Scenic Terrace North
Community Development District

Meeting Agenda

July 17, 2024

AGENDA

Scenic Terrace North
Community Development District

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

July 10, 2024

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, July 17, 2024** at **1:30 PM** at **346 E. Central Ave., Winter Haven, FL 33880.**

Zoom Video Link: https://us06web.zoom.us/j/81703584731
Zoom Call-In Number: 1-646-876-9923
Meeting ID: 817 0358 4731

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period ([1]Speakers 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 April 17, 2024 Board of Supervisors Meeting
4. Public Hearings
    A. Public Hearing on the Adoption of the Fiscal Year 2024/2025 Budget
        i. Consideration of Resolution 2024-05 Adopting the District's Fiscal Year 2024/2025 Budget and Appropriating Funds
    B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments
        i. Consideration of Resolution 2024-06 Imposing Special Assessments and Certifying an Assessment Roll
    C. Public Hearing on the Adoption of Amenity Policies and Rates
        i. Consideration of Resolution 2024-07 Adopting Amenity Policies and Rates for the District
5. Consideration of Resolution 2024-08 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2024/2025
6. Consideration of the Adoption of Goals and Objectives for the District
7. Presentation of Fiscal Year 2023 Audit Report
8. Staff Reports
    A. Attorney
    B. Engineer
    C. District Manager's Report
        i. Approval of Check Register

[1] Comments will be limited to three (3) minutes

ii. Balance Sheet & Income Statement
iii. Presentation of Number of Registered Voters—0

9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

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, **April 17, 2024** at 1:33 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath	Chairperson
Pat Hudson	Assistant Secretary
Chuck Cavaretta	Assistant Secretary
Daniel Arnette	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, Kilinski Van Wyk
Chace Arrington *by Zoom*	District Engineer, Dewberry
Rey Malave *by Zoom*	District Engineer, Dewberry
Clayton Smith	Field Manager, GMS

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 the meeting in person or via Zoom, so the next item followed.

THIRD ORDER OF BUSINESS **Organizational Matters**

A. Administration of Oaths of Office to Newly Elected Board Members (Seat #2, Seat #3, and Seat #4)

Ms. Burns administered the oath of office for the Board members that were elected at the November 7th Board meeting, Mr. Arnette, Mr. Heath, and Ms. Hudson. She also noted that all Board members have served on Boards before so there was no need for the Sunshine Law update.

B. Consideration of Resolution 2024-02 Canvassing and Certifying the Results of the Landowners' Election

Ms. Burns noted that the three Supervisors that were elected on November 7th were just sworn in, and she offered to answer and Board questions. Hearing none, she asked for a motion of approval.

> On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, Resolution 2024-02 Canvasing and Certifying the Results of the Landowners' Election, was approved.

C. Election of Officers

Ms. Burns stated that the Board can elect to keep the same slate of officers and they agreed.

D. Consideration of Resolution 2024-03 Electing Officers

As it stands; Mr. Heath will serve as Chair, Ms. Schwenk will serve as Vice Chair, the other three Board members will serve as Assistant Secretaries, Ms. Burns will serve as Secretary along with Mr. Flint from the GMS office serving as an Assistant Secretary.

> On MOTION by Mr. Cavaretta, seconded by Mr. Arnette, with all in favor, Resolution 2024-03 Electing Officers, was approved.

FOURTH ORDER OF BUSINESS **Approval of Minutes of the October 18, 2023 Board of Supervisors Meeting and November 7, 2023 Landowners' Meeting**

Ms. Burns presented the minutes from the October 18, 2023 Board of Supervisors meeting and the November 7, 2023 Landowners' Meeting and asked for any correction, comments, or questions. Hearing no changes from the Board, she asked for a motion of approval.

> On MOTION by Mr. Heath, seconded by Mr. Cavaretta, with all in favor, the Minutes of the October 18, 2023 Board of Supervisors Meeting and November 7, 2023 Landowners' Meeting, were approved.

FIFTH ORDER OF BUSINESS **Consideration of Resolution 2024-04 Approving the Proposed Fiscal Year 2024/2025 Budget (Suggested Date: July 17, 2024), Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2024/2025 Budget and the Imposition of Operations and Maintenance Assessments**

Ms. Burns presented the resolution and suggested the public hearing date to be set at the regularly scheduled July Board of Supervisor's meeting on July 17, 2024. She noted that this is a first time O&M levy for Scenic Terrace North and based on the development timeline. 429 platted lots with an amount $1,024.41 per lot at the high mark budget that can be adjusted and lowered need be. The platted amount of lots went from 429 to 330 and the numbers will be adjusted as needed for the notice and the new net per unit will be $1,236.69 per lot with a gross of approximately $1,329.77. Notice will be sent to all property owners and changes can be made up until and at the July meeting where the assessments will be adopted.

> On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, Resolution 2024-04 Approving the Proposed Fiscal Year 2024/2025 Budget (Suggested Date: July 17, 2024) Declaring Special Assessments, and Setting the Public Hearings on the Adoption of the Fiscal Year 2024/2025 Budget and the Imposition of Operations and Maintenance Assessments, was approved as amended.

SIXTH ORDER OF BUSINESS **Consideration of Cost Share Agreement for Project Management Services – Infrastructure Improvements**

Mr. Van Wyk stated that this is a cost share agreement between the District and Highland Sumner that allows the District to pay its proportionate share of the cost of construction management that Highland Sumner has already contracted with. Staff is asking the Board to approve this agreement in substantial form while they finalize the details of the agreement. There being no questions for Counsel there was a motion of approval.

On MOTION by Mr. Cavaretta, seconded by Ms. Hudson, with all in favor, the Cost Share Agreement for Project Management Services—Infrastructure Improvements, was approved in substantial form.

SEVENTH ORDER OF BUSINESS **Consideration of 2024 Non-Ad Valorem Contract Agreement with Polk County Property Appraiser**

Ms. Burns noted this is the annual renewal that will allow the District to receive the parcels from the property appraiser that will allow the District to collect on the tax bill for the upcoming year. There being no question on the agreement there was a motion of approval.

On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, the 2024 Non-Ad Valorem Contract Agreement with Polk County Property Appraiser, was approved.

EIGHTH ORDER OF BUSINESS **Ratification of 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser**

Ms. Burns noted that this item has already been executed and that they are just looking for the Board to ratify this item.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the 2024 Data Sharing and Usage Agreement with Polk County Property Appraiser, was ratified.

NINTH ORDER OF BUSINESS **Ratification of EMMA Agreement**

Ms. Burns stated that this is the agreement for the dissemination services for the bond issuance and this was signed as part of the bon closing.

On MOTION by Ms. Hudson, seconded by Mr. Cavaretta, with all in favor, the EMMA Agreement, was ratified.

TENTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Van Wyk had nothing further for the Board, so the next item followed.

B. Engineer

Mr. Malave stated that they are moving forward with requestions and had nothing more for the Board.

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. The total is $18,811.93 from December 7, 2023 through March 3, 2024. She offered to answer any Board questions. Hearing none, there was a motion of approval.

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.

ELEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS Supervisors Requests and Audience Comments

There being no comments, the next item followed.

THIRTEENTH ORDER OF BUSINESS Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2024-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors ("**Board**") of the Scenic Terrace North Community Development District (**"District"**) proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("**Fiscal Year 2024/2025**") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statute*s; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Budget, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), *Florida Statutes*; and

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), *Florida Statutes*; and

WHEREAS, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* (**"Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Scenic

Terrace North Community Development District for the Fiscal Year Ending September 30, 2025."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sum of _____ to be raised to be raised by levy of assessments, pursuant to a developer funding agreement or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	_____
DEBT SERVICE FUND (SERIES 2023)	_____
TOTAL ALL FUNDS	_____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within five (5) days after adoption and remain on the website for at least two (2) years.

SECTION 4. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED THIS 17TH DAY OF JULY 2024.

ATTEST:

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT

_____
Secretary/Assistant Secretary

By:_____

Its:_____

Exhibit A: FY 2024/2025 Budget

Scenic Terrace North

Community Development District

Proposed Budget

FY 2025

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Scenic Terrace North

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ 313,500
Assessments - Direct	$ -	$ -	$ -	$ -	$ 43,491
Developer Contributions	$ 233,954	$ 50,000	$ 64,059	$ 114,059	$ -
Total Revenues	**$ 233,954**	**$ 50,000**	**$ 64,059**	**$ 114,059**	**$ 356,991**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 1,600	$ 3,200	$ 4,800	$ 12,000
Engineering	$ 15,000	$ 115	$ 5,750	$ 5,865	$ 12,500
Attorney	$ 25,000	$ 6,669	$ 8,333	$ 15,002	$ 25,000
Annual Audit	$ 4,000	$ 5,300	$ -	$ 5,300	$ 5,300
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ 5,000
Arbitrage	$ 450	$ -	$ -	$ -	$ 450
Dissemination	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,250
Trustee Fees	$ 4,041	$ -	$ -	$ -	$ 4,041
Management Fees	$ 36,750	$ 24,500	$ 12,250	$ 36,750	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,890
Website Maintenance	$ 1,200	$ 800	$ 400	$ 1,200	$ 1,260
Postage & Delivery	$ 1,000	$ 30	$ 333	$ 363	$ 1,000
Insurance	$ 5,913	$ 5,590	$ -	$ 5,590	$ 6,800
Printing & Binding	$ 1,000	$ -	$ 333	$ 333	$ 500
Legal Advertising	$ 10,000	$ 996	$ 3,333	$ 4,330	$ 2,500
Other Current Charges	$ 5,000	$ 314	$ 1,667	$ 1,980	$ 2,500
Office Supplies	$ 625	$ 11	$ 208	$ 219	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative:	**$ 133,954**	**$ 50,633**	**$ 38,075**	**$ 88,708**	**$ 126,166**
Operations & Maintenance					
Field Services					
Property Insurance	$ -	$ -	$ -	$ -	$ 4,500
Field Management	$ -	$ -	$ -	$ -	$ 15,000
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 55,000
Landscape Replacement	$ -	$ -	$ -	$ -	$ 15,000
Streetlights	$ -	$ -	$ -	$ -	$ 20,000
Electric	$ -	$ -	$ -	$ -	$ 5,000
Water & Sewer	$ -	$ -	$ -	$ -	$ 3,000
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 3,500
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ 75,000	$ 350	$ 25,000	$ 25,350	$ 5,000
Subtotal Field Expenses	**$ 75,000**	**$ 350**	**$ 25,000**	**$ 25,350**	**$ 136,000**

Scenic Terrace North

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Amenity Expenses					
Playground Lease	$ 25,000	$ -	$ -	$ -	$ 36,500
Interlocal Amenity Agreement	$ -	$ -	$ -	$ -	$ 58,325
Subtotal Amenity Expenses	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ 94,825**
Total Operations & Maintenance:	**$ 100,000**	**$ 350**	**$ 25,000**	**$ 25,350**	**$ 230,825**
Total Expenditures	**$ 233,954**	**$ 50,984**	**$ 63,075**	**$ 114,059**	**$ 356,991**
Excess Revenues/(Expenditures)	$ -	$ (984)	$ 984	$ -	$ -

Product	Units	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted Lots	330	$313,500.00	$950.00	$1,021.51
Total ERU's	330	**$313,500.00**		

Scenic Terrace North
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingencies

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenses

Property Insurance

The District's property insurance coverages.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenses

Playground Lease

Represents the cost of the District leasing playground equipment for the fiscal year.

Interlocal Amenity Agreement – Scenic Terrace South CDD

The District entered into an Interlocal Agreement with Scenic Terrace South Community Development District (CDD) for the use of their amenity facilities. This cost is based on the overall amenity budget of Scenic Terrace South CDD.

Other Financing Sources/(Uses)

Capital Reserve

Represents projected transfer out to the Capital Projects fund.

Scenic Terrace North
Community Development District

Proposed Budget
Debt Service Fund
Series 2023

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ 939,749
Assessments - Direct	$ -	$ -	$ 386,956	$ 386,956	$ -
Interest Income	$ -	$ 45,019	$ 22,510	$ 67,529	$ 33,764
Carry Forward Surplus	$ -	$ 487,995	$ -	$ 487,995	$ 458,495
Total Revenues	**$ -**	**$ 533,014**	**$ 409,466**	**$ 942,480**	**$ 1,432,008**
Expenses					
Interest- 11/01	$ -	$ -	$ -	$ -	$ 386,956
Principal - 05/01	$ -	$ -	$ -	$ -	$ 170,000
Interest - 05/01	$ -	$ 487,995	$ -	$ 487,995	$ 386,956
Total Expenditures	**$ -**	**$ 487,995**	**$ -**	**$ 487,995**	**$ 943,913**
Other Financing Sources/(Uses)					
Transfer In/(Out)	$ -	$ 4,010	$ -	$ 4,010	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ 4,010**	**$ -**	**$ 4,010**	**$ -**
Excess Revenues/(Expenditures)	$ -	$ 49,029	$ 409,466	$ 458,495	$ 488,096

***Carry forward less amount in Reserve funds.**

Series 2023	
Interest - 11/01/25	**$382,600**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	41	$116,757	$2,847.73	$3,062.07
Single Family - 50'	289	$822,993	$2,847.73	$3,062.07
Total ERU's	330	**$939,749**		

Scenic Terrace North

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	$ 13,000,000.00	$ -	$ 487,994.83	
11/01/24	$ 13,000,000.00	$ -	$ 386,956.25	$ 874,951.08
05/01/25	$ 13,000,000.00	$ 170,000.00	$ 386,956.25	
11/01/25	$ 12,830,000.00	$ -	$ 382,600.00	$ 939,556.25
05/01/26	$ 12,830,000.00	$ 175,000.00	$ 382,600.00	
11/01/26	$ 12,655,000.00	$ -	$ 378,115.63	$ 935,715.63
05/01/27	$ 12,655,000.00	$ 185,000.00	$ 378,115.63	
11/01/27	$ 12,470,000.00	$ -	$ 373,375.00	$ 936,490.63
05/01/28	$ 12,470,000.00	$ 195,000.00	$ 373,375.00	
11/01/28	$ 12,275,000.00	$ -	$ 368,378.13	$ 936,753.13
05/01/29	$ 12,275,000.00	$ 205,000.00	$ 368,378.13	
11/01/29	$ 12,070,000.00	$ -	$ 363,125.00	$ 936,503.13
05/01/30	$ 12,070,000.00	$ 215,000.00	$ 363,125.00	
11/01/30	$ 11,855,000.00	$ -	$ 357,615.63	$ 935,740.63
05/01/31	$ 11,855,000.00	$ 230,000.00	$ 357,615.63	
11/01/31	$ 11,625,000.00	$ -	$ 350,859.38	$ 938,475.00
05/01/32	$ 11,625,000.00	$ 245,000.00	$ 350,859.38	
11/01/32	$ 11,380,000.00	$ -	$ 343,662.50	$ 939,521.88
05/01/33	$ 11,380,000.00	$ 260,000.00	$ 343,662.50	
11/01/33	$ 11,120,000.00	$ -	$ 336,025.00	$ 939,687.50
05/01/34	$ 11,120,000.00	$ 275,000.00	$ 336,025.00	
11/01/34	$ 10,845,000.00	$ -	$ 327,946.88	$ 938,971.88
05/01/35	$ 10,845,000.00	$ 290,000.00	$ 327,946.88	
11/01/35	$ 10,555,000.00	$ -	$ 319,428.13	$ 937,375.00
05/01/36	$ 10,555,000.00	$ 310,000.00	$ 319,428.13	
11/01/36	$ 10,245,000.00	$ -	$ 310,321.88	$ 939,750.00
05/01/37	$ 10,245,000.00	$ 325,000.00	$ 310,321.88	
11/01/37	$ 9,920,000.00	$ -	$ 300,775.00	$ 936,096.88
05/01/38	$ 9,920,000.00	$ 345,000.00	$ 300,775.00	
11/01/38	$ 9,575,000.00	$ -	$ 290,640.63	$ 936,415.63
05/01/39	$ 9,575,000.00	$ 365,000.00	$ 290,640.63	
11/01/39	$ 9,210,000.00	$ -	$ 279,918.75	$ 935,559.38
05/01/40	$ 9,210,000.00	$ 390,000.00	$ 279,918.75	
11/01/40	$ 8,820,000.00	$ -	$ 268,462.50	$ 938,381.25
05/01/41	$ 8,820,000.00	$ 415,000.00	$ 268,462.50	
11/01/41	$ 7,965,000.00	$ -	$ 256,271.88	$ 939,734.38
05/01/42	$ 7,500,000.00	$ 440,000.00	$ 256,271.88	
11/01/42	$ 7,500,000.00	$ -	$ 243,346.88	$ 939,618.75
05/01/43	$ 7,500,000.00	$ 465,000.00	$ 243,346.88	
11/01/43	$ 7,500,000.00	$ -	$ 229,687.50	$ 938,034.38
05/01/44	$ 7,500,000.00	$ 495,000.00	$ 229,687.50	
11/01/44	$ 7,005,000.00	$ -	$ 214,528.13	$ 939,215.63
05/01/45	$ 7,005,000.00	$ 525,000.00	$ 214,528.13	
11/01/45	$ 6,480,000.00	$ -	$ 198,450.00	$ 937,978.13
05/01/46	$ 6,480,000.00	$ 555,000.00	$ 198,450.00	
11/01/46	$ 5,925,000.00	$ -	$ 181,453.13	$ 934,903.13
05/01/47	$ 5,925,000.00	$ 590,000.00	$ 181,453.13	
11/01/47	$ 5,335,000.00	$ -	$ 163,384.38	$ 934,837.50
05/01/48	$ 5,335,000.00	$ 630,000.00	$ 163,384.38	
11/01/48	$ 4,705,000.00	$ -	$ 144,090.63	$ 937,475.00
05/01/49	$ 4,705,000.00	$ 670,000.00	$ 144,090.63	
11/01/49	$ 4,035,000.00	$ -	$ 123,571.88	$ 937,662.50
05/01/50	$ 4,035,000.00	$ 710,000.00	$ 123,571.88	
11/01/50	$ 3,325,000.00	$ -	$ 101,828.13	$ 935,400.00
05/01/51	$ 3,325,000.00	$ 755,000.00	$ 101,828.13	
11/01/51	$ 2,570,000.00	$ -	$ 78,706.25	$ 935,534.38
05/01/52	$ 2,570,000.00	$ 805,000.00	$ 78,706.25	
11/01/52	$ 1,765,000.00	$ -	$ 54,053.13	$ 937,759.38
05/01/53	$ 1,765,000.00	$ 855,000.00	$ 54,053.13	
11/01/53	$ 910,000.00	$ -	$ 27,868.75	$ 936,921.88
05/01/54	$ 910,000.00	$ 910,000.00	$ 27,868.75	$ 937,868.75
		$ 13,000,000.00	**$ 15,998,888.58**	**$ 28,998,888.58**

SECTION B

SECTION 1

RESOLUTION 2024-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2024/2025; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Scenic Terrace North Community Development District ("**District**") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating and maintaining infrastructure improvements, certain infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District is located in Polk County, Florida ("**County**"); and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors ("**Board**") of the District hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2024, and ending September 30, 2025 ("**Fiscal Year 2024/2025**"), attached hereto as **Exhibit A**; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

WHEREAS, the District has previously levied assessments for debt service, which the District desires to collect for Fiscal Year 2024/2025; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which special assessments may be placed on the tax roll and collected by the local tax collector ("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Scenic Terrace North Community Development District ("**Assessment Roll**") attached to this Resolution as **Exhibit B** and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

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

SECTION 1. BENEFIT & ALLOCATION FINDINGS. The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A** and **B**, and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapters 190 and 197, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A** and **B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution. Moreover, pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments and previously levied debt service assessments shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as indicated on **Exhibits A** and **B**. The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

SECTION 4. ASSESSMENT ROLL. The Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 17th day of July 2024.

ATTEST:

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT

By:_____

_____
Secretary / Assistant Secretary

Its:_____

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)

Scenic Terrace North

Community Development District

Proposed Budget

FY 2025

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3-6	General Fund Narrative
7	Debt Service Fund - Series 2023
8	Amortization Schedule - Series 2023

Scenic Terrace North

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ 313,500
Assessments - Direct	$ -	$ -	$ -	$ -	$ 43,491
Developer Contributions	$ 233,954	$ 50,000	$ 64,059	$ 114,059	$ -
Total Revenues	**$ 233,954**	**$ 50,000**	**$ 64,059**	**$ 114,059**	**$ 356,991**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 1,600	$ 3,200	$ 4,800	$ 12,000
Engineering	$ 15,000	$ 115	$ 5,750	$ 5,865	$ 12,500
Attorney	$ 25,000	$ 6,669	$ 8,333	$ 15,002	$ 25,000
Annual Audit	$ 4,000	$ 5,300	$ -	$ 5,300	$ 5,300
Assessment Administration	$ 5,000	$ -	$ -	$ -	$ 5,000
Arbitrage	$ 450	$ -	$ -	$ -	$ 450
Dissemination	$ 5,000	$ 3,333	$ 1,667	$ 5,000	$ 5,250
Trustee Fees	$ 4,041	$ -	$ -	$ -	$ 4,041
Management Fees	$ 36,750	$ 24,500	$ 12,250	$ 36,750	$ 40,000
Information Technology	$ 1,800	$ 1,200	$ 600	$ 1,800	$ 1,890
Website Maintenance	$ 1,200	$ 800	$ 400	$ 1,200	$ 1,260
Postage & Delivery	$ 1,000	$ 30	$ 333	$ 363	$ 1,000
Insurance	$ 5,913	$ 5,590	$ -	$ 5,590	$ 6,800
Printing & Binding	$ 1,000	$ -	$ 333	$ 333	$ 500
Legal Advertising	$ 10,000	$ 996	$ 3,333	$ 4,330	$ 2,500
Other Current Charges	$ 5,000	$ 314	$ 1,667	$ 1,980	$ 2,500
Office Supplies	$ 625	$ 11	$ 208	$ 219	$ -
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative:	**$ 133,954**	**$ 50,633**	**$ 38,075**	**$ 88,708**	**$ 126,166**
Operations & Maintenance					
Field Services					
Property Insurance	$ -	$ -	$ -	$ -	$ 4,500
Field Management	$ -	$ -	$ -	$ -	$ 15,000
Landscape Maintenance	$ -	$ -	$ -	$ -	$ 55,000
Landscape Replacement	$ -	$ -	$ -	$ -	$ 15,000
Streetlights	$ -	$ -	$ -	$ -	$ 20,000
Electric	$ -	$ -	$ -	$ -	$ 5,000
Water & Sewer	$ -	$ -	$ -	$ -	$ 3,000
Irrigation Repairs	$ -	$ -	$ -	$ -	$ 3,500
General Repairs & Maintenance	$ -	$ -	$ -	$ -	$ 10,000
Contingency	$ 75,000	$ 350	$ 25,000	$ 25,350	$ 5,000
Subtotal Field Expenses	**$ 75,000**	**$ 350**	**$ 25,000**	**$ 25,350**	**$ 136,000**

Scenic Terrace North

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Amenity Expenses					
Playground Lease	$ 25,000	$ -	$ -	$ -	$ 36,500
Interlocal Amenity Agreement	$ -	$ -	$ -	$ -	$ 58,325
Subtotal Amenity Expenses	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ 94,825**
Total Operations & Maintenance:	**$ 100,000**	**$ 350**	**$ 25,000**	**$ 25,350**	**$ 230,825**
Total Expenditures	**$ 233,954**	**$ 50,984**	**$ 63,075**	**$ 114,059**	**$ 356,991**
Excess Revenues/(Expenditures)	$ -	$ (984)	$ 984	$ -	$ -

Product	Units	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted Lots	330	$313,500.00	$950.00	$1,021.51
Total ERU's	330	**$313,500.00**		

Scenic Terrace North
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Expenditures:

General & Administrative:

Supervisor Fees

Chapter 190, Florida Statutes, allows for each Board member to receive $200 per meeting, not to exceed $4,800 per year paid to each Supervisor for the time devoted to District business and meetings.

Engineering

The District's engineer provides general engineering services to the District, e.g. attendance and preparation for monthly board meetings, review invoices and various projects as directed by the Board of Supervisors and the District Manager.

Attorney

The District's legal counsel provides general legal services to the District, e.g. attendance and preparation for meetings, preparation and review of agreements, resolutions, etc. as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon an anticipated bond issuance.

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-Central Florida, LLC. The services include but are not limited to, recording and transcription of board meetings, administrative services, budget preparation, all financial reports, annual audits, etc.

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

Represents the costs associated with monitoring and maintaining the District's website created in accordance with Chapter 189, Florida Statutes. These services include site performance assessments, security and firewall maintenance, updates, document uploads, hosting and domain renewals, website backups, etc.

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

Printing and Binding agenda packages for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

The District is required to advertise various notices for monthly Board meetings, public hearings, etc. in a newspaper of general circulation.

Contingencies

Bank charges and any other miscellaneous expenses incurred during the year.

Office Supplies

Any supplies that may need to be purchased during the fiscal year, e.g., paper, minute books, file folders, labels, paper clips, etc.

Dues, Licenses & Subscriptions

The District is required to pay an annual fee to the Florida Department of Economic Opportunity for $175. This is the only expense under this category for the District.

Operations & Maintenance:

Field Expenses

Property Insurance

The District's property insurance coverages.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the estimated maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

Represents the estimated cost of replacing landscaping within the common areas of the District.

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents current and estimated electric charges of common areas throughout the District.

Water & Sewer

Represents current and estimated costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

Represents the cost of maintaining and repairing the irrigation system. This includes the sprinklers, and irrigation wells.

General Repairs & Maintenance

Represents estimated costs for general repairs and maintenance of the District's common areas.

Contingency

Represents funds allocated to expenses that the District could incur throughout the fiscal year that do not fit into any field category.

Amenity Expenses

Playground Lease

Represents the cost of the District leasing playground equipment for the fiscal year.

Interlocal Amenity Agreement – Scenic Terrace South CDD

The District entered into an Interlocal Agreement with Scenic Terrace South Community Development District (CDD) for the use of their amenity facilities. This cost is based on the overall amenity budget of Scenic Terrace South CDD.

Other Financing Sources/(Uses)

Capital Reserve

Represents projected transfer out to the Capital Projects fund.

Scenic Terrace North
Community Development District

Proposed Budget
Debt Service Fund
Series 2023

Description	Adopted Budget FY2024	Actuals Thru 5/31/24	Projected Next 4 Months	Projected Thru 9/30/24	Proposed Budget FY2025
Revenues					
Assessments - Tax Roll	$ -	$ -	$ -	$ -	$ 939,749
Assessments - Direct	$ -	$ -	$ 386,956	$ 386,956	$ -
Interest Income	$ -	$ 45,019	$ 22,510	$ 67,529	$ 33,764
Carry Forward Surplus	$ -	$ 487,995	$ -	$ 487,995	$ 458,495
Total Revenues	**$ -**	**$ 533,014**	**$ 409,466**	**$ 942,480**	**$ 1,432,008**
Expenses					
Interest- 11/01	$ -	$ -	$ -	$ -	$ 386,956
Principal - 05/01	$ -	$ -	$ -	$ -	$ 170,000
Interest - 05/01	$ -	$ 487,995	$ -	$ 487,995	$ 386,956
Total Expenditures	**$ -**	**$ 487,995**	**$ -**	**$ 487,995**	**$ 943,913**
Other Financing Sources/(Uses)					
Transfer In/(Out)	$ -	$ 4,010	$ -	$ 4,010	$ -
Total Other Financing Sources/(Uses)	**$ -**	**$ 4,010**	**$ -**	**$ 4,010**	**$ -**
Excess Revenues/(Expenditures)	$ -	$ 49,029	$ 409,466	$ 458,495	$ 488,096

***Carry forward less amount in Reserve funds.**

Series 2023	
Interest - 11/01/25	**$382,600**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family - 40'	41	$116,757	$2,847.73	$3,062.07
Single Family - 50'	289	$822,993	$2,847.73	$3,062.07
Total ERU's	330	**$939,749**		

Scenic Terrace North

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

DATE	BALANCE	PRINCIPAL	INTEREST	TOTAL
05/01/24	$ 13,000,000.00	$ -	$ 487,994.83	
11/01/24	$ 13,000,000.00	$ -	$ 386,956.25	$ 874,951.08
05/01/25	$ 13,000,000.00	$ 170,000.00	$ 386,956.25	
11/01/25	$ 12,830,000.00	$ -	$ 382,600.00	$ 939,556.25
05/01/26	$ 12,830,000.00	$ 175,000.00	$ 382,600.00	
11/01/26	$ 12,655,000.00	$ -	$ 378,115.63	$ 935,715.63
05/01/27	$ 12,655,000.00	$ 185,000.00	$ 378,115.63	
11/01/27	$ 12,470,000.00	$ -	$ 373,375.00	$ 936,490.63
05/01/28	$ 12,470,000.00	$ 195,000.00	$ 373,375.00	
11/01/28	$ 12,275,000.00	$ -	$ 368,378.13	$ 936,753.13
05/01/29	$ 12,275,000.00	$ 205,000.00	$ 368,378.13	
11/01/29	$ 12,070,000.00	$ -	$ 363,125.00	$ 936,503.13
05/01/30	$ 12,070,000.00	$ 215,000.00	$ 363,125.00	
11/01/30	$ 11,855,000.00	$ -	$ 357,615.63	$ 935,740.63
05/01/31	$ 11,855,000.00	$ 230,000.00	$ 357,615.63	
11/01/31	$ 11,625,000.00	$ -	$ 350,859.38	$ 938,475.00
05/01/32	$ 11,625,000.00	$ 245,000.00	$ 350,859.38	
11/01/32	$ 11,380,000.00	$ -	$ 343,662.50	$ 939,521.88
05/01/33	$ 11,380,000.00	$ 260,000.00	$ 343,662.50	
11/01/33	$ 11,120,000.00	$ -	$ 336,025.00	$ 939,687.50
05/01/34	$ 11,120,000.00	$ 275,000.00	$ 336,025.00	
11/01/34	$ 10,845,000.00	$ -	$ 327,946.88	$ 938,971.88
05/01/35	$ 10,845,000.00	$ 290,000.00	$ 327,946.88	
11/01/35	$ 10,555,000.00	$ -	$ 319,428.13	$ 937,375.00
05/01/36	$ 10,555,000.00	$ 310,000.00	$ 319,428.13	
11/01/36	$ 10,245,000.00	$ -	$ 310,321.88	$ 939,750.00
05/01/37	$ 10,245,000.00	$ 325,000.00	$ 310,321.88	
11/01/37	$ 9,920,000.00	$ -	$ 300,775.00	$ 936,096.88
05/01/38	$ 9,920,000.00	$ 345,000.00	$ 300,775.00	
11/01/38	$ 9,575,000.00	$ -	$ 290,640.63	$ 936,415.63
05/01/39	$ 9,575,000.00	$ 365,000.00	$ 290,640.63	
11/01/39	$ 9,210,000.00	$ -	$ 279,918.75	$ 935,559.38
05/01/40	$ 9,210,000.00	$ 390,000.00	$ 279,918.75	
11/01/40	$ 8,820,000.00	$ -	$ 268,462.50	$ 938,381.25
05/01/41	$ 8,820,000.00	$ 415,000.00	$ 268,462.50	
11/01/41	$ 7,965,000.00	$ -	$ 256,271.88	$ 939,734.38
05/01/42	$ 7,500,000.00	$ 440,000.00	$ 256,271.88	
11/01/42	$ 7,500,000.00	$ -	$ 243,346.88	$ 939,618.75
05/01/43	$ 7,500,000.00	$ 465,000.00	$ 243,346.88	
11/01/43	$ 7,500,000.00	$ -	$ 229,687.50	$ 938,034.38
05/01/44	$ 7,500,000.00	$ 495,000.00	$ 229,687.50	
11/01/44	$ 7,005,000.00	$ -	$ 214,528.13	$ 939,215.63
05/01/45	$ 7,005,000.00	$ 525,000.00	$ 214,528.13	
11/01/45	$ 6,480,000.00	$ -	$ 198,450.00	$ 937,978.13
05/01/46	$ 6,480,000.00	$ 555,000.00	$ 198,450.00	
11/01/46	$ 5,925,000.00	$ -	$ 181,453.13	$ 934,903.13
05/01/47	$ 5,925,000.00	$ 590,000.00	$ 181,453.13	
11/01/47	$ 5,335,000.00	$ -	$ 163,384.38	$ 934,837.50
05/01/48	$ 5,335,000.00	$ 630,000.00	$ 163,384.38	
11/01/48	$ 4,705,000.00	$ -	$ 144,090.63	$ 937,475.00
05/01/49	$ 4,705,000.00	$ 670,000.00	$ 144,090.63	
11/01/49	$ 4,035,000.00	$ -	$ 123,571.88	$ 937,662.50
05/01/50	$ 4,035,000.00	$ 710,000.00	$ 123,571.88	
11/01/50	$ 3,325,000.00	$ -	$ 101,828.13	$ 935,400.00
05/01/51	$ 3,325,000.00	$ 755,000.00	$ 101,828.13	
11/01/51	$ 2,570,000.00	$ -	$ 78,706.25	$ 935,534.38
05/01/52	$ 2,570,000.00	$ 805,000.00	$ 78,706.25	
11/01/52	$ 1,765,000.00	$ -	$ 54,053.13	$ 937,759.38
05/01/53	$ 1,765,000.00	$ 855,000.00	$ 54,053.13	
11/01/53	$ 910,000.00	$ -	$ 27,868.75	$ 936,921.88
05/01/54	$ 910,000.00	$ 910,000.00	$ 27,868.75	$ 937,868.75
		$ 13,000,000.00	**$ 15,998,888.58**	**$ 28,998,888.58**

Scenic Terrace North CDD
FY 25 Roll

PARCEL ID	ACREAGE	FY 25 O&M
272809000000013110	1.79	$7,723.31
272809000000031010	8.20	$35,375.38
272809000000031020	4.67	$20,123.22
272809000000031030	28.46	$122,710.67
272809000000031040	9.39	$40,504.71
272809000000031050	23.34	$100,649.72
272809000000031060	0.79	$3,417.54
272809000000033010	9.98	$43,052.13
272809000000033030	15.24	$65,703.80
272809000000033040	0.05	$212.57
Total Gross Assessments	101.92	$439,473.06

Total Net Assessments	$408,709.95

SECTION C

SECTION 1

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENITY RULES AND POLICIES; A SUSPENSION AND TERMINATION RULE; ADOPTING RATES, FEES AND CHARGES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Scenic Terrace North Community Development District ("District") is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, which anticipates owning, operating and maintaining certain recreational amenity facilities and other improvements throughout the District (collectively, "**Facilities**"); and

WHEREAS, Chapters 190 and 120, *Florida Statutes*, authorize the District to adopt rules, policies, rates, charges and fees to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, the Board desires to adopt rules, policies, rates and charges regarding use of the District's Facilities, rules relating to the suspension and/or termination of patrons' rights to utilize the Facilities, and rates applicable to patrons' use of the Facilities; and

WHEREAS, the Board finds that it is in the best interests of the District and necessary for the efficient operation of the District to adopt by resolution the *Amenity Policies, Rates and Disciplinary and Enforcement Rule* ("**Facility Rule**"), which is attached hereto as **Exhibit A** and incorporated herein by this reference, for immediate use and application; and

WHEREAS, the Board finds that the fees and rates outlined in **Exhibit A** are just and equitable having been based upon (i) the amount of service furnished; and (ii) other factors affecting the use of the facilities furnished; and

WHEREAS, the Board of Supervisors has complied with applicable Florida law concerning rule development, ratemaking, and rule and rate adoption, including the holding of public hearings thereon.

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

SECTION 1. The Facility Rule set forth in **Exhibit A**, inclusive of policies, rates and fees and disciplinary rule**,** are hereby adopted pursuant to this resolution as necessary for the conduct of District business and shall remain in full force and effect unless revised or repealed by the District in accordance with Chapters 120 and 190, *Florida Statutes.*

SECTION 2. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 3. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 17th day of July 2024.

ATTEST:	**SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairperson/Vice-Chairperson, Board of Supervisors

Exhibit A: Facility Rule and Rates

EXHIBIT A

TYPE	RATE
Annual Non-Resident User Fee	$2,500.00 - $4,000.00
Additional/Replacement Access Card	$30.00 - $50.00
Administrative Fee for Rule Violation	Up to $500.00
Administrative Fee for Return Check/Insufficient Funds	$50.00
Meeting Room Rental Fee	Deposit of $500.00 - $1,000.00

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

AND

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT

AMENITY POLICIES AND RATES AND DISCIPLINARY AND ENFORCEMENT RULE

ADOPTED – JULY 17, 2024 [1]

[1] LAW IMPLEMENTED: SS. 190.011, 190.035, FLA. STAT. (2023); In accordance with Chapter 190 of the Florida Statutes, and on July 17, 2024, at duly noticed public meetings and after duly noticed public hearings, the Board of Supervisors of the Scenic Terrace South Community Development District and the Board of Supervisors of the Scenic Terrace North Community Development District (together, the "District), adopted the following rules, policies and rates governing the operation of the District's facilities and services.

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DEFINITIONS

"Amenities" or "Amenity Facilities"– shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to swimming pool, pool deck, dog park, walking trails, parks, tot lot, and playground, together with their appurtenant facilities and areas.

"Amenity Policies" or "Policies" and "Amenity Rates" – shall mean these Amenity Policies and Rates of the District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies, as necessary and convenient, in their sole and absolute discretion, and will notify Patrons of any changes. Patrons may obtain the currently effective Policies from the District Manager's Office. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

"Amenity Manager" – shall mean the District Manager or that person or firm so designated by the District's Board of Supervisors, including their employees.

"Amenity Rates" – shall mean those rates and fees established by the Board of Supervisors of the District as provided in **Exhibit A** attached hereto.

"Access Card" or "Card" – shall mean an electronic Access Card issued by the District Manager to each Patron Household (as defined herein) to access the Amenity Facilities.

"Board of Supervisors" or "Board" – shall mean the Board of Supervisors of the District.

"District" – shall mean the Scenic Terrace South Community Development District and the Scenic Terrace North Community Development District.

"District Staff" – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

"Guest" – shall mean any person or persons, other than a Resident or Non-Resident Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron to use the Amenities.

"Homeowners Association" or "HOA" or "POA" – shall mean an entity or entities, including its/their employees and agents, which may have jurisdiction over lands located within the District, either now or in the future, which may exist to aid in the enforcement of deed restrictions and covenants applicable to lands within the District.

"Household" – shall mean a residential unit or a group of individuals residing within a Resident's home. ***This does not include visiting friends, guests, relatives or extended family not permanently residing in the home.*** Upon District's request, proof of residency for individuals over the age of eighteen (18) years may be required by driver's license or state or federal issued form of identification, including a signed affidavit of residency.

"Lakes" or "Ponds" – shall mean those water management and control facilities and waterways within the District, including but not limited stormwater management facilities, lakes and ponds.

"Non-Resident" – shall mean any person who does not own property within the District.

"Non-Resident Patron" – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

"Non-Resident User Fee" or "Annual User Fee" – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

“Patron” – shall mean Residents, Guests, Non-Resident Patrons and Renters.

“Renter” – shall mean a tenant, occupant or an individual maintaining his or her residence in a home located within the District pursuant to a valid rental or lease agreement. Proof of valid rental or lease agreement shall be required.

“Resident” – shall mean any person or Household owning property within the District, or any Renter who has been approved for issuance of an Access Card.

The words "hereof," "herein," "hereto," "hereby," “hereinafter” and "hereunder" and variations thereof refer to the entire Amenity Policies and Rates.

All words, terms and defined terms herein importing the singular number shall, where the context requires, import the plural number and vice versa.

AMENITIES ACCESS AND USAGE

(1) **General**. Only Patrons have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies and execution of waivers and hold harmless agreements, if any.

(2) **Use at your Own Risk**. ***All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any incidents, accidents, personal injury or death, or damage to or loss of property arising from the use of the Amenities or from the acts, omissions or negligence of other persons using the Amenities.***

(3) **Resident Access and Usage**. Residents are permitted to access and use the Amenities in accordance with the policies and rules set forth herein, and are not responsible for paying the Annual Non-Resident User Fee set forth herein. In order to fund the operation, maintenance and preservation of the facilities, projects and services of the District, the District levies maintenance special assessments payable by property owners within the District, in accordance with the District's annual budget and assessment resolutions adopted each fiscal year, and may additionally levy debt service assessments payable by property owners to repay debt used to finance public improvements. Residents shall not be entitled to a refund of any maintenance special assessments or debt service special assessments due to closure of the Amenities or suspension of that Resident's access privileges. Residents must complete the "Amenity Access Registration Form" prior to access or use of the Amenities, attached hereto as **Exhibit B**, and each Household shall receive an Access Card.

(4) **Non-Resident Patron Access and Usage.** A Non-Resident Patron must pay the Annual Non-Resident User Fee to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual Non-Resident User Fee shall be paid in full on the anniversary date of application. Annual Non-Resident User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual Non-Resident User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.

(5) **Guest Access and Usage.** Each Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron must always accompany its Guests during its Guests' use of the Amenities and are responsible for all actions, omissions and negligence of such Guests, including Guests' adherence to the Amenity Policies. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron's access and usage privileges. ***Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household's access and usage privileges.***

(6) **Renter's Privileges.** Residents who rent or lease residential units in the District shall have the right to designate the Renter of a residential unit as the beneficial users of the Resident's privileges to use the Amenities, subject to requirements stated herein.

Resident shall provide a written notice to the District Manager designating and identifying the Renter who shall hold the beneficial usage rights, submitting with such notice the Renter's proof of residency (i.e., a copy of the lease agreement). Upon notice, Resident shall be required to pay any applicable fee before his or her Renter receives an Access Card. Renter's Access Card shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

Renter who is designated by a Resident as the beneficial user of the Resident's rights to use the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident, subject to all

Amenity Policies. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities. In other words, Renter's and Resident's cannot simultaneously hold Amenity privileges associated with that residential unit. Residents may retain their Amenities rights in lieu of granting them to their Renters.

Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedures established by the District. Residents are responsible for the deportment of their respective Renter, including the Renter's adherence to the Amenity Policies.

(7) **Access Cards.** One complimentary Access Card will be issued to each Household at the time they are closing upon property within the District, or upon approval of Non-Resident Patron application and payment of applicable Annual User Fee, or upon verification and approval of Renter designation. Proof of property ownership may be required annually. All Patrons must use their Access Card for entrance to the Amenities.

All Patrons must use the Access Card issued to their Household for entrance to the Amenity Facilities. Each Household will be authorized one (1) initial Access Card free of charge. One (1) additional Access Card may be purchased at the Amenity Rates in effect, for a maximum of two (2) Access Cards per Household in service at a time. Replacement Access Cards may be purchased in accordance with the Amenity Rates then in effect.

Patrons must scan their Access Cards in the Card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities, and under no circumstances shall a Patron intentionally leave doors, gates, or other entrance barriers open to allow entry by non-Patrons.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen Cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen Cards.

GENERAL AMENITY POLICIES

(1) **Hours of Operation.** All hours of operation of the Amenities will be established and published by the District on its website and/or posted at the applicable Amenity facility. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes as circumstances may arise. Any programs or activities of the District may have priority over other users of the Amenities. Unless otherwise posted on the website or at the applicable Amenity facility, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website and/or as posted at the applicable Amenity facility. No Patron is allowed in the service areas of the Amenities.

(2) **General Usage Guidelines.** The following guidelines supplement specific provisions of the Amenity Policies and are generally applicable and shall govern the access and use of the Amenities:

(a) **Registration and Access Cards.** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Access Card in their possession and available for inspection upon District Staff's request. Access Cards are only to be used by the Patron to whom they are issued. In the case of Guests, Guests must be accompanied by a Patron possessing a valid Access Card at all times.

(b) **Attire.** With the exception of the pool and wet areas where bathing suits are permitted, Patrons must be properly attired with shirts and shoes to use the Amenities for each facility's intended use. Bathing suits and wet feet are not allowed indoors with the exception of the bathrooms appurtenant to the pool area.

(c) **Food and Drink.** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.

(d) **Parking and Vehicles.** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, pond banks, roadsides, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District Staff. Off-road bikes/vehicles (including ATVs) and motorized scooters are prohibited on all property owned, maintained and operated by the District or at any of the Amenities within District unless they are owned by the District.

(e) **Fireworks/Flames.** Fireworks and open flames of any kind are not permitted anywhere on District-owned property or adjacent areas.

(f) **Skateboards, Etc.** Bicycles, skateboards or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, open fields, dog park, trails, playground area and sidewalks surrounding these areas.

(g) **Grills.** Personal barbeque grills are not permitted at the Amenities or on any other District-owned property.

(h) **Firearms.** Firearms are not permitted in any of the Amenities or on any District property in each case to the extent such prohibitions are permitted under Florida law. Among other prohibitions, no firearms may be carried to any meeting of the District's Board of Supervisors.

(i) **Equipment.** All District equipment, furniture and other tangible property must be returned in good condition after use. Patrons are encouraged to notify District Staff if such items need repair, maintenance or cleaning.

(j) **Littering.** Patrons are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.

(k) **Bounce Houses and Other Structures.** The installation and use of bounce houses and similar apparatus is prohibited on District property. No exceptions will be made.

(l) **Excessive Noise.** Excessive noise that will disturb other Patrons is not permitted, including but not limited to use of cellular phones and speakers of any kind that amplify sound.

(m) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.

(n) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.

(o) **Compliance with Laws and District Rules and Policies.** All Patrons shall abide by and comply with all applicable federal, state and local laws, rules, regulations, ordinances and policies, as well as all District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same. Failure to abide by any of the foregoing may be a basis for suspension or termination of the Patron's privileges to use or access the Amenities.

(p) **Courtesy.** Patrons and all users shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District Staff or District contractors may result in suspension or termination of Amenity access and usage privileges. If District Staff requests that a Patron leave the Amenity Facilities due to failure to comply with these rules and policies, or due to a threat to the health, safety, or welfare, failure to comply may result in immediate suspension or termination of Amenity access and usage privileges.

(q) **Profanity/Obscenity.** Loud, profane, abusive, or obscene language or behavior is prohibited.

(r) **Emergencies.** In the event of an injury or other emergency, please contact 911 and alert District Staff immediately.

(s) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card and who thereby causes a security alert will be responsible for the full amount of any fee charged to the District in connection with such security alert and related response efforts.

(t) **Outside Vendors/Commercial Activity.** Outside vendors and commercial activity are prohibited on District property unless they are invited by the District as part of a District event or program or as authorized by the District in connection with a rental of the Amenity Facilities.

(u) **Organized Activities.** Any organized activities taking place at the Amenity Center must first be approved by the District. This includes, but is not limited to, fitness instruction, special events, etc.

SMOKING, DRUGS AND ALCOHOL

Smoking, including using any paraphernalia designed to consume tobacco or other substances such as vaping and electric and non-electronic devices, is prohibited anywhere inside the Amenity Facilities, including any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. Any violation of this policy shall be reported to District Staff.

Possession, use and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

SERVICE ANIMAL POLICY

Dogs or other pets (with the exception of "Service Animals" as defined by Florida law, trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, Amenity buildings (offices, social halls and fitness center), pools, various sport courts and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal's work or tasks or the individual's disability prevents doing so. The District may remove the Service Animal only under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal's behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual's disability to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

SWIMMING POOL POLICIES

(1) **Operating Hours.** Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.

(2) **Swim at Your Own Risk.** No Lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.

(3) **Supervision of Minors.** Minors fourteen (14) years of age or under must be accompanied by, and supervised by, an adult at least eighteen (18) years of age at all times for usage of the pool. All children five (5) years of age or younger, as well as all children who are unable to swim by themselves, must be supervised by a responsible individual eighteen (18) years of age or older, always within arm's length when on the pool deck or in the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by an adult who is in the water and within arm's length of the child.

(4) **Aquatic Toys and Recreational Equipment.** No flotation devices are allowed in the pool except for water wings and swim rings used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.

(5) **Prevention of Disease.** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.

(6) **Attire.** Appropriate swimming attire (swimsuits) must be worn at all times. No thongs or Brazilian bikinis are allowed. Wearing prohibited attire will result in immediate expulsion from the pool area.

(7) **Horseplay.** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.

(8) **Diving.** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps, cannonball splashing or other dangerous actions are prohibited.

(9) **Weather.** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning.

(10) **Pool Furniture; Reservation of Tables or Chairs.** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them except temporarily to allow the Patron using them to enter the pool or use the restroom facilities.

(11) **Entrances.** Pool entrances must be kept clear at all times.

(12) **Pollution.** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.

(13) **Swim Diapers.** Children under the age of three (3) years, and anyone who is not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of at least twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.

(14) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

(15) **Pool Closure.** In addition to Polk County and the State of Florida health code standards for pools and pool facilities, and as noted above, the pool may be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
- For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
- Operational and mechanical treatments or difficulties affecting pool water quality.
- For a reasonable period following any mishap that resulted in contamination of pool water.
- Any other reason deemed to be in the best interests of the District as determined by District staff.

(16) **Containers.** No glass, breakable items, or alcoholic beverages are permitted in the pool area. No food or chewing gum is allowed in the pool.

(17) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect at all times.

(18) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

DOG PARK POLICIES

The Dog Park is restricted to use only by Patrons of the District and their Guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.

(1) Dogs must be on leashes at all times, except within the Dog Park area.

(2) Dogs inside the Dog park must be under voice control by their handler at all times. If voice control is not possible, do not enter the Dog Park.

(3) Dog handler must have the leash with them at all times.

(4) Dogs may not be left unattended and must be within unobstructed sight of the dog handler.

(5) Dogs must be vaccinated and wear a visible rabies and license tag at all times.

(6) Limit of 3 dogs per ADULT dog handler.

(7) Puppies under four months of age should not enter the Dog Park.

(8) Children under the age of twelve (12) are not permitted within the Dog Park area.

(9) Dog handlers are responsible for the behavior of their animals.

(10) Aggressive dogs are not allowed in the Dog Park. Any dogs showing signs of aggression should be removed from the Dog Park immediately.

(11) Female dogs in heat are not permitted in the Dog Park.

(12) Human or dog food inside the Dog Park is prohibited.

(13) Dog handlers must clean up any dog droppings made by their pets.

(14) Dog handlers must fill in any holes made by their pets.

(15) Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.

(16) Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.

(17) The Dog Park is a designated “No Smoking” area.

USE OF THE DOG PARK IS AT PATRON’S OWN RISK

Use of the Dog Park is voluntary and evidences your waiver of any claims against the District resulting from activities occurring at the Dog Park. The District is not responsible for any injury or harm caused by use of the Dog Park.

PLAYGROUND POLICIES

(1) **Use at Own Risk.** Patrons may use the playgrounds and parks at their own risk and must comply with all posted signage.

(2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.

(3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children fourteen (14) years of age or under. Children must always remain within the line of sight of the supervising adult. All children are expected to play cooperatively with other children.

(4) **Shoes.** Proper footwear is required and no loose clothing, especially with strings, should be worn.

(5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.

(6) **Food & Drink.** No food, drinks or gum are permitted on the playground, other than such water in non-breakable containers as may be necessary for reasonable hydration, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.

(7) **Glass.** No glass containers or objects are permitted. Patrons should notify District Staff if broken glass is observed at the playground or parks.

LAKES AND PONDS POLICIES

Lakes and Ponds (used interchangeably and reference to one shall implicate the other) within the District primarily function as retention ponds to facilitate the District's system for treatment and attenuation of stormwater run-off and overflow. As a result, contaminants may be present in the water. These policies are intended to limit contact with such contaminants and ensure the continued operations of the Ponds while allowing limited recreational use of the same.

(1) Users of District Lakes shall not engage in any conduct or omission that violates any ordinance, resolution, law, permit requirement or regulation of any governmental entity relating to the District Lakes.

(2) Wading and swimming in District Lakes are prohibited.

(3) Patrons may fish from District Lakes. However, the District has a "catch and release" policy for all fish caught in these waters.

(4) Pets are not allowed in the District Lakes.

(5) Owners of property lying contiguous to the District Lakes shall take such actions as may be necessary to remove underbrush, weeds or unsightly growth from the Owner's property that detract from the overall beauty, setting and safety of the property.

(6) No docks or other structures, whether permanent or temporary, shall be constructed and placed in or around the District Lakes or other District stormwater management facilities.

(7) No pipes, pumps or other devices used for irrigation or the withdrawal of water shall be placed in or around the District Lakes, except by the District.

(8) No foreign materials may be disposed of in the District Lakes, including, but not limited to: tree branches, paint, cement, oils, soap suds, building materials, chemicals, fertilizers, or any other material that is not naturally occurring or which may be detrimental to the Lake environment.

(9) Easements through residential backyards along the community's stormwater management system are for maintenance purposes only and are not general grants for access for fishing or any other recreational purpose. Access to residents' backyards via these maintenance easements is prohibited. Unless individual property owners explicitly grant permission for others to access their backyards, entering their private property can be considered trespassing. Please be considerate of the privacy rights of other residents.

(10) Beware of wildlife - water moccasins and other snakes, alligators, snapping turtles, birds and other wildlife which may pose a threat to your safety are commonly found in stormwater management facilities in Florida. Wildlife may neither be removed from nor released into the District Lakes; notwithstanding the foregoing, nuisance alligators posing a threat to the health, safety and welfare may be removed by a properly permitted and licensed nuisance alligator trapper, in accordance with all applicable state and local laws, rules, ordinances and policies including but not limited to rules promulgated by the Florida Fish and Wildlife Conservation Commission ("FWC"). Anyone concerned about an alligator is encouraged to call FWC's toll-free Nuisance Alligator Hotline at 866-FWC-GATOR (866-392-4286).

(11) Any hazardous condition concerning the District Lakes must immediately be reported to the District Manager and the proper authorities.

SUSPENSION AND TERMINATION OF PRIVILEGES

(1) **General Policy.** All persons using the Amenities and entering District property shall comply with the Amenity Policies established for the safe operations and maintenance of the District's Amenities. In order to protect the rights and privileges of rule-abiding Patrons, inappropriate behavior by Patrons will not be tolerated.

(2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager and District Counsel shall have the right to restrict, suspend or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:

- Submits false information on any application for use of the Amenities;
- Permits the unauthorized use of an Access Card;
- Exhibits unsatisfactory behavior, deportment or appearance;
- Fails to pay amounts owed to the District in a proper and timely manner;
- Fails to abide by any District rules or policies (e.g., Amenity Policies);
- Treats the District's supervisors, staff, general/amenity management, contractors or other representatives, or other Patrons, in an unreasonable or abusive manner;
- Damages or destroys District property; or
- Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors or other representatives, or other residents or guests.

(3) **Authority of District Staff.** District Staff or their designee, may immediately remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.

(4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Paragraph (3) above, the following process shall govern suspension and termination of privileges:

(a) Offenses:

i. First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.

ii. Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.

iii. Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.

(b) Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record until February 1 of the following year, at which time the first offense will expire and the second

offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses

(c) Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender's privileges, which suspension or termination may include members of the offender's Household and may, upon the first offense, equal or exceed one year. In situations that pose a long-term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.

(d) Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final and binding.

(5) **Legal Action; Criminal Prosecution.** If any person is found to have committed any of the infractions noted in Paragraph 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

USE AT OWN RISK; INDEMNIFICATION

Any Patron or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and said Patron or other person and any of his or her Guests and any members of his or her Household shall indemnify, defend, release, hold harmless and forever discharge the District and its present, former and future supervisors, staff, officers, employees, representatives, agents and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorneys' fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court and appellate proceedings), and harm of any kind or nature arising out of or in connection with his or her participation in the Activities, regardless of determination of who may be wholly or partially at fault.

Should any Patron or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron or other person shall be liable to the District for all attorneys' fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.

The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.

For purposes of this section, the term "Activities" shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.

SOVEREIGN IMMUNITY

Nothing herein shall constitute or be construed as a waiver of the District's sovereign immunity, or limitations on liability contained in Section 768.28, F.S., or other statutes or law.

SEVERABILITY

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

AMENDMENTS AND WAIVERS

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

The above Amenity Policies and Rates were adopted on July 17, 2024, by the Board of Supervisors for the Scenic Terrace South Community Development District and by the Board of Supervisors for the Scenic Terrace North Community Development District , at a duly noticed public hearing and meeting.

_____	_____
Secretary/Assistant Secretary	**Chairperson, Board of Supervisors**

Exhibit A: Amenity Rates
Exhibit B: Amenity Access Registration Form

EXHIBIT A
AMENITY RATES

TYPE	RATE
Annual Non-Resident User Fee	$2,500.00 - $4,000.00
Additional/Replacement Access Card	$30.00 - $50.00
Administrative Fee for Rule Violation	Up to $500.00
Administrative Fee for Return Check/Insufficient Funds	$50.00
Meeting Room Rental Fee	Deposit of $500.00 - $1,000.00

EXHIBIT B
AMENITIES ACCESS REGISTRATION FORM

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT
SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
AMENITIES ACCESS REGISTRATION FORM

NAME: _____

ADDRESS: _____

HOME TELEPHONE: _____ CELL PHONE: _____

EMAIL ADDRESS: _____

ADDITIONAL RESIDENT 1: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 2: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 3: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 4: _____ DOB IF UNDER 18 _____

ADDITIONAL RESIDENT 5: _____ DOB IF UNDER 18 _____

ACCEPTANCE:

I acknowledge receipt of the Access Card (s) for the above listed residents and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the Scenic Terrace South Community Development District and the Scenic Terrace North Community Development District (together, the "District") for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my or my family members' Access Card (s). It is understood that Access Card s are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations, and any necessary replacement will be at an applicable Replacement Access Card fee. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its supervisors, agents, officers, professional staff and employees from any and all liability for any injuries that might occur, whether such occurrence happens wholly or in part by me or my family members' or guests' fault, in conjunction with the use of any of the District's Amenity Facilities (as defined in the District's Amenity Policies & Rates), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

_____ _____
Signature of Patron (Parent or Legal Guardian if Minor) Date

AFFIDAVIT OF RESIDENCY: ***(REQUIRED IF LEGAL FORM OF PROOF OF RESIDENCY NOT PROVIDED)***

I hereby state that the address listed above is the bona fide residence for all residents listed in this Amenities Access Registration Form and that such address is located within the District. I acknowledge that a false statement in this affidavit may subject me to penalties for making a false statement pursuant to Section 837.06, *Florida Statutes*. I declare that I have read the foregoing and the facts alleged are true and correct to the best of my knowledge and belief.

_____
Signature of Patron
State of Florida
County of _____

The foregoing was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 20__, by _____ who is [ ] personally known to me or [ ] produced _____ as identification.

(NOTARY SEAL)
Official Notary Public Signature _____

RECEIPT OF DISTRICT'S AMENITY POLICIES AND RATES:

I acknowledge that I have been provided a copy of and understand the terms in the **Amenity Policies and Rates** of the District.

_____ _____
Signature of Patron Date
(Parent or Legal Guardian if minor)

GUEST POLICY:

Please refer to the **Amenity Policies and Rates** for the most current policies regarding guests.

PLEASE RETURN THIS FORM TO:
Scenic Terrace South Community Development District
Scenic Terrace North Community Development District
Attn: Amenity Access Team
219 East Livingston Street
Orlando, Florida 32801
Answering Service: (689) 500-4540
Email: amenityaccess@gmscfl.com

OFFICE USE ONLY:

_____ _____ _____
Date Received Date Entered in System Staff Member Signature

PRIMARY RESIDENT: Access Card #

ADDITIONAL INFORMATION:

Phase ___ – _____ Phase ____ – ____ Phase ____ – _____

New Construction: _____ Re-Sale: _____ Prior Owner: _____

Rental: _____ Landlord/Owner: _____
Lease Term: _____ Tenant/Renter: _____

SECTION V

RESOLUTION 2024-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2024/2025; AND PROVIDING FOR 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*, being situated within Polk County, Florida; and

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District's regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt the Fiscal Year 2024/2025 annual meeting schedule attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2024/2025 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 17th day of July 2024.

ATTEST:

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT

Secretary / Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2024/2025 Annual Meeting Schedule

Exhibit A: Fiscal Year 2024/2025 Annual Meeting Schedule

BOARD OF SUPERVISORS MEETING DATES
SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2024/2025

The Board of Supervisors of the Scenic Terrace North Community Development District will hold their regular meetings for Fiscal Year 2024/2025 at the Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida 33880, on the 3rd Wednesday of every month at 1:15 PM unless otherwise indicated as follows:

October 16, 2024
November 20, 2024
December 18, 2024
January 15, 2025
February 19, 2025
March 19, 2025
April 16, 2025
May 21, 2025
June 18, 2025
July 16, 2025
August 20, 2025
September 17, 2025

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings may be continued to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for these meetings may be obtained from Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801 or by calling (407) 841-5524.

There may be occasions when one or more Supervisors or staff will participate by telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least 48 hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Office.

A person who decides to appeal any decision made at the meeting with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager

SECTION VI

Memorandum

To: Board of Supervisors

From: District Management

Date: July 17, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A:

Goals, Objectives and Annual Reporting Form

Scenic Terrace North Community Development District
Performance Measures/Standards &
Annual Reporting Form

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____ Date:_____
Print Name:_____
Scenic Terrace North Community Development District

District Manager:_____ Date:_____
Print Name:_____
Scenic Terrace North Community Development District

SECTION VII

SCENIC TERRACE NORTH
COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Scenic Terrace North Community Development District
City of Haines City, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Scenic Terrace North Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 17, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Scenic Terrace North Community Development District, City of Haines City, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of ($461,859).

- The change in the District's total net position in comparison with the prior fiscal year was $(476,513), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2023, the District's governmental funds reported combined ending fund balances of $9,936,583, an increase of $9,921,929 in comparison with the prior fiscal year. The total fund balance is restricted for debt service and capital projects, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION
SEPTEMBER 30,

	2023	2022
Current and other assets	$10,989,723	$ 26,684
Capital assets, net of depreciation	2,553,349	-
Total assets	13,543,072	26,684
Current liabilities	1,069,263	12,030
Long-term liabilities	12,935,668	-
Total liabilities	14,004,931	12,030
Net position		
Net investment in capital assets	(1,889,710)	-
Restricted	1,411,622	-
Unrestricted	16,229	14,654
Total net position	$ (461,859)	$ 14,654

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations exceeded ongoing program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30,

	2023	2022
Revenues:		
Program revenues		
Operating grants and contributions	$ 91,131	$ 79,455
Total revenues	91,131	79,455
Expenses:		
General government	89,556	75,819
Interest	16,123	-
Bond issue costs	461,965	-
Total expenses	567,644	75,819
Change in net position	(476,513)	3,636
Net position - beginning	14,654	11,018
Net position - ending	$ (461,859)	$ 14,654

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023, was $567,644. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised of Developer contributions. The increase in current fiscal year expenses is primarily the result of bond issuance costs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had $2,553,349 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had $13,000,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND OTHER EVENTS

The District anticipates an increase in general operations as the District is built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Scenic Terrace North Community Development District's Finance Department at 219 East Livingston Street, Orlando, FL 32801.

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

	Governmental Activities
ASSETS	
Cash	$ 5,196
Due from Developer	29,077
Restricted assets:	
Investments	10,955,450
Capital assets:	
Nondepreciable	2,553,349
Total assets	13,543,072
LIABILITIES	
Accounts payable	18,044
Contracts payable	1,035,096
Accrued interest payable	16,123
Non-current liabilities:	
Due in more than one year	12,935,668
Total liabilities	14,004,931
NET POSITION	
Net investment in capital assets	(1,889,710)
Restricted for debt service	1,411,622
Unrestricted	16,229
Total net position	$ (461,859)

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Functions/Programs	Expenses	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Primary government:			
Governmental activities:			
General government	$ 89,556	$ 91,131	$ 1,575
Interest on long-term debt	16,123	-	(16,123)
Bond issue costs	461,965	-	(461,965)
Total governmental activities	567,644	91,131	(476,513)
Change in net position			(476,513)
Net position - beginning			14,654
Net position - ending			$ (461,859)

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	$ 5,196	$ -	$ -	$ 5,196
Investments	-	1,427,745	9,527,705	10,955,450
Due from Developer	29,077	-	-	29,077
Total assets	$ 34,273	$ 1,427,745	$ 9,527,705	$ 10,989,723
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 18,044	$ -	$ -	$ 18,044
Contracts payable	-	-	1,035,096	1,035,096
Total liabilities	18,044	-	1,035,096	1,053,140
Fund balances:				
Restricted for:				
Debt service	-	1,427,745	-	1,427,745
Capital projects	-	-	8,492,609	8,492,609
Unassigned	16,229	-	-	16,229
Total fund balances	16,229	1,427,745	8,492,609	9,936,583
Total liabilities and fund balances	$ 34,273	$ 1,427,745	$ 9,527,705	$ 10,989,723

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023

Fund balance - governmental funds		$ 9,936,583
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.		
Cost of capital assets	2,553,349	
Accumulated depreciation	-	2,553,349
Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund financial statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.		
Accrued interest payable	(16,123)	
Bonds payable	(12,935,668)	(12,951,791)
Net position of governmental activities		$ (461,859)

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Developer contributions	$ 91,131	$ -	$ -	$ 91,131
Total revenues	91,131	-	-	91,131
EXPENDITURES				
Current:				
General government	89,556	-	-	89,556
Capital outlay	-	-	2,553,349	2,553,349
Cost of issuance	-	-	461,965	461,965
Total expenditures	89,556	-	3,015,314	3,104,870
Excess (deficiency) of revenues over (under) expenditures	1,575	-	(3,015,314)	(3,013,739)
OTHER FINANCING SOURCES (USES)				
Bond issuance	-	1,427,745	11,572,255	13,000,000
Bond discount	-	-	(64,332)	(64,332)
Total other financing sources (uses)	-	1,427,745	11,507,923	12,935,668
Net change in fund balances	1,575	1,427,745	8,492,609	9,921,929
Fund balances - beginning	14,654	-	-	14,654
Fund balances - ending	$ 16,229	$ 1,427,745	$ 8,492,609	$ 9,936,583

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

Net change in fund balances - total governmental funds	$ 9,921,929
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however in the statement of activities, the cost of those assets are eliminated and capitalized as capital assets.	2,553,349
Governmental funds report the effect of Bond premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	64,332
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(13,000,000)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities, but not in the governmental fund financial statements.	(16,123)
Change in net position of governmental activities	$ (476,513)

See notes to the financial statements

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

The Scenic Terrace North Community Development District ("District") was created on August 19, 2021 by Ordinance 21-1741 of the City of Haines City, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue Bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2023, all of the Board members are affiliated with Atlanticblue Capital, LLC (“Developer”).

The Board has the final responsibility for:
1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board (“GASB”) Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements
The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. (Operating-type special assessments for maintenance and debt service are treated as charges for services.); and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the Bond documents.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets
These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments
The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Inter-local Cooperation Act;
b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
c) Interest bearing time deposits or savings accounts in qualified public depositories;
d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items
Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets
Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue
Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations
In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources
In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position
In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)
Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
b) Public hearings are conducted to obtain comments.
c) Prior to October 1, the budget is legally adopted by the District Board.
d) All budget changes must be approved by the District Board.
e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits
The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments
The District's investments were held as follows at September 30, 2023:

	Maturities	Amortized cost	Credit Risk
First American Treasury Obligations Fund Class Y	Weighted average maturity: 24 days	$ 10,955,450	S&P AAAm
Total investments		$ 10,955,450	

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2023 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental activities				
Capital assets, not being depreciated				
Construction in progress	$ -	$ 2,553,349	$ -	$ 2,553,349
Total capital assets, not being depreciated	-	2,553,349	-	2,553,349
Governmental activities capital assets, net	$ -	$ 2,553,349	$ -	$ 2,553,349

The infrastructure intended to serve the District has been estimated at a total cost of approximately $22,125,000. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities.

NOTE 6 – LONG-TERM LIABILITIES

Series 2023

On September 14, 2023, the District issued $13,000,000 of Special Assessment Bonds, Series 2023, consisting of term Bonds with due dates from May 1, 2023, to May 1, 2054, and fixed interest rates from 5.125% to 6.125%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2025, through May 1, 2054.

The Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023, were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
Bonds Payable					
Series 2023	$ -	$ 13,000,000	$ -	$ 13,000,000	$ -
Less original issue discount	-	64,332	-	64,332	-
Total	$ -	$ 12,935,668	$ -	$ 12,935,668	$ -

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

	Governmental Activities		
Year ending September 30:	Principal	Interest	Total
2024	$ -	$ 487,994	$ 487,994
2025	170,000	773,913	943,913
2026	175,000	765,201	940,201
2027	185,000	756,231	941,231
2028	195,000	746,750	941,750
2029-2033	1,155,000	3,567,281	4,722,281
2034-2038	1,545,000	3,188,994	4,733,994
2039-2043	2,075,000	2,677,281	4,752,281
2044-2048	2,795,000	1,975,006	4,770,006
2049-2053	3,795,000	1,004,500	4,799,500
2054	910,000	55,738	965,738
Total	$ 13,000,000	$ 15,998,889	$ 28,998,889

NOTE 7 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. For the current fiscal year, Developer contributions in the general fund were $91,131 which includes a receivable of $29,077.

NOTE 8 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

NOTE 9 – MANAGEMENT AGREEMENTS

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 10 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

NOTE 11 – INTERLOCAL AGREEMENT

The District has entered into a cost sharing agreement with Scenic Terrace South Community Development District in which it was agreed that both Districts would share in the costs and acquisition of certain amenity improvements for the benefit of both Districts.

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023

	Budgeted Amounts Original & Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer contributions	$ 258,666	$ 91,131	$ (167,535)
Total revenues	258,666	91,131	(167,535)
EXPENDITURES			
Current:			
General government	133,666	89,556	44,110
Maintenance and operations	125,000	-	125,000
Total expenditures	258,666	89,556	169,110
Excess (deficiency) of revenues over (under) expenditures	$ -	1,575	$ 1,575
Fund balances - beginning		14,654	
Fund balances - ending		$ 16,229	

See notes to required supplementary information

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

SCENIC TERRACE NORTH COMMUNITY DEVELOPMENT DISTRICT
CITY OF HAINES CITY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FLORIDA STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED

Element	Comments
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to w hom nonemployee compensation w as paid in the last month of the District's fiscal year being reported.	0
Employee compensation	$2,166,937
Independent contractor compensation	$0
Construction projects to begin on or after October 1; (>$65K)	0
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes	N/A
Non ad valorem special assessments;	N/A
Outstanding Bonds:	See Note 6 for details

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Supervisors
Scenic Terrace North Community Development District
City of Haines City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the major fund of Scenic Terrace North Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 17, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

June 17, 2024

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors
Scenic Terrace North Community Development District
City of Haines City, Florida

We have examined Scenic Terrace North Community Development District, City of Haines City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Scenic Terrace North Community Development District, City of Haines City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

June 17, 2024

Grau & Associates
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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Scenic Terrace North Community Development District
City of Haines City, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Scenic Terrace North Community Development District, City of Haines City, Florida ("District") as of and for the fiscal year ended September 30, 2023, and have issued our report thereon dated June 17, 2024.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in G*overnment Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards;* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 17, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

I. Current year findings and recommendations.
II. Status of prior year findings and recommendations.
III. Compliance with the Provisions of the Auditor General of the State of Florida.

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Scenic Terrace North Community Development District, City of Haines City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Scenic Terrace North Community Development District, City of Haines City, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 17, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2022.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material, but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2023. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

SECTION VIII

SECTION C

SECTION 1

Scenic Terrace North
Community Development District

Summary of Check Register

March 4, 2024 through July 3, 2024

Fund	Date	Check No.'s		Amount
General Fund				
	3/20/24	144	$	190.00
	4/8/24	145	$	5,300.00
	4/11/24	146	$	1,643,278.25
	4/25/24	147	$	1,580,996.67
	5/23/24	148	$	35,131.76
	5/28/24	149-154	$	13,902.52
	6/3/24	155-157	$	6,809.30
	6/6/24	158	$	3,507.50
	6/17/24	159-160	$	3,810.19
	7/1/24	161-162	$	3,630.46
		Total Amount	**$**	**3,296,556.65**

*** CHECK DATES 03/04/2024 - 07/03/2024 *** SCENIC TERRACE NORTH GENERAL
BANK A GENERAL FUND

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
3/20/24	00004	3/08/24	8957	202402	310	51300-31500				*	190.00		
			GENERAL COUNSEL FEB 24						KILINSKI/VAN WYK, PLLC			190.00	000144
4/08/24	00017	4/01/24	25538	202404	310	51300-32200				*	5,300.00		
			ANNUAL AUDIT FY23						GRAU & ASSOCIATES			5,300.00	000145
4/11/24	00018	2/25/24	PAYAPP#7	202404	300	20700-10200				*	1,643,278.25		
			031 FR#1						TUCKER PAVING, INC.			1,643,278.25	000146
4/25/24	00018	3/25/24	PAYAPP#8	202404	300	20700-10200				*	1,091,587.68		
			031 FR#2										
		3/25/24	RETAINAG	202404	300	20700-10200				*	489,408.99		
			031 FR#2						TUCKER PAVING, INC.			1,580,996.67	000147
5/23/24	00018	4/25/24	PAYAPP#9	202405	300	20700-10200				*	35,131.76		
			031 FR#3						TUCKER PAVING, INC.			35,131.76	000148
5/28/24	00014	4/17/24	CC041720	202404	310	51300-11000				*	200.00		
			BOS MEETING 4/17/24						CHUCK CAVARETTA			200.00	000149
5/28/24	00012	4/17/24	DA041720	202404	310	51300-11000				*	200.00		
			BOS MEETING 4/17/24						DANIEL ARNETTE			200.00	000150
5/28/24	00001	4/01/24	35	202404	310	51300-34000				*	3,062.50		
			MANAGEMENT FEES APR 24										
		4/01/24	35	202404	310	51300-35200				*	100.00		
			WEBSITE ADMIN APR 24										
		4/01/24	35	202404	310	51300-35100				*	150.00		
			INFORMATION TECH APR 24										
		4/01/24	35	202404	310	51300-31300				*	416.67		
			DISSEMINATION SVC APR 24										
		4/01/24	35	202404	310	51300-51000				*	.03		
			OFFICE SUPPLIES APR 24										
		4/01/24	35	202404	310	51300-42000				*	.64		
			POSTAGE APR 24										
		5/01/24	36	202405	310	51300-34000				*	3,062.50		
			MANAGEMENT FEES MAY 24										
		5/01/24	36	202405	310	51300-35200				*	100.00		
			WEBSITE ADMIN MAY 24										

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
		5/01/24	36	202405	310-51300-35100		*	150.00		
			INFORMATION TECH MAY 24							
		5/01/24	36	202405	310-51300-31300		*	416.67		
			DISSEMINAITON SVC MAY 24							
		5/01/24	36	202405	310-51300-51000		*	2.53		
			OFFICE SUPPLIES MAY 24							
		5/01/24	36	202405	310-51300-42000		*	12.04		
			POSTAGE MAY 24							
						GOVERNMENTAL MANAGEMENT SERVICES			7,473.58	000151
5/28/24	00010	4/17/24	PH041720	202404	310-51300-11000		*	200.00		
			BOS MEETING 4/17/24							
						PATRICIA J HUDSON			200.00	000152
5/28/24	00013	4/17/24	RH041720	202404	310-51300-11000		*	200.00		
			BOS MEETING 4/17/24							
						RENNIE HEATH			200.00	000153
5/28/24	00019	4/30/24	022135	202405	300-20700-10200		*	5,628.94		
			031 FR#4							
						ABSOLUTE ENGINEERING, INC.			5,628.94	000154
6/03/24	00015	1/10/24	2386010-	202312	310-51300-31100		*	57.50		
			ENGINEER SVCS DEC 23							
						DEWBERRY ENGINEERS INC			57.50	000155
6/03/24	00001	3/01/24	34	202403	310-51300-34000		*	3,062.50		
			MANAGEMENT FEES MAR 24							
		3/01/24	34	202403	310-51300-35200		*	100.00		
			WEBSITE ADMIN MAR 24							
		3/01/24	34	202403	310-51300-35100		*	150.00		
			INFORMATION TECH MAR 24							
		3/01/24	34	202403	310-51300-31300		*	416.67		
			DISSEMINATION SVCS MAR 24							
						GOVERNMENTAL MANAGEMENT SERVICES			3,729.17	000156
6/03/24	00004	4/08/24	9208	202403	310-51300-31500		*	114.00		
			GENERAL COUSEL MAR 24							
		5/15/24	9478	202404	310-51300-31500		*	2,908.63		
			GENERAL COUNSEL APRIL 24							
						KILINSKI/VAN WYK, PLLC			3,022.63	000157
6/06/24	00015	1/10/24	2386010-	202405	300-20700-10200		*	3,507.50		
			031 FR#5							
						DEWBERRY ENGINEERS INC			3,507.50	000158

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
6/17/24	00015	3/29/24	22402798	202402	310	51300-31100				*	57.50		
			ENGINEER SVCS FEB 24										
									DEWBERRY ENGINEERS INC			57.50	000159
6/17/24	00001	6/01/24	37	202406	310	51300-34000				*	3,062.50		
			MANAGEMENT FEES JUNE 24										
		6/01/24	37	202406	310	51300-35200				*	100.00		
			WEBSITE ADMIN JUNE 24										
		6/01/24	37	202406	310	51300-35100				*	150.00		
			INFORMATION TECH JUNE 24										
		6/01/24	37	202406	310	51300-31300				*	416.67		
			DISSEMINATION SVC JUNE 24										
		6/01/24	37	202406	310	51300-51000				*	.03		
			OFFICE SUPPLIES JUNE 24										
		6/01/24	37	202406	310	51300-42000				*	23.49		
			POSTAGE JUNE 24										
									GOVERNMENTAL MANAGEMENT SERVICES			3,752.69	000160
7/01/24	00015	3/29/24	22402835	202406	300	20700-10200				*	1,830.00		
			031 FR#6										
		4/26/24	22405283	202406	300	20700-10200				*	1,450.00		
			031 FR#6										
									DEWBERRY ENGINEERS INC			3,280.00	000161
7/01/24	00001	5/31/24	39	202405	320	53800-49000				*	350.46		
			GENERAL MAINT MAY 24										
									GOVERNMENTAL MANAGEMENT SERVICES			350.46	000162

TOTAL FOR BANK A	3,296,556.65
TOTAL FOR REGISTER	3,296,556.65

SECTION 2

Scenic Terrace North

Community Development District

Unaudited Financial Reporting

May 31, 2024

Table of Contents

1 Balance Sheet

2 General Fund

3 Debt Service Fund Series 2023

4 Capital Projects Fund Series 2023

5 Month to Month

6 Long Term Debt Schedule

Scenic Terrace North

Community Development District

Combined Balance Sheet

May 31, 2024

	General Fund	*Debt Service Fund*	*Capital Projects Fund*	*Totals Governmental Funds*
Assets:				
Cash:				
Operating Account	$ 25,970	$ -	$ -	$ 25,970
Investments:				
Series 2022				
Reserve	$ -	$ 939,750	$ -	$ 939,750
Revenue	$ -	$ 45,019	$ -	$ 45,019
Interest	$ -	$ 4,010	$ -	$ 4,010
Construction	$ -	$ -	$ 1,224	$ 1,224
Total Assets	**$ 25,970**	**$ 988,779**	**$ 1,224**	**$ 1,015,973**
Liabilities:				
Accounts Payable	$ 10,725	$ -	$ -	$ 10,725
Total Liabilites	**$ 10,725**	**$ -**	**$ -**	**$ 10,725**
Fund Balance:				
Restricted for:				
Debt Service	$ -	$ 988,779	$ -	$ 988,779
Capital Projects	$ -	$ -	$ 1,224	$ 1,224
Unassigned	$ 15,245	$ -	$ -	$ 15,245
Total Fund Balances	**$ 15,245**	**$ 988,779**	**$ 1,224**	**$ 1,005,249**
Total Liabilities & Fund Balance	$ 25,970	$ 988,779	$ 1,224	$ 1,015,973

Scenic Terrace North

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues:				
Developer Contributions	$ 233,954	$ 50,000	$ 50,000	$ -
Total Revenues	**$ 233,954**	**$ 50,000**	**$ 50,000**	**$ -**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 8,000	$ 1,600	$ 6,400
Engineering	$ 15,000	$ 10,000	$ 115	$ 9,885
Attorney	$ 25,000	$ 16,667	$ 6,669	$ 9,998
Annual Audit	$ 4,000	$ 5,300	$ 5,300	$ -
Assessment Administration	$ 5,000	$ -	$ -	$ -
Arbitrage	$ 450	$ -	$ -	$ -
Dissemination	$ 5,000	$ 3,333	$ 3,333	$ -
Trustee Fees	$ 4,041	$ -	$ -	$ -
Management Fees	$ 36,750	$ 24,500	$ 24,500	$ -
Information Technology	$ 1,800	$ 1,200	$ 1,200	$ -
Website Maintenance	$ 1,200	$ 800	$ 800	$ -
Postage & Delivery	$ 1,000	$ 667	$ 30	$ 637
Insurance	$ 5,913	$ 5,913	$ 5,590	$ 323
Printing & Binding	$ 1,000	$ 667	$ -	$ 667
Legal Advertising	$ 10,000	$ 6,667	$ 996	$ 5,670
Other Current Charges	$ 5,000	$ 3,333	$ 314	$ 3,020
Office Supplies	$ 625	$ 417	$ 11	$ 406
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative:	$ 133,954	$ 87,638	$ 50,633	$ 37,005
Operations & Maintenance				
Playground Lease	$ 25,000	$ 16,667	$ -	$ 16,667
Field Contingency	$ 75,000	$ 50,000	$ 350	$ 49,650
Total Operations & Maintenance:	$ 100,000	$ 66,667	$ 350	$ 66,316
Total Expenditures	**$ 233,954**	**$ 154,305**	**$ 50,984**	**$ 103,321**
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (984)	
Fund Balance - Beginning	$ -		$ 16,229	
Fund Balance - Ending	$ -		$ 15,245	

Scenic Terrace North

Community Development District

Debt Service Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues:				
Interest	$ -	$ -	$ 45,019	$ 45,019
Total Revenues	**$ -**	**$ -**	**$ 45,019**	**$ 45,019**
Expenditures:				
Series 2023				
Interest - 5/1	$ -	$ -	$ 487,995	$ (487,995)
Total Expenditures	$ -	$ -	$ 487,995	$ (487,995)
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (442,976)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ 4,010	$ 4,010
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ 4,010**	**$ 4,010**
Net Change in Fund Balance	**$ -**		**$ (438,966)**	
Fund Balance - Beginning	$ -		$ 1,427,745	
Fund Balance - Ending	$ -		$ 988,779	

Scenic Terrace North

Community Development District

Capital Projects Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2024

	Adopted Budget	Prorated Budget Thru 05/31/24	Actual Thru 05/31/24	Variance
Revenues:				
Developer Contributions	$ -	$ -	$ 3,268,543	$ 3,268,543
Interest	$ -	$ -	$ 154,087	$ 154,087
Total Revenues	**$ -**	**$ -**	**$ 3,422,631**	**$ 3,422,631**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ 11,908,506	$ (11,908,506)
Capital Outlay - Cost of Issuance	$ -	$ -	$ 1,500	$ (1,500)
Total Expenditures	$ -	$ -	$ 11,910,006	$ (11,910,006)
Excess (Deficiency) of Revenues over Expenditures	$ -		$ (8,487,375)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ -	$ -	$ (4,010)	$ (4,010)
Total Other Financing Sources/(Uses)	**$ -**	**$ -**	**$ (4,010)**	**$ (4,010)**
Net Change in Fund Balance	**$ -**		**$ (8,491,385)**	
Fund Balance - Beginning	$ -		$ 8,492,610	
Fund Balance - Ending	$ -		$ 1,224	

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	$ -	$ -	$ -	$ -	$ -	$ 50,000
Total Revenues	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 800	$ -	$ -	$ -	$ -	$ -	$ 800	$ -	$ -	$ -	$ -	$ -	$ 1,600
Engineering	$ -	$ -	$ 58	$ -	$ 58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 115
Attorney	$ 2,112	$ 796	$ 377	$ 173	$ 190	$ 114	$ 2,909	$ -	$ -	$ -	$ -	$ -	$ 6,669
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,300	$ -	$ -	$ -	$ -	$ -	$ 5,300
Assessment Administration	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Arbitrage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Dissemination	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ 417	$ -	$ -	$ -	$ -	$ 3,333
Trustee Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Management Fees	$ 3,063	$ 3,063	$ 3,063	$ 3,063	$ 3,063	$ 3,063	$ 3,063	$ 3,063	$ -	$ -	$ -	$ -	$ 24,500
Information Technology	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ 150	$ -	$ -	$ -	$ -	$ 1,200
Website Maintenance	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ 100	$ -	$ -	$ -	$ -	$ 800
Postage & Delivery	$ 1	$ 9	$ 1	$ -	$ 6	$ -	$ 1	$ 12	$ -	$ -	$ -	$ -	$ 30
Insurance	$ 5,590	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,590
Printing & Binding	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Legal Advertising	$ 996	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 996
Other Current Charges	$ 38	$ 39	$ 39	$ 38	$ 40	$ 40	$ 40	$ 40	$ -	$ -	$ -	$ -	$ 314
Boundary Amendment Expenses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Office Supplies	$ 3	$ 3	$ 3	$ -	$ 0	$ -	$ 0	$ 3	$ -	$ -	$ -	$ -	$ 11
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative:	$ 13,443	$ 4,576	$ 4,206	$ 3,940	$ 4,023	$ 3,883	$ 12,779	$ 3,784	$ -	$ -	$ -	$ -	$ 50,633
Operations & Maintenance													
Playground Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Field Contingency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350	$ -	$ -	$ -	$ -	$ 350
Total Operations & Maintenance:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 350	$ -	$ -	$ -	$ -	$ 350
Total Expenditures	**$ 13,443**	**$ 4,576**	**$ 4,206**	**$ 3,940**	**$ 4,023**	**$ 3,883**	**$ 12,779**	**$ 4,134**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,984**
Excess (Deficiency) of Revenues over Expenditures	$ (13,443)	$ 20,424	$ (4,206)	$ (3,940)	$ (4,023)	$ (3,883)	$ 12,221	$ (4,134)	$ -	$ -	$ -	$ -	$ (984)

SCENIC TERRACE NORTH

Community Development District

Long Term Debt Report

SERIES 2023, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	5.125%, 5.875%, 6.125%	
MATURITY DATE:	5/1/2054	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	$939,750	
RESERVE FUND BALANCE	$939,750	
BONDS OUTSTANDING - 05/01/24		$13,000,000
CURRENT BONDS OUTSTANDING		**$13,000,000**

SECTION 3

SUPERVISOR OF ELECTIONS
POLK COUNTY, FLORIDA
Lori Edwards

April 19, 2024

RECEIVED
BY:_____

Samantha Ham – Recording Secretary
Scenic Terrace North CDD
219 E. Livingston Street
Orlando, Florida 32801-1508

RE: Scenic Terrace North Community Development District Registered Voters

Dear Ms. Ham,

In response to your request, there are currently **no** voters within the Scenic Terrace North Community Development District as of **April 15, 2024**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

Lori Edwards

Lori Edwards
Supervisor of Elections
Polk County, Florida