

*Scenic Terrace North
Community Development District*

Meeting Agenda

October 18, 2023

AGENDA

Scenic Terrace North

Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

October 11, 2023

Board of Supervisors Meeting

Scenic Terrace North Community Development District

Dear Board Members:

A Board of Supervisors Meeting of the **Scenic Terrace North Community Development District** will be held on **Wednesday, October 18, 2023** at **1:30 PM** at **346 E. Central Ave., Winter Haven, FL 33880**.

Zoom Video Link: <https://us06web.zoom.us/j/84885809744>

Zoom Call-In Number: 1-646-876-9923

Meeting ID: 848 8580 9744

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the August 16, 2023 Board of Supervisors Meeting
4. Consideration of Resolution 2024-01 Ratifying Series 2023 Bonds
5. Consideration of Disclosure of Public Financing for Series 2023 Bonds
6. Consideration of Notice of Master Assessments
7. Consideration of Fiscal Year 2023 Audit Services Engagement Letter
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Consideration of Work Authorization 2024-1 to Provide District Engineering Services from Dewberry
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

**MINUTES OF MEETING
SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Scenic Terrace North Community Development District was held Wednesday, **August 16, 2023** at 2:08 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Lauren Schwenk
Pat Hudson
Chuck Cavaretta

Chairman
Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Roy Van Wyk
Rey Malave *via Zoom*

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Four Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present at this time.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the July 19, 2023
Board of Supervisors Meeting**

Ms. Burns presented the minutes from the July 19, 2023 Board of Supervisors meeting and asked for any changes or corrections from the Board. The Board had no changes to the minutes.

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| On MOTION by Ms. Hudson, seconded by Mr. Cavaretta, with all in favor, the Minutes of the July 19, 2023 Board of Supervisors meeting, were approved. |
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FOURTH ORDER OF BUSINESS

Consideration of Series 2023 Developer Agreements

- A. True-Up Agreement**
- B. Completion Agreement**
- C. Acquisition Agreement**
- D. Collateral Assignment Agreement**
- E. Declaration of Consent**
- F. Notice of Lien of Special Assessments**

Mr. Burns stated she didn't know if the Board would want to run through these again. She asked if everyone is comfortable with approving these in substantial form as they are similar to what was just reviewed.

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| On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the Series 2023 Developer Agreements, were approved in substantial form. |
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FIFTH ORDER OF BUSINESS

Consideration of Interlocal Agreement between the Scenic Terrace north CDD and Scenic Terrace South CDD Regarding Mutual Cooperation for the Financing, Operation, and Maintenance of Certain Amenities to be Acquired and/or Constructed

Ms. Burns stated next is the interlocal agreement. She asked if the Board is comfortable not running through these again as this is the same set of documents that you approved in the joint agreements between Scenic Terrace South and North. Mr. Heath stated no because the interlocal reference is the joint acquisition. Ms. Burns asked for a motion to approve the interlocal and joint acquisition from Rennie.

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| On MOTION by Mr. Heath seconded by Ms. Hudson, with all in favor, the Interlocal Agreement between the Scenic Terrace North CDD and Scenic Terrace South CDD Regarding Mutual Cooperation for the Financing, Operation, and Maintenance of Certain Amenities to be Acquired and/or Constructed, was approved. |
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SIXTH ORDER OF BUSINESS

Consideration of Joint Acquisition Agreement between the Scenic Terrace

**North CDD and Scenic Terrace South
CDD Regarding the Joint Acquisition of
Certain Work Product and Improvements**

Ms. Burns stated next is the joint acquisition agreement and disclosure and consent for amenity conflict waiver. She asked if the Board is comfortable not running through these again as this is the same set of documents that you approved the joint agreements between Scenic Terrace South. Mr. Heath stated no because the interlocal reference is the joint acquisition. Ms. Burns asked for a motion to approve the interlocal and joint acquisition from Rennie.

On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, the Joint Acquisition Agreement between the Scenic Terrace North CDD and Scenic Terrace South CDD Regarding the Joint Acquisition of Certain Work Product and Improvements, was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Disclosure and Consent
Amenity Conflict Waiver**

Ms. Burns asked for a motion to approve the disclosure of the conflict waiver.

On MOTION by Ms. Hudson, seconded by Ms. Schwenk, with all in favor, the Disclosure and Consent Amenity Conflict Waiver, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk stated nothing to report.

B. Engineer

Mr. Malave stated there is a final Engineer's Report that was submitted to everyone but other than that everything is good.

C. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register to the Board which is included in the agenda package for review and offered to answer any questions on those invoices.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, the Check Register, was approved.

ii. Balance Sheet & Income Statement

Ms. Burns stated that the financials were included in the agenda package for review and there was no action needed.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

On MOTION by Ms. Schwenk, seconded by Mr. Cavaretta, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

RESOLUTION 2024-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT RATIFYING, CONFIRMING, AND APPROVING THE ACTIONS OF THE CHAIRPERSON, VICE CHAIRPERSON, SECRETARY, ASSISTANT SECRETARIES, AND ALL DISTRICT STAFF REGARDING THE SALE AND CLOSING OF \$13,000,000 SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT BONDS, SERIES 2023; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Scenic Terrace North Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, located in the City of Haines City, Florida; and

WHEREAS, the District previously adopted Resolution No. 2021-26 and Resolution No. 2023-04 on September 2, 2021 and July 19, 2023, respectively (collectively, the “**Bond Resolution**”), authorizing the issuance of \$13,000,000 Scenic Terrace North Community Development District Special Assessment Bonds, Series 2023 (the “**Series 2023 Bonds**”), for the purpose of financing a portion of the acquisition and/or construction of the District’s “Series 2023 Project”; and

WHEREAS, the District closed on the issuance of the Series 2023 Bonds on September 14, 2023; and

WHEREAS, as prerequisites to the issuance of the Series 2023 Bonds, the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District staff including the District Manager, District Financial Advisor, District Counsel and Bond Counsel (the “**District Staff**”) were required to execute and deliver various documents (the “**Closing Documents**”); and

WHEREAS, the District desires to ratify, confirm, and approve all actions of the District Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and District Staff in closing on the issuance of the Series 2023 Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The issuance of the Series 2023 Bonds, the adoption of resolutions relating to such bonds, and all actions taken in the furtherance of the closing on such bonds, are hereby declared and affirmed as being in the best interests of the District and are hereby ratified, approved, and confirmed by the Board of Supervisors of the District.

SECTION 2. The actions of the Chairperson, Vice Chairperson, Treasurer, Secretary, Assistant Secretaries, and all District Staff in finalizing the closing and issuance of the Series 2023 Bonds, including the execution and delivery of the Closing Documents, and such other certifications or other documents required for the closing on the Series 2023 Bonds, are determined to be in accordance with the prior authorizations of the Board and are hereby ratified, approved, and confirmed in all respects.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED this 18th day of October 2023.

ATTEST:

**SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

Chairperson, Board of Supervisors

SECTION V

Upon recording, this instrument should be returned to:

Scenic Terrace North Community Development District
c/o Governmental Management Services
Central Florida, LLC
219 E. Livingston St.
Orlando, Florida 32801

**DISCLOSURE OF
PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT**

Board of Supervisors¹

Scenic Terrace North Community Development District

Rennie Heath
Chairperson

Daniel Arnette
Assistant Secretary

Lauren Schwenk
Vice Chairperson

Chuck Cavaretta
Assistant Secretary

Patricia Hudson
Assistant Secretary

Governmental Management Services – Central Florida, LLC
District Manager
219 E. Livingston St.
Orlando, Florida 32801
(407) 841-5524

District records are on file at the offices of Governmental Management Services – Central Florida, LLC, located at 219 E. Livingston St., Orlando, Florida 32801, and are available for public inspection upon request during normal business hours.

¹ This list reflects the composition of the Board of Supervisors as of October 18, 2023. For a current list of Board Members, please contact the District Manager's office.

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SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT

INTRODUCTION

The Scenic Terrace North Community Development District (“**District**” or “**CDD**”) is a local unit of special-purpose government created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes*. Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. Unlike city and county governments, the District has only certain limited powers and responsibilities. These powers and responsibilities include, for example, construction and/or acquisition, as well maintenance of roadways, utilities, earthwork, stormwater management, landscape, irrigation, entry features, street lighting, underground electric, conservation and mitigation, an amenity facility, and other related public infrastructure.

**DISCLOSURE OF
PUBLIC FINANCING AND MAINTENANCE
OF IMPROVEMENTS TO REAL PROPERTY UNDERTAKEN BY
THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT**

Under Florida law, community development districts are required to take affirmative steps to provide for the full disclosure of information relating to the public financing and maintenance of improvements to real property undertaken by such districts. The law specifically provides that this information shall be made available to all persons currently residing within the District and to all prospective District residents. The following information describing the Scenic Terrace North Community Development District and the assessments, fees and charges that may be levied within the District to pay for certain community infrastructure is provided to fulfill this statutory requirement.

What is the District and how is it governed?

The District is an independent special taxing district, created pursuant to and existing under the provisions of Chapter 190, *Florida Statutes* (the “**Act**”), and established by Ordinance No. 21-1741, enacted by the Board of City Commissioners of the City of Haines City, Florida, which was adopted on August 19, 2021, as amended by Ordinance No. 23-2042, effective June 1, 2023. The District encompasses approximately 103.731 acres of land, more or less, located within the City of Haines City, Florida (the “**City**”), Polk County, Florida (the “**County**”). As a local unit of special-purpose government, the District provides an alternative means for planning, financing, constructing, operating and maintaining various public improvements and community facilities within its jurisdiction.

The District is governed by a five-member Board of Supervisors, the members of which must be residents of the State and citizens of the United States. Within ninety (90) days of appointment of the initial board, members were elected on an at-large basis by the owners of property within the District, each landowner being entitled to one vote for each acre of land with fractions thereof rounded upward to the nearest whole number. Elections are then held every two years in November. Commencing when six (6) years after the initial appointment of Supervisors have passed and the District has attained a minimum of two hundred and fifty (250) qualified electors, Supervisors whose terms are expiring will begin to be elected by qualified electors of the District. A “qualified elector” in this instance is any person at least eighteen (18) years of age who is a citizen of the United States, a legal resident of Florida and of the District, and who is also registered with the Supervisor of Elections to vote in Polk County (“**County**”). Notwithstanding the foregoing, if at any time the Board proposes to exercise its ad valorem taxing power, it shall, prior to the exercise of such power, call an election at which all members of the Board shall be elected by qualified electors of the District.

Board meetings are noticed in a local newspaper and conducted in a public forum in which public participation is permitted. Consistent with Florida’s public records laws, the records of the District are available for public inspection during normal business hours. Elected members of the Board are similarly bound by the State’s open meetings law and are generally subject to the same disclosure requirements as other elected officials under the State’s ethics laws.

**What infrastructure improvements does the District provide
and how are the improvements funded?**

The District is comprised of approximately 103.731 acres of land located entirely within the City. The legal description of the lands encompassed within the District is attached hereto as Exhibit “A.” The public infrastructure necessary to support the District’s development program includes, but is not limited to stormwater management facilities, public roadways, water and wastewater facilities, off-site improvement, amenities and parks, electric utilities and lighting, entry feature, and other improvements authorized by Chapter 190, Florida Statutes. These infrastructure improvements are more fully detailed below. To plan the infrastructure improvements necessary for the District, the District adopted the *Scenic Terrace North Community Development District Engineer’s Report*, dated July 18, 2023, which details all of the improvements contemplated for the completion of the infrastructure of the District (the “**Engineer’s Report**” and the improvements described therein, the “**Capital Improvement Plan**” or “**CIP**”). Copies of the Engineer’s Report are available for review in the District’s public records.

These public infrastructure improvements have been and will be funded by the District’s sale of bonds. On January 28, 2022, the Circuit Court for the Tenth Judicial Circuit, in and for Polk County, entered a Final Judgment validating the District’s ability to issue an aggregate principal amount not to exceed \$28,000,000 in Special Assessment Bonds for infrastructure needs of the District.

On September 14, 2023, the District issued a series of bonds for purposes of partially financing the construction and acquisition costs of infrastructure for a portion of the Capital Improvement Plan (the “**Series 2023 Project**”). On that date, the District issued its Scenic Terrace North Community Development District Special Assessment Bonds, Series 2023, in the principal amount of \$13,000,000 (the “**Series 2023 Bonds**”).

Stormwater Management Facilities

Stormwater management facilities consisting of storm conveyance systems and retention/detention ponds are contained within the District boundaries. Stormwater will be discharged via roadway curb and gutter and storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District’s stormwater treatment systems are regulated by the City, the County, and SWFWMD. There are various conservation areas throughout the District and will be preserved in the existing condition and these will accept stormwater discharges from the stormwater ponds.

Public Roadways

The proposed public roadway sections include a 24-foot roadway consisting of asphalt and with Miami curbs or Type F curb and gutter on both sides along with a 40-foot right-of-way. The proposed roadway section will consist of stabilized subgrade, a lime rock, crushed concrete,

or cement-treated base, and asphalt type roadway wearing surface. The proposed curb is to be 2-foot wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and to provide stormwater runoff conveyance to the proposed stormwater inlets. The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications and addressing, which will be utilized by the residents and public.

Water and Wastewater Facilities

The District will provide a potable drinking water distribution system inclusive of a water main, gate valves, fire hydrants, and appurtenances. The water service provider will be the City of Haines City Public Utilities. The water system will be designed to provide equal distribution and redundancy. The system will be installed within the proposed public rights-of-way and will provide potable drinking water (domestic) and fire protection services to serve the entire District.

Installation of a domestic wastewater collection system will be inclusive of gravity sanitary sewer mains and sewer laterals. The gravity sanitary sewer mains will be a minimum of eight (8)-inch diameter PVC pipe systems. The gravity sanitary sewer lines will be placed inside the proposed public rights-of-way, under the proposed paved roadways. Sewer laterals will branch off from these sewer lines to serve the District. Lift stations are included within the District. Flow from the lift station(s) shall be connected to a proposed force main that will pump to an existing force main that will connect to the City's wastewater treatment facility.

The City will provide the reclaimed water to be used for all irrigation within the District. The reclaimed water will be funded by the District and installed onsite within the roadways to provide for irrigation within the public right-of-way and other areas determined to need irrigation. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

Off-Site Improvements

The District will provide funding for the anticipated turn lanes at the development entrances, to be owned by Polk County. The site construction activities associated with the CIP are anticipated to be completed in two to three years. Upon completion, the required inspections will be performed, and final certifications of completion will be obtained from SWFWMD, Polk County Health Department (water distribution system), FDEP (wastewater collection), City of Haines City Public Utilities, and Polk County.

Public Amenities and Parks

The District will provide funding for an amenity center that is open to the residents and the public, consistent with rates, rules and policies to be adopted by the District, and to include the following: parking areas, restroom facilities, pool, all-purpose playfields, and walking trails to provide connectivity to the various recreational areas within the District. In addition, there will be passive parks throughout the development, which will include benches and walking trails.

Electric Utilities and Lighting

The electric distribution system through the District is currently planned to be underground. The District presently intends to fund the incremental cost of undergrounding of the electric conduits, transformer/cabinet pads, and electric manholes required by Duke Energy, with Duke Energy providing underground electrical service to the development. Duke Energy will ultimately own and maintain the electric facilities and equipment. Duke Energy will also own the street lights, with the District funding maintenance services.

Entry Feature, Landscaping, and Irrigation

Landscaping, irrigation, entry features, and buffer walls at the entrances and along the outside boundary of the development will be provided by the District. The irrigation system will use an irrigation well. The well and irrigation water mains to the various phases of the development will be constructed and acquired by the District with District funds and operated and maintained by the District. Landscaping for the roadways will consist of sod, perennial flowers, shrubs, ground cover, and trees for the internal roadways within the District. Perimeter fencing will be provided at the site entrances and perimeters. No entrance gates are included as part of such fencing. These items will be funded, owned, and maintained by the District.

Assessments, Fees and Charges

A portion of the master infrastructure improvements of the Capital Improvement Plan will be financed by the District from the proceeds of the sale of its Bonds, in one or more series. The amortization schedules for the Bonds are available in the District's public records. The annual debt service obligations of the District must be defrayed by annual assessments on benefited property. Copies of the District's *Master Assessment Methodology for Scenic Terrace North Community Development District*, dated September 2, 2021 (the "Master Methodology"), as supplemented by the *Supplemental Assessment Methodology for Series 2023 Assessment Area*, dated August 24, 2023 (together, the "**Assessment Report**"), are available for review in the District's public records.

The Series 2023 Bonds and associated interest are payable solely from and secured by non-ad valorem special assessments levied against those lands within the District that benefit from the design, construction, and/or acquisition and operation of the District's Series 2023 Project (the "**Series 2023 Special Assessments**"). The Series 2023 Special Assessments will be levied initially on the approximately 103.731 acres of land, more or less, located within the District, which are planned for 811 single-family homes. The Series 2023 Special Assessments are typically billed in the same manner as are County ad valorem taxes, but may be billed directly by the District. The Series 2023 Special Assessments are levied in accordance with the District's Assessment Report and represent an allocation of the costs of the Series 2023 Project to those lands within the District benefiting from the Series 2023 Project.

The Series 2023 Special Assessments described above exclude any operations and maintenance assessments ("**O&M Assessments**"), which may be determined and calculated annually by the District's Board of Supervisors and are levied against all benefitted lands in the

District. A detailed description of all costs and allocations which result in the formulation of assessments, fees, and charges is available for public inspection upon request.

The Capital Improvement Plan and financing plan of the District as presented herein reflect the District's current intentions, and the District expressly reserves the right in its sole discretion to change those plans at any time. Additionally, the District may undertake the construction, reconstruction, acquisition, or installation of future improvements and facilities, which may be financed by bonds, notes, or other methods authorized by Chapter 190, *Florida Statutes*.

Method of Collection

The District's Special Assessments and/or O&M Assessments may appear on that portion of the annual Polk County Tax Notice entitled "non-ad valorem assessments," and will be collected by the Polk County Tax Collector in the same manner as county ad valorem taxes. Each property owner must pay both ad valorem and non-ad valorem assessments at the same time. Property owners will, however, be entitled to the same discounts as provided for ad valorem taxes. **As with any tax notice, if all taxes and assessments due are not paid within the prescribed time limit, the tax collector is required to sell tax certificates which, if not timely redeemed, may result in the loss of title to the property. The District may also elect to collect the assessment directly.**

This description of the Scenic Terrace North Community Development District's operation, services and financing structure is intended to provide assistance to landowners and purchasers concerning the important role that the District plays in providing maintenance and infrastructure improvements essential to the use and development of this community. If you have any questions or would simply like additional information about the District, please write to or call the: District Manager, Scenic Terrace North Community Development District, 219 E. Livingston St., Orlando, Florida 32801 or call (407) 841-5524.

The information provided herein is a good faith effort to accurately and fully disclose information regarding the public financing and maintenance of improvements to real property undertaken by the District and should only be relied upon as such. The information contained herein is, and can only be, a status summary of the District's public financing and maintenance activities and is subject to supplementation and clarification from the actual documents and other sources from which this information is derived. In addition, the information contained herein may be subject to change over time, in the due course of the District's activities and in accordance with Florida law. Prospective and current residents and other members of the public should seek confirmation and/or additional information from the District Manager's office with regard to any questions or points of interest raised by the information presented herein.

[SIGNATURES SET FORTH ON THE FOLLOWING PAGE]

IN WITNESS WHEREOF, this Disclosure of Public Financing and Maintenance of Improvements to Real Property Undertaken has been approved and executed as of the 18th day of October 2023, and recorded in the Official Records of Polk County, Florida.

**SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT DISTRICT**

Warren K. (Rennie) Heath II
Chairperson, Board of Supervisors

Witness

Witness

Print Name

Print Name

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of October 2023, by Warren K. (Rennie) Heath II, as Chairperson of the Board of Supervisors of the Scenic Terrace North Community Development District.

[notary seal]

(Official Notary Signature)
Name: _____
Personally Known _____
OR Produced Identification _____
Type of Identification _____

EXHIBIT A

SCENIC TERRACE NORTH CDD

LEGAL DESCRIPTION

A PORTION OF LAND LYING IN SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTH 1/4 CORNER OF SAID SECTION 9, THENCE RUN SOUTH 89°43'08" WEST ALONG THE NORTH LINE OF THE NORTHWEST 1/4 FOR A DISTANCE OF 43.74 FEET; THENCE DEPARTING SAID NORTH LINE RUN SOUTH 00°13'50" EAST FOR A DISTANCE OF 22.16 FEET TO THE POINT OF BEGINNING; THENCE SOUTH 00°33'34" EAST ALONG THE WEST RIGHT OF WAY LINE OF STATE ROAD 17, ALSO KNOWN AS SCENIC HIGHWAY, AS RECORDED IN OFFICIAL RECORDS BOOK 646, PAGE 443, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, FOR A DISTANCE OF 644.11 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHEAST 1/4 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4; THENCE RUN SOUTH 89°59'05" EAST ALONG SAID NORTH LINE AND THE NORTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 FOR A DISTANCE OF 705.84 FEET TO THE NORTH EAST CORNER OF SAID SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE RUN SOUTH 00°36'22" EAST ALONG THE EAST LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 FOR A DISTANCE OF 667.03 FEET TO THE SOUTHEAST CORNER OF SAID SOUTHWEST 1/4 OF THE NORTH WEST 1/4 OF THE NORTHEAST 1/4; THENCE RUN NORTH 89°55'13" WEST ALONG THE SOUTH LINE OF THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 FOR A DISTANCE OF 689.39 FEET TO A POINT ON THE AFORESAID WEST RIGHT OF WAY LINE OF STATE ROAD 17 AS SHOWN ON FDOT RIGHT OF WAY MAP SECTION NO. 5029— RD (8), THENCE RUN SOUTH 00°33'34" EAST ALONG SAID WEST RIGHT OF WAY LINE FOR A DISTANCE OF 1318.91 FEET TO A POINT ON THE NORTH RIGHT OF WAY LINE OF HUGHES ROAD, AS RECORDED IN MAP BOOK 9, PAGE 12 THROUGH 30, AFORESAID PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE RUN THE FOLLOWING COURSES AND DISTANCES ALONG SAID NORTH RIGHT OF WAY LINE: NORTH 89°27'06" WEST, 126.48 FEET; NORTH 88°35'52" WEST, 100.01 FEET; NORTH 88°52'43" WEST, 100.00 FEET; NORTH 89°27'06" WEST, 100.00 FEET; NORTH 89°23'39" WEST, 100.00 FEET; NORTH 89°37'24" WEST, 100.00 FEET; NORTH 00°39'47" EAST, 3.50 FEET; SOUTH 89°58'32" WEST, 200.01 FEET; SOUTH 89°31'02" WEST, 100.02 FEET; NORTH 89°20'13" WEST, 100.00 FEET; NORTH 89°54'36" WEST, 200.01 FEET; SOUTH 00°39'47" WEST, 5.00 FEET; THENCE RUN NORTH 89°20'13" WEST FOR A DISTANCE OF 29.89 FEET TO A POINT ON THE EAST RIGHT OF WAY LINE OF PALMER ROY ROAD, AS RECORDED IN MAP BOOK 8, PAGE 99 THROUGH 100, AFORESAID PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE RUN THE FOLLOWING COURSES AND DISTANCES ALONG SAID EAST RIGHT OF WAY LINE: NORTH 23°51'25" WEST, 44.92 FEET; NORTH 05°21'16" WEST, 49.28 FEET; NORTH 00°29'16" WEST, 100.00 FEET; NORTH 01°03'39" WEST, 100.00 FEET, NORTH 00°29'16" WEST FOR A DISTANCE OF 100.00 FEET; NORTH 00°05'07" EAST, 200.01 FEET; NORTH 01°38'01" WEST, 200.04 FEET; NORTH 00°39'29" EAST, 100.02 FEET; NORTH 00°29'16" WEST, 100.00 FEET; NORTH 01°03'39" WEST, 100.00 FEET; NORTH 00°05'07" EAST, 200.01 FEET; THENCE RUN NORTH 00°29'16" WEST, 20.16 FEET TO A POINT ON THE SOUTH 1/2 OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4; THENCE RUN SOUTH 89°57'35" WEST ALONG SAID SOUTH LINE AND THE SOUTH LINE OF THE EAST 3/4 OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 FOR A DISTANCE OF 1029.22 FEET TO THE SOUTHWEST CORNER OF SAID EAST 3/4 OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4; THENCE RUN NORTH 00°32'44" WEST ALONG THE WEST LINE OF SAID EAST 3/4 OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 FOR A DISTANCE OF 661.46 FEET TO THE NORTHWEST CORNER OF SAID EAST 3/4 OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4; THENCE RUN NORTH 89°50'22" EAST ALONG THE NORTH LINE OF THE EAST 3/4 OF THE SOUTH 1/2 OF THE NORTHWEST 1/4 OF THE NORTHWEST 1/4 FOR A DISTANCE OF 333.31 FEET TO THE SOUTHWEST CORNER OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4

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CONTAINING 113.29 ACRES, MORE OR LESS.

LESS OUT:

THE SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4 OF SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, LYING EAST OF SCENIC HIGHWAY (STATE ROAD 17) ACCORDING TO THE STATE OF FLORIDA STATE ROAD DEPARTMENT RIGHT OF WAY MAP, PROJ. 5209-RD. (8), AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTH 1/4 CORNER OF SAID SECTION 9, RUN THENCE ALONG THE WEST BOUNDARY OF SAID NORTHEAST 1/4, S.00°36'53"E., A DISTANCE OF 1332.66 FEET TO THE SOUTH BOUNDARY OF AFORESAID SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE ALONG SAID SOUTH BOUNDARY, S.89°55'02"E., A DISTANCE OF 36.65 FEET TO THE EASTERLY RIGHT OF WAY OF SAID SCENIC HIGHWAY (STATE ROAD 17) FOR A POINT OF BEGINNING; THENCE ALONG SAID EASTERLY RIGHT OF WAY, N.00°36'33"W., A DISTANCE OF 666.37 FEET TO THE NORTH BOUNDARY OF SAID SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE ALONG SAID NORTH BOUNDARY, S.89°58'33"E., A DISTANCE OF 624.63 FEET TO THE EASTERLY BOUNDARY THEREOF; THENCE ALONG SAID EASTERLY BOUNDARY, S.00°36'20"E., A DISTANCE OF 667.01 FEET TO AFORESAID SOUTHWEST 1/4 OF THE NORTHWEST 1/4 OF THE NORTHEAST 1/4; THENCE ALONG SAID SOUTH BOUNDARY, N.89°55'02"W., A DISTANCE OF 624.59 FEET TO THE POINT OF BEGINNING.

ALTOGETHER CONTAINING 103.731 ACRES, MORE OR LESS.

SECTION VI

This Instrument Prepared by
and return to:

This space reserved for use by the
Clerk of the Circuit Court

Roy Van Wyk, Esq.
KILINSKI | VAN WYK, PLLC
517 E. College Avenue
Tallahassee, Florida 32301

**SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF SPECIAL ASSESSMENTS AND GOVERNMENT LIEN OF RECORD**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Scenic Terrace North Community Development District (the “District”), a special-purpose local government established under and pursuant to Chapter 190, Florida Statutes, enjoys a governmental lien on certain lands contained within the real property known as the Scenic Terrace North Community Development District, and described in **Exhibit A** attached hereto (the “Property”). Such lien is coequal with the lien of all state, county, district and municipal taxes, superior in dignity to all other liens, titles and claims until paid pursuant to Section 170.09 of the Florida Statutes. The District has adopted Resolution Nos. 2021-27, 2021-28, 2022-03, and 2023-09 (the “Assessment Resolutions”), which provide for, levy, and set forth the terms of the non-ad valorem special assessments on the Property (the “Scenic Terrace North Master Assessments”), which is specifically benefitted by the improvements anticipated to be financed with the proceeds of the District’s Special Assessment Bonds, or other indebtedness (collectively, the “Bonds”). As provided in the Assessment Resolutions, these non-ad valorem assessments do not apply to governmental properties dedicated by plats, deeds or otherwise, including rights of way.

The non-ad valorem special assessments provided for in the Assessment Resolutions were legally and validly determined and levied in accordance with all applicable requirements of Florida law, and these non-ad valorem special assessments constitute, and will at all relevant times in the future constitute, legal, valid, and binding first liens on the land against which assessed until paid, coequal with the liens of all state, county, district, and municipal taxes, and superior in dignity to all other liens, titles, and claims.

The District may collect assessments on any of the lands described in the attached **Exhibit A** by any method authorized by law, which method may change from year to year.

The District is a special-purpose form of local government established pursuant to and governed by Chapter 190, Florida Statutes. Pursuant to Section 190.048, Florida Statutes, you are hereby notified that: **THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT MAY IMPOSE AND LEVY TAXES OR ASSESSMENTS, OR BOTH TAXES AND ASSESSMENTS, ON THIS PROPERTY. THESE TAXES AND ASSESSMENTS PAY THE CONSTRUCTION, OPERATION, AND MAINTENANCE COSTS OF CERTAIN PUBLIC FACILITIES AND SERVICES OF THE DISTRICT AND ARE SET ANNUALLY BY THE GOVERNING BOARD OF THE DISTRICT. THESE TAXES AND ASSESSMENTS ARE IN ADDITION TO COUNTY AND OTHER LOCAL GOVERNMENTAL TAXES AND ASSESSMENTS AND ALL OTHER TAXES AND ASSESSMENTS PROVIDED FOR BY LAW.** The District's lien secures the payment of special assessments levied in accordance with Florida Statutes, which special assessments in turn secure the payment of the Bonds. Copies of the *Master Assessment Methodology for Scenic Terrace North Community Development District*, dated September 2, 2021 (the "Master Methodology"), as supplemented by the *Supplemental Assessment Methodology for Series 2023 Assessment Area*, dated August 24, 2023 (the "Supplemental Methodology," and together, the "Assessment Report"), and Assessment Resolutions may be obtained from the registered agent of the District as designated by the Florida Department of Commerce in accordance with Section 189.014, Florida Statutes, or by contacting the District at:

Scenic Terrace North Community Development District
c/o Governmental Management Services – Central Florida, LLC,
219 East Livingston Street
Orlando, Florida 32801
(407) 841-5524

THE LIEN FOR THE SPECIAL ASSESSMENTS IS STATUTORY AND NO FILING IS NECESSARY IN ORDER TO PERFECT OR PROVIDE RECORD NOTICE THEREOF. THIS NOTICE IS FOR INFORMATION PURPOSES. IN ADDITION TO THE MINUTES, RECORDS

AND OTHER MATERIAL OF THE DISTRICT AVAILABLE FROM THE DISTRICT, THIS ALSO CONSTITUTES A LIEN OF RECORD FOR PURPOSES OF SECTION 197.573 OF THE FLORIDA STATUTES AND ALL OTHER APPLICABLE PROVISIONS OF THE FLORIDA STATUTES AND ANY OTHER APPLICABLE LAW.

IN WITNESS WHEREOF, this Notice has been executed as of the 18th day of October 2023, and recorded in the Official Records of Polk County, Florida.

**SCENIC TERRACE NORTH COMMUNITY
DEVELOPMENT DISTRICT**

Chairperson, Board of Supervisors

Witness

Witness

Print Name

Print Name

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me ☐ physical presence or ☐ online notarization this ____ day of October 2023, by Warren K. (Rennie) Heath II, Chairperson of Scenic Terrace North Community Development District. He/She is personally known to me or has produced _____ as identification.

[notary seal]

Print Name:

Notary Public, State of Florida

Exhibit A
Legal Description
SCENIC TERRACE NORTH CDD

A PORTION OF LAND LYING IN SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

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ALTOGETHER CONTAINING 103.731 ACRES, MORE OR LESS.

SECTION VII



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

September 19, 2023

Board of Supervisors
Scenic Terrace North Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Scenic Terrace North Community Development District, City of Haines City, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Scenic Terrace North Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

Our fee for these services will not exceed \$5,300 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Scenic Terrace North Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Scenic Terrace North Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VIII

SECTION B

SECTION 1

Sent Via Email: jburns@gmscfl.com

September 19, 2023

Ms. Jill Burns, District Manager
Scenic Terrace North Community Development District
c/o Governmental Management Services Central Florida, LLC
219 E. Livingston Street
Orlando, Florida 32801

**Subject: Work Authorization Number 2024-1
Scenic Terrace North Community Development District
General Engineering Services**

Dear Ms. Burns:

Dewberry Engineers Inc. is pleased to submit this Work Authorization to provide general engineering services for the Scenic Terrace North Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineer Agreement").

With this information in mind, we propose the following tasks and corresponding fees:

I. General Engineering Services

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2024 only. We estimate a budget of \$10,000, plus other direct costs.

II. Other Direct Costs

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced District Engineering Agreement, represents the entire understanding between the Scenic Terrace North Community Development District and Dewberry Engineers Inc. with regard to the referenced project. If you wish to accept this Work Authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at apowell@dewberry.com). Upon receipt, we will promptly schedule our services.

Ms. Jill Burns
Scenic Terrace North Community Development District
Work Authorization 2024-1
September 19, 2023

Thank you for choosing Dewberry Engineers Inc. We look forward to helping you create a quality project.

Sincerely,



Reinardo Malavé, P.E.
Associate Vice President

RM:ap

Q:\Scenic Terrace North CDD_50144568\Adm\Correspondence\AAS\Scenic Terrace North CDD General Engineering_09-19-2023

APPROVED AND ACCEPTED

By: _____
Authorized Representative of
Scenic Terrace North Community Development District

Date: _____

STANDARD HOURLY BILLING RATE SCHEDULE

Professional/Technical/Construction/Surveying Services

| LABOR CLASSIFICATION | HOURLY RATES |
|--|---|
| Professional | |
| Engineer I, II, III | \$115.00, \$135.00, \$155.00 |
| Engineer IV, V, VI | \$170.00, \$195.00, \$225.00 |
| Engineer VII, VIII, IX | \$250.00, \$275.00, \$305.00 |
| Environmental Specialist I, II, III | \$105.00, \$125.00, \$150.00 |
| Senior Environmental Scientist IV, V, VI | \$170.00, \$190.00, \$210.00 |
| Planner I, II, III | \$105.00, \$125.00, \$150.00 |
| Senior Planner IV, V, VI | \$170.00, \$190.00, \$210.00 |
| Landscape Designer I, II, III | \$105.00, \$125.00, \$150.00 |
| Senior Landscape Architect IV, V, VI | \$170.00, \$190.00, \$210.00 |
| Principal | \$350.00 |
| Technical | |
| CADD Technician I, II, III, IV, V | \$80.00, \$100.00, \$120.00, \$140.00, \$175.00 |
| Designer I, II, III | \$110.00, \$135.00, \$160.00 |
| Designer IV, V, VI | \$180.00, \$200.00, \$220.00 |
| Construction | |
| Construction Professional I, II, III | \$125.00, \$155.00, \$185.00 |
| Construction Professional IV, V, VI | \$215.00, \$240.00, \$285.00 |
| Survey | |
| Surveyor I, II, III | \$68.00, \$83.00, \$98.00 |
| Surveyor IV, V, VI | \$115.00, \$125.00, \$145.00 |
| Surveyor VII, VIII, IX | \$160.00, \$190.00, \$235.00 |
| Senior Surveyor IX | \$290.00 |
| Fully Equipped 1, 2, 3 Person Field Crew | \$145.00, \$175.00, \$230.00 |
| Administration | |
| Administrative Professional I, II, III, IV | \$70.00, \$95.00, \$115.00, \$145.00 |
| Other Direct Costs (Printing, Postage, Etc.) | Cost + 15% |

SECTION C

SECTION 1

Scenic Terrace North Community Development District

Summary of Check Register

August 23, 2023 through October 4, 2023

| Fund | Date | Check No.'s | Amount |
|--------------|--------|-------------|-----------|
| General Fund | 9/7/23 | 118 | \$ 311.35 |
| Total Amount | | | \$ 311.35 |

| CHECK DATE | VEND# |INVOICE..... DATE INVOICE | ...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS | VENDOR NAME | STATUS | AMOUNT |CHECK..... AMOUNT # |
|---------------|-------|-----------------------------------|--|--------------------------|--------|--------------------|----------------------------|
| 9/07/23 | 00005 | 8/31/23 00058161 | 202308 310-51300-48000 | | * | 311.35 | |
| | | NOT BOS MTG 8/29/23 | | CA FLORIDA HOLDINGS, LLC | | | 311.35 000118 |
| ----- | | | | | | | |
| | | | | | | TOTAL FOR BANK A | 311.35 |
| | | | | | | TOTAL FOR REGISTER | 311.35 |

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SECTION 2

Scenic Terrace North
Community Development District

Unaudited Financial Reporting
August 31, 2023



Table of Contents

| | | |
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| 1 | <hr/> | Balance Sheet |
| 2 | <hr/> | General Fund |
| 3 | <hr/> | Month to Month |

Scenic Terrace North
Community Development District
Combined Balance Sheet
August 31, 2023

| | | <i>General Fund</i> |
|---|-----------|-------------------------|
| Assets: | | |
| <u>Cash:</u> | | |
| Operating Account | \$ | 5,546 |
| Due From Developer | \$ | 26,359 |
| Total Assets | \$ | 31,905 |
| Liabilities: | | |
| Accounts Payable | \$ | 4,472 |
| Total Liabilites | \$ | 4,472 |
| Fund Balance: | | |
| Unassigned | \$ | 27,433 |
| Total Fund Balances | \$ | 27,433 |
| Total Liabilities & Fund Balance | \$ | 31,905 |

Scenic Terrace North

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance For The Period Ending August 31, 2023

| | Adopted | Prorated Budget | Actual | |
|--|-------------------|-------------------|------------------|------------------|
| | Budget | Thru 08/31/23 | Thru 08/31/23 | Variance |
| <u>Revenues:</u> | | | | |
| Developer Contributions | \$ 258,666 | \$ 75,000 | \$ 75,000 | \$ - |
| Boundary Amendment Contribution | \$ - | \$ - | \$ 13,413 | \$ 13,413 |
| Total Revenues | \$ 258,666 | \$ 75,000 | \$ 88,413 | \$ 13,413 |
| <u>Expenditures:</u> | | | | |
| <u>General & Administrative:</u> | | | | |
| Supervisor Fees | \$ 12,000 | \$ 11,000 | \$ 4,600 | \$ 6,400 |
| Engineering | \$ 15,000 | \$ 13,750 | \$ 1,240 | \$ 12,510 |
| Attorney | \$ 25,000 | \$ 22,917 | \$ 7,764 | \$ 15,153 |
| Annual Audit | \$ 4,000 | \$ 4,000 | \$ 3,200 | \$ 800 |
| Assessment Administration | \$ 5,000 | \$ - | \$ - | \$ - |
| Arbitrage | \$ 450 | \$ - | \$ - | \$ - |
| Dissemination | \$ 5,000 | \$ - | \$ - | \$ - |
| Trustee Fees | \$ 4,041 | \$ - | \$ - | \$ - |
| Management Fees | \$ 36,750 | \$ 33,688 | \$ 33,688 | \$ - |
| Information Technology | \$ 1,800 | \$ 1,650 | \$ 1,650 | \$ - |
| Website Maintenance | \$ 1,200 | \$ 1,100 | \$ 1,100 | \$ - |
| Postage & Delivery | \$ 1,000 | \$ 917 | \$ 190 | \$ 726 |
| Insurance | \$ 5,625 | \$ 5,625 | \$ 5,375 | \$ 250 |
| Printing & Binding | \$ 1,000 | \$ 917 | \$ - | \$ 917 |
| Legal Advertising | \$ 10,000 | \$ 9,167 | \$ 4,505 | \$ 4,662 |
| Other Current Charges | \$ 5,000 | \$ 4,583 | \$ 76 | \$ 4,507 |
| Boundary Amendment Expenses | \$ - | \$ - | \$ 12,054 | \$ (12,054) |
| Office Supplies | \$ 625 | \$ 573 | \$ 17 | \$ 555 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ 175 | \$ 175 | \$ - |
| Total General & Administrative: | \$ 133,666 | \$ 110,060 | \$ 75,634 | \$ 34,426 |
| <u>Operations & Maintenance</u> | | | | |
| Playground Lease | \$ 25,000 | \$ - | \$ - | \$ - |
| Field Contingency | \$ 100,000 | \$ - | \$ - | \$ - |
| Total Operations & Maintenance: | \$ 125,000 | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 258,666 | \$ 110,060 | \$ 75,634 | \$ 34,426 |
| Excess (Deficiency) of Revenues over Expenditures | \$ - | | \$ 12,779 | |
| Fund Balance - Beginning | \$ - | | \$ 14,654 | |
| Fund Balance - Ending | \$ - | | \$ 27,433 | |

Scenic Terrace North
Community Development District
Month to Month

| | Oct | Nov | Dec | Jan | Feb | March | April | May | June | July | Aug | Sept | Total |
|--|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|-----------------|-------------------|------------------|-------------|------------------|
| Revenues: | | | | | | | | | | | | | |
| Developer Contributions | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ - | \$ - | \$ - | \$ 25,000 | \$ - | \$ 75,000 |
| Boundary Amendment Contribution | \$ - | \$ 518 | \$ 111 | \$ - | \$ 2,614 | \$ 1,415 | \$ - | \$ 1,835 | \$ 5,561 | \$ - | \$ 1,359 | \$ - | \$ 13,413 |
| Total Revenues | \$ - | \$ 25,518 | \$ 111 | \$ - | \$ 2,614 | \$ 1,415 | \$ 25,000 | \$ 1,835 | \$ 5,561 | \$ - | \$ 26,359 | \$ - | \$ 88,413 |
| Expenditures: | | | | | | | | | | | | | |
| <i>General & Administrative:</i> | | | | | | | | | | | | | |
| Supervisor Fees | \$ - | \$ 800 | \$ - | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ - | \$ 1,000 | \$ 800 | \$ - | \$ 4,600 |
| Engineering | \$ 255 | \$ 255 | \$ - | \$ - | \$ 255 | \$ - | \$ 475 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,240 |
| Attorney | \$ 112 | \$ 406 | \$ 39 | \$ 1,634 | \$ 740 | \$ 376 | \$ 1,423 | \$ 523 | \$ 694 | \$ 1,818 | \$ - | \$ - | \$ 7,764 |
| Annual Audit | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,200 | \$ - | \$ - | \$ - | \$ 3,200 |
| Assessment Administration | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Arbitrage | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Dissemination | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Trustee Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Management Fees | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ 3,063 | \$ - | \$ 33,688 |
| Information Technology | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ 150 | \$ - | \$ 1,650 |
| Website Maintenance | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ - | \$ 1,100 |
| Postage & Delivery | \$ 43 | \$ 4 | \$ 1 | \$ 5 | \$ 6 | \$ 4 | \$ 38 | \$ 3 | \$ 38 | \$ 4 | \$ 46 | \$ - | \$ 190 |
| Insurance | \$ 5,375 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,375 |
| Printing & Binding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal Advertising | \$ - | \$ 307 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,485 | \$ (1,326) | \$ 728 | \$ 311 | \$ - | \$ 4,505 |
| Other Current Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 38 | \$ 38 | \$ - | \$ 76 |
| Boundary Amendment Expenses | \$ 573 | \$ 56 | \$ 1,114 | \$ 556 | \$ 2,360 | \$ 1,835 | \$ 1,546 | \$ 4,016 | \$ - | \$ - | \$ - | \$ - | \$ 12,054 |
| Office Supplies | \$ 5 | \$ 0 | \$ 3 | \$ 0 | \$ 0 | \$ 3 | \$ 0 | \$ 3 | \$ 0 | \$ 0 | \$ 3 | \$ - | \$ 17 |
| Dues, Licenses & Subscriptions | \$ 175 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175 |
| Total General & Administrative: | \$ 9,851 | \$ 5,140 | \$ 4,469 | \$ 5,507 | \$ 7,673 | \$ 5,529 | \$ 7,795 | \$ 12,341 | \$ 5,918 | \$ 6,900 | \$ 4,511 | \$ - | \$ 75,634 |
| <i>Operations & Maintenance</i> | | | | | | | | | | | | | |
| Playground Lease | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Field Contingency | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Operations & Maintenance: | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 9,851 | \$ 5,140 | \$ 4,469 | \$ 5,507 | \$ 7,673 | \$ 5,529 | \$ 7,795 | \$ 12,341 | \$ 5,918 | \$ 6,900 | \$ 4,511 | \$ - | \$ 75,634 |
| Excess (Deficiency) of Revenues over Expenditures | \$ (9,851) | \$ 20,378 | \$ (4,358) | \$ (5,507) | \$ (5,059) | \$ (4,114) | \$ 17,205 | \$ (10,507) | \$ (357) | \$ (6,900) | \$ 21,849 | \$ - | \$ 12,779 |