

***Scenic Highway
Community Development District***

Agenda

September 21, 2023

AGENDA

Scenic Highway

Community Development District

219 E. Livingston St., Orlando, Florida 32801

Phone: 407-841-5524 – Fax: 407-839-1526

September 14, 2023

**Board of Supervisors
Scenic Highway
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of the **Scenic Highway Community Development District** will be held **Thursday, September 21, 2023 at 9:30 AM** at the **Holiday Inn—Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/81785812872>

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

Meeting ID: 831 4845 3275

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 20, 2023 Board of Supervisors Meeting
4. Public Hearing
 - A. Rules Related to Parking and Parking Enforcement
 - i. Public Comment Related to Proposed Parking Rules
 - ii. Consideration of Resolution 2023-10 Adopting Rules Related to Parking Enforcement
5. Consideration of Proposal for Series 2020 Arbitrage Rebate Computation Services
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Annual Engineer's Inspection
 - C. Field Managers Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Next Meeting Date: **Tuesday, October 17, 2023, 10:00 AM** at the Holiday Inn- Winter Haven
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

MINUTES

**MINUTES OF MEETING
SCENIC HIGHWAY
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Scenic Highway Community Development District was held on Thursday, **July 20, 2023** at 9:41 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom Webinar.

Present and constituting a quorum were:

Bobbie Henley	Chairman
Lindsey Roden	Vice Chairman
Eric Lavoie	Assistant Secretary
Kristin Cassidy	Assistant Secretary
Jessica Kowalski	Assistant Secretary

Also, present were:

Tricia Adams	District Manager, GMS
Meredith Hammock	District Counsel, Kilinski Van Wyk
Maddie Flint	Kilinski Van Wyk
Marshall Tindall	GMS

The following is a summary of the discussions and actions taken at the July 20, 2023 Scenic Highway Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order. There were five Board members attending, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the June 15, 2023
Board of Supervisors Meeting**

Ms. Adams presented the minutes of the June 15, 2023 Board of Supervisors meeting minutes and asked for any comments or corrections. They have been reviewed by staff.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, the Minutes of the June 15, 2023 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Ms. Adams asked for a motion to open the public hearing.

On MOTION by Mr. Lavoie, seconded by Ms. Roden, with all in favor, Opening the Public Hearing, was approved.

A. Adoption of the Fiscal Year 2024 Budget

i. Consideration of Resolution 2023-07 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds

Ms. Adams presented Resolution 2023-07 to the Board. She explained that this was the proposed budget for Fiscal Year 2024. She noted that the Board members reviewed this line-by-line previously and approved the proposed budget. She stated that it had been provided to the local governments as well as posted on the District's website and noticed in accordance with Florida Statutes. The proposed budget for Fiscal Year 2024 is attached to the resolution starting on page 29 of the agenda package. She noted that there had not been any changes to the proposed budget since the Board approved the proposed budget earlier this year, and the proposed budget contemplated the same O&M assessment as previous years. She noted that there were slight changes to the line items within the amenity expenditures, but not an overall change to the proposed assessments. The District's staff have been notified by the District's pool service provider that, due to increases in labor cost and increases in chemical cost, they need to allocate more funding for pool maintenance. District Management staff are seeing this request in many Districts in Central Florida that pool chemicals are driving this line item up. She explained that the proposed line-item amount of \$22,800, which allows for some additional pool services and additional pool maintenance. She asked if there were any questions regarding the proposed budget. Hearing none,

On MOTION by Ms. Roden, seconded by Ms. Kowalski, with all in favor, Resolution 2023-07 Adopting the District's Fiscal Year 2024 Budget and Appropriating Funds, was approved.

ii. Consideration of Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Adams presented Resolution 2023-08 to the Board. She explained that now that the Board had approved a budget, by approving this resolution the Board was authorizing the assessments to fund the budget. She asked if there were any questions or comments. Hearing none,

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Resolution 2023-08 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

Ms. Adams stated that there were no members of the public present nor joining via Zoom.

On MOTION by Ms. Kowalski, seconded by Mr. Lavoie, with all in favor, Closing the Public Hearing, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2023-09
Setting a Date, Time, and Location of
Public Hearing Adopting Parking Rules**

Ms. Adams stated that this resolution was setting a date, time, and location for a public hearing to adopt parking rules for the District. She noted that staff have started to get feedback from residents about vehicles safely navigating through the roads, and wanted to bring this to the Board's attention. She explained that they had success at other Districts with sequestering all the parking to one side of the roadway, which accomplishes free-flow of traffic, allows public safety vehicles to get through the community at all times and recognizes that from time-to-time street parking is helpful to the property owners in the District. She stated that they had a draft of the rules, but there were some updates that were needed. They will also update the parking map to make sure that the community entrances are no parking zones and that all the corners are no parking zones. She explained that all the Board was doing today was setting the public hearing date. She noted that the soonest they could have the public hearing would be at the Board's

September meeting. The date September 21st at 9:30 a.m. was agreed upon by the Board for this public hearing.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, Resolution 2023-09 Setting a Public Hearing Date, Time, and Location for September 21, 2023 at 9:30 a.m. for Adopting Parking Rules, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Presentation of Memo Regarding Ethics Trainings for Special District Supervisors

Ms. Hammock stated that the memo from their firm was included in the agenda package. It addresses specifically the new adopted law with respect to ethics training requirements for Supervisors beginning January 1, 2024. She explained that the Supervisors would be required to complete four hours of ethics training each year that they're on the Board. Her firm is working to create a complaint training for the Board members, and noted they also linked in the memo the Florida Commission on Ethics approved courses for ethics training.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Tindall presented the Field Manager's Report to the Board. He stated that overall, the site had done well, and the facility areas looked good. He noted that the gate was adjusted to correct normal sag of hinges over time and the monthly playground inspection was completed. He reviewed the landscape stating that it looked good, and everything looked clean. The storm drains were cleaned. He noted that the storms blew out a decent amount of fencing and they were repaired. He reviewed the city violation notices. He noted that their team was working hard to alert residents of violation notices to allow them to take action themselves. They reviewed the city's list and are proactively monitoring for other areas with HOA to seek a resolution. They are also planning to resolve as needed following final notices before the next city inspection. Ms. Adams stated that this was something that District Counsel had given a lot of thought and attention to. She noted that one thing that had been mentioned to Board members previously was potentially requesting a

variance from the city, but because this District had not yet had a magistrate hearing, they had an opportunity to request no further code enforcement action on this matter pending outcomes of additional labeled review and the opportunity to request a code variance. She explained that they would be pursuing that from an administrative perspective, but in the meantime, Mr. Tindall had pushed out the next inspection date a couple of months to give them all more time to look at this.

i. Renewal of Pool Services Agreement with Resort Pools

Mr. Tindall reviewed the contract renewal for Resort Pools Services. They requested to increase the price to \$1,650 for the next Fiscal Year starting October 1, 2023. Ms. Adams stated that the annual amount would be \$19,800, which was included with the budget recently adopted.

On MOTION by Mr. Lavoie, seconded by Ms. Kowalski, with all in favor, the Renewal of Pool Services Agreement with Resort Pools, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Adams presented the check register from May 1, 2023 through July 6, 2023 included on page 67 of the agenda packet in the amount of \$49,952.40 for approval.

On MOTION by Ms. Kowalski, seconded by Mr. Lavoie, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. Adams stated that the unaudited financials are included in the agenda package. These were presented for informational purposes only. She had nothing significant to report to the Board but was happy to answer any questions.

iii. Review of Fiscal Year 2024 Meeting Schedule

Ms. Adams stated that they were proposing that Scenic Highway CDD would meet the third Tuesday of the month at 10:30 a.m.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, the Fiscal Year 2024 Meeting Schedule to be the Third Tuesday of the Month at 10:30 a.m., was approved.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 2

RESOLUTION 2023-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING RULES RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Scenic Highway 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, Chapter 190, *Florida Statutes*, authorizes the District to adopt resolutions as may be necessary for the conduct of district business; and

WHEREAS, the Board of Supervisors of the District (“Board”) is authorized by Sections 190.011(5) and 190.035, *Florida Statutes*, to adopt rules, orders, policies, rates, fees and charges pursuant to Chapter 120, *Florida Statutes*; and

WHEREAS, the District desires to adopt *Rules Relating to Parking and Parking Enforcement* (“Rules”), attached hereto as **Exhibit A** and incorporated herein, pursuant to the provisions of Sections 190.011(5) and 190.035 and Chapter 120, *Florida Statutes*; and

WHEREAS, the District has properly noticed for rule development and rulemaking regarding the Rules and a public hearing was held at a meeting of the Board on September 21, 2023; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt by resolution the Rules for immediate use and application.

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

SECTION 1. The recitals stated above are true and correct and by this reference are incorporated herein.

SECTION 2. The District hereby adopts the Rules, attached hereto as **Exhibit A**.

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

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

[Continue onto next page]

PASSED AND ADOPTED on this 21st day of September 2023.

ATTEST:

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Rules Relating to Parking and Parking Enforcement

EXHIBIT A
Designated Parking Areas

[Insert Map]

SCENIC HIGHWAY COMMUNITY DEVELOPMENT
DISTRICT *RULES RELATING TO PARKING AND PARKING*
ENFORCEMENT

In accordance with Chapter 190, *Florida Statutes*, and on September 21, 2023, at a duly noticed public meeting, the Board of Supervisors of the Scenic Highway Community Development District (“District”) adopted the following policy to govern parking and parking enforcement on certain District property (the “Policy”). This Policy repeals and supersedes all prior rules and/or policies governing the same subject matter.

SECTION 1. INTRODUCTION. The District finds that parked Commercial Vehicles, Vehicles, Vessels and Recreational Vehicles (hereinafter defined) on certain of its property (hereinafter defined) cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This Policy is intended to provide the District’s residents and paid users with a means to remove such Commercial Vehicles, Vehicles, Vessels and Recreational Vehicles from District designated Tow-Away Zones consistent with this Policy and as indicated on **Exhibit A** attached hereto.

SECTION 2. DEFINITIONS.

- A. *Commercial Vehicle.* Any mobile item which normally uses wheels, whether motorized or not, that (i) is titled, registered or leased to a company and not an individual person, or (ii) is used for business purposes even if titled, registered or leased to an individual person.
- B. *Vehicle.* Any mobile item which normally uses wheels, whether motorized or not.
- C. *Vessel.* Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- D. *Recreational Vehicle and Trailers:* A vehicle designed for recreational use, which includes motor homes, campers and and type of trailer.
- E. *Parked.* A Vehicle, Vessel or Recreational Vehicle left unattended by its owner or user.
- F. *Tow-Away Zone.* District property in which parking is prohibited and in which the District is authorized to initiate a towing and/or removal action.
- G. *Overnight.* Between the hours of 10:00 p.m. and 6:00 a.m. daily.

SECTION 3. DESIGNATED PARKING AREAS. Parking is permitted in designated parking areas, as indicated by asphalt markings for parking spaces. On-street parking is only authorized on the Odd-numbered side of the street (as indicated by address numbers). On-street parking is expressly prohibited on the even-numbered side of the street (as indicated by address numbers). **Any Vehicle parked on District Property, including District roads, if any, must do so in compliance with all laws, ordinances, and codes.**

SECTION 4. ESTABLISHMENT OF TOW-AWAY ZONES. The even-numbered side of the street (as indicated by address numbers) and those areas within the District’s boundaries depicted in **Exhibit A**, which is incorporated herein by reference, are hereby established as “Tow-Away Zones” for all Vehicles, including Commercial Vehicles, Vessels, Recreational Vehicles as set forth in Section 5 herein (“**Tow-Away Zone**”).

SECTION 5. EXCEPTIONS.

- A. ON-STREET PARKING EXCEPTIONS.** Abandoned, inoperable, and/or broken down Vehicles are not permitted to be parked on-street at any time and are subject to towing at the Owner’s expense. Commercial Vehicles, Recreational Vehicles, and Vessels are not permitted to be parked on-street Overnight and shall be subject to towing at Owner’s expense.
- B. PARKING DURING AMENITY HOURS.** Vehicles may park in the designated parking areas of amenity facilities depicted in **Exhibit A** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight parking is permitted at the amenity facilities.
- C. MAILBOX PARKING.** Parking at the mailboxes is limited to 5 (five) minutes only for the purpose of retrieving mail.
- D. VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking Pass issued by the District.
- E. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES.** Delivery vehicles, including but not limited to, U.S.P.S., U.P.S., Fed Ex, moving company vehicles, and lawn maintenance vendors may park on District property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also park on District Property while carrying out official duties.
- F. Culs De Sac.** The culs de sac throughout the community are designed as turnarounds for utility and delivery vehicles. Parking is prohibited on all culs de sac at all times.

SECTION 6. TOWING/REMOVAL PROCEDURES.

- A. SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of the Tow-Away Zones shall be approved by the District’s Board of Supervisors and shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.
- B. TOWING/REMOVAL AUTHORITY.** To effect towing/removal of a Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle, the District Manager or his/her designee must verify that the subject Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle was

not authorized to park under this rule in the Overnight Parking Areas and then must contact a firm authorized by Florida law to tow/remove Commercial Vehicle, Vehicles, Vessels and Recreational Vehicles for the removal of such unauthorized vehicle at the owner's expense. The Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle shall be towed/removed by the firm in accordance with Florida law, specifically the provisions set forth in Section 715.07, *Florida Statutes*. Notwithstanding the foregoing, a towing service retained by the District may tow/remove any vehicle parked in the Tow-Away Zone.

- C. **AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.

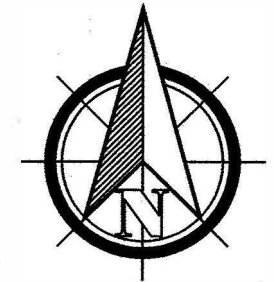
SECTION 7. PARKING AT YOUR OWN RISK. Vehicles, Vessels or Recreational Vehicles may be parked on District property pursuant to this rule, provided however that the District assumes no liability for any theft, vandalism and/ or damage that might occur to personal property and/or to such vehicles.

SECTION 8. AMENDMENTS; DESIGNATION OF ADDITIONAL TOW-AWAY ZONES. The Board in its sole discretion may amend these Rules Related to Parking and Parking Enforcement from time to time to designate new Tow-Away Zones as the District acquires additional common areas. Such designations of new Tow-Away Zones are subject to proper signage and notice prior to enforcement of these rules on such new Tow-Away Zones.

EXHIBIT A: Parking Map

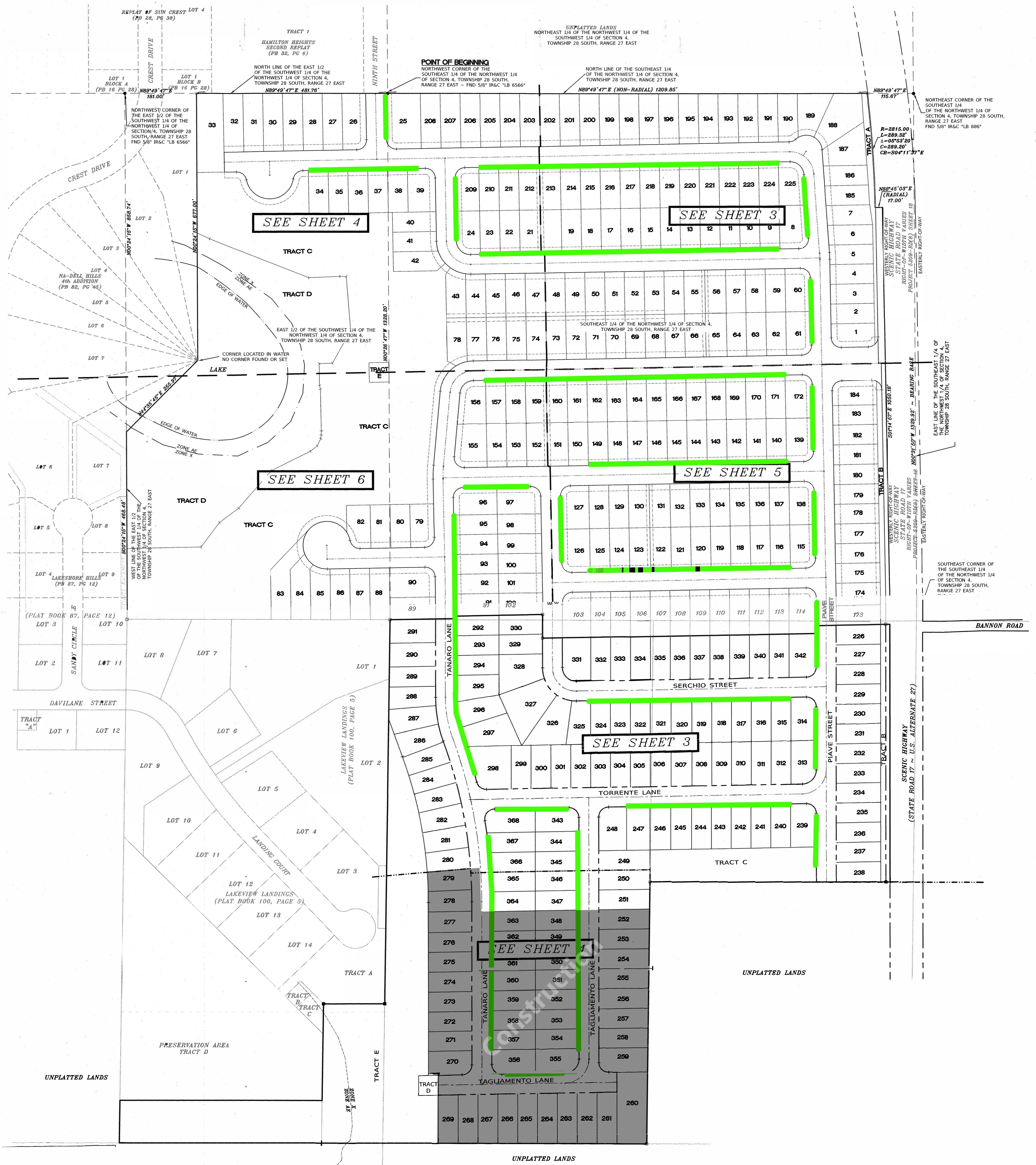
Effective date:

Scenic Highway CDD (Magnolia Park)



Scale: 1" = 100'

Parking Allowed

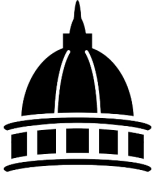


SECTION V

**Arbitrage Rebate Computation
Proposal For
Scenic Highway
Community Development District
(City of Haines City, Florida)
\$8,120,000 Special Assessment Bonds,
Series 2020**



AMTEC



AMTEC

American Municipal Tax-Exempt Compliance

90 Avon Meadow Lane
Avon, CT 06001
(T) 860-321-7521
(F) 860-321-7581

www.amteccorp.com

September 11, 2023

Scenic Highway Community Development District
c/o Ms. Katie Costa
Director of Operations – Accounting Division
Government Management Services – CF, LLC
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

Re: \$8,120,000 Scenic Highway Community Development District (City of Haines City, Florida),
Special Assessment Bonds, Series 2020

Dear Ms. Costa:

AMTEC is an independent consulting firm that specializes in arbitrage rebate calculations. We have the ability to complete rebate computations for the above-referenced Scenic Highway Community Development District (the “District”) Series 2020 bond issue (the “Bonds”). We do not sell investments or seek an underwriting role. As a result of our specialization, we offer very competitive pricing for rebate computations. Our typical fee averages less than \$1,000 per year, per issue and includes up to five years of annual rebate liability reporting.

Firm History

AMTEC was incorporated in 1990 and maintains a prominent client base of colleges and universities, school districts, hospitals, cities, state agencies and small-town bond issuers throughout the United States. We currently compute rebate for more than 7,300 bond issues and have delivered thousands of rebate reports. The IRS has never challenged our findings.

Southeast Client Base

We provide arbitrage rebate services to over 400 bond issues aggregating more than \$10 billion of tax-exempt debt in the southeastern United States. We have recently performed computations for the Magnolia West, East Park, Palm Coast Park and Town Center at Palm Coast Park Community Development Districts. Additionally, we are exclusive rebate consultant to the Town of Palm Beach and Broward County in Florida. Nationally, we are rebate consultants for the City of Tulsa (OK), the City of Corpus Christi (TX) and the States of Connecticut, New Jersey, Montana, Mississippi, West Virginia and Alaska.

Proposal

We are proposing rebate computation services based on the following:

- \$8,120,000 Series 2020 Bonds;
- Fixed Rate Issue; and
- Acquisition and Construction, Debt Service Reserve, Escrow, Capitalized Interest, Cost of Issuance & Debt Service Accounts.

Should the Tax Agreement require rebate computations for any other accounts, computations will be extended to include those accounts at no additional cost to the District.

Our guaranteed fee for rebate computations for the Bonds is \$450 per year and will encompass all activity from December 21, 2020, the date of the closing, through December 21, 2028, the next Computation Date. The fee is based upon the size as well as the complexity. Our fee is payable upon your acceptance of our rebate reports, which will be delivered shortly after the report dates specified in the following table.

AMTEC's Professional Fee – \$8,120,000 Series 2020 Bonds

Report Date	Type of Report	Period Covered	Fee
December 21, 2023	Rebate and Opinion	Closing – December 21, 2023	\$ 450
December 31, 2024	Rebate and Opinion	Closing – December 31, 2024	\$ 450
December 31, 2025	Rebate and Opinion	Closing – December 31, 2025	\$ 450
December 31, 2026	Rebate and Opinion	Closing – December 31, 2026	\$ 450
December 31, 2027	Rebate and Opinion	Closing – December 31, 2027	\$ 450
December 21, 2028	Rebate and Opinion	Closing – December 21, 2028	\$ 450

In order to begin, we are requesting copies of the following documentation:

1. Arbitrage Certificate or Tax Regulatory Agreement
2. IRS Form 8038-G
3. Closing Memorandum
4. US Bank statements for all accounts through each report date

AMTEC's Scope of Services

Our standard engagement includes the following services:

- Review of all bond documents and account statements for possible rebate exceptions;
- Computation of the rebate liability and/or the yield restricted amount, in accordance with Section 148 of the Internal Revenue Code, commencing with the date of the closing through required reporting date of the Bonds;
- Independent calculation of the yield on the Bonds to ensure the correct basis for any rebate liability. This effort provides the basis for our unqualified opinion;
- Reconciliation of the sources and uses of funds from the bond documentation;

- Calculation and analysis of the yield on all investments, subject to the Regulations, for each computation period;
- Production of rebate reports, indicating the above stated information, and the issuance of the AMTEC Opinion;
- Recommendations for proactive rebate management;
- Commingled funds, transferred proceeds and yield restriction analyses, if necessary;
- Preparation of IRS Form 8038-T and any accompanying documentation, should a rebate payment be required;
- We will discuss the results of our Reports with you, your auditors, and our continued support in the event of an IRS inquiry; and
- We guarantee the completeness and accuracy of our work.

The District agrees to furnish AMTEC with the required documentation necessary to fulfill its obligation under the scope of services. The District will make available staff knowledgeable about the bond transactions, investments and disbursements of bond proceeds.

The District agrees to pay AMTEC its fee after it has been satisfied that the scope of services, as outlined under the Proposal, has been fulfilled. AMTEC agrees that its fee is all-inclusive and that it will not charge the District for any expenses connected with this engagement.

The parties have executed this Agreement on _____, 2023.

Scenic Highway
Community Development District

Consultant: American Municipal Tax-Exempt
Compliance Corporation

By: _____
Scenic Highway Community
Development District

By: _____
Michael J. Scarfo
Senior Vice President

SECTION VI

SECTION B

SECTION 1

MAGNOLIA PLACE

CDD INSPECTION REPORT

August 2023

PREPARED FOR:

SCENIC HIGHWAY CDD

E. LIVINGSTON ST.

ORLANDO, FL 32801

PREPARED BY:



WOOD & ASSOCIATES ENGINEERING, LLC

1925 BARTOW ROAD

LAKELAND, FLORIDA 33801

CERTIFICATION OF AUTHORIZATION NO. 32508

DISTRICT ENGINEER: JOHN R. BANNON, P.E. 84218

INSPECTOR: KARIN WOOD

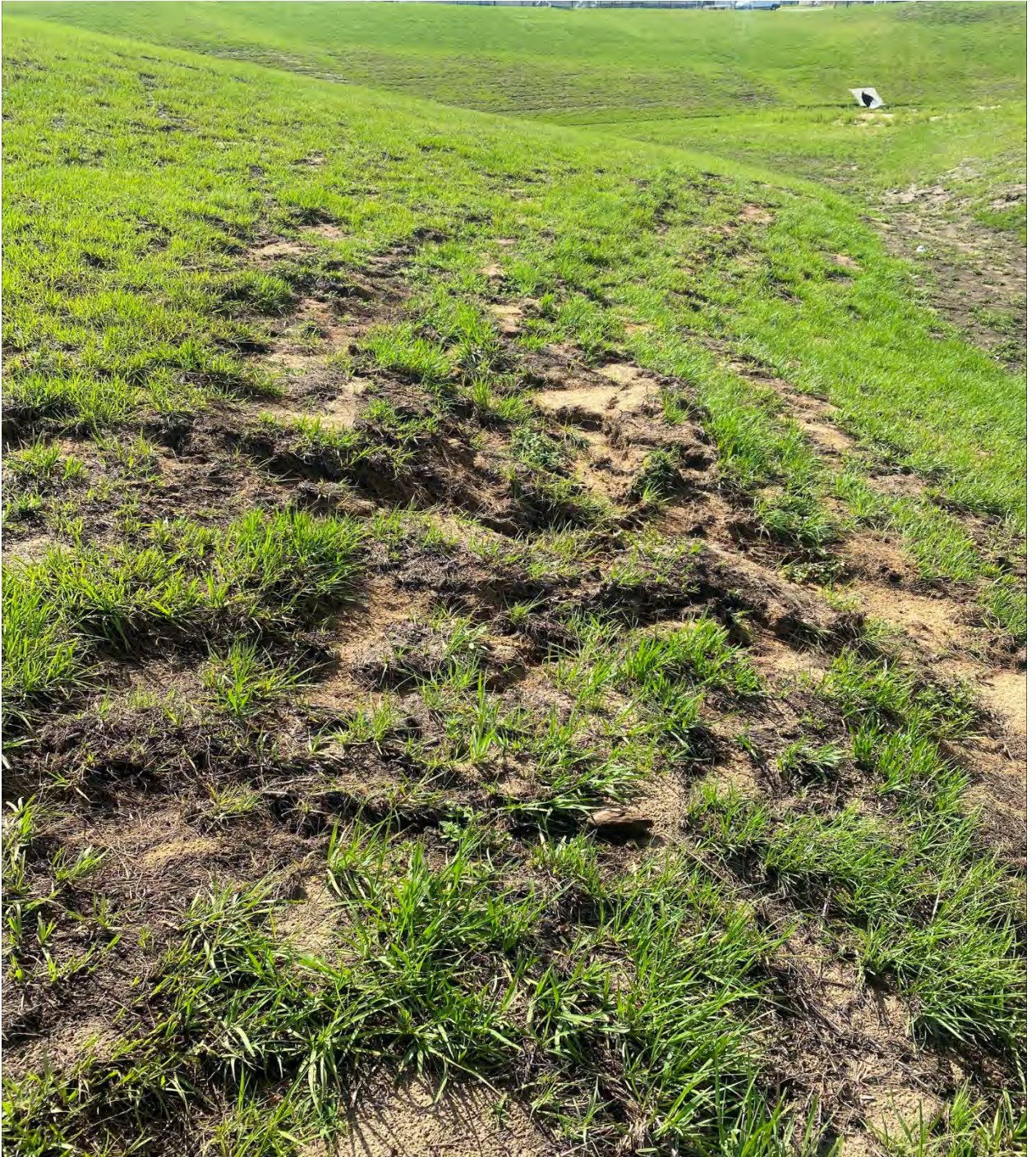
ISSUES	LOCATION	DESCRIPTION	REPAIR / CORRECTION REQUIRED
CRITICAL REPAIRS / SAFETY ISSUES			
1	STORM STRUCTURE 44A	COVER IS REMOVED	RE-INSTALL MANHOLE LID TO STRUCTURE, GROUT FRAME TO STORM STRUCTURE
STORM SYSTEM REPAIRS / MAINTENANCE ITEMS			
2	STORM STRUCTURE 44B	BERM IS WASHING OUT	INSTALL ADDITIONAL RIP RAP AT MITER END, RE-GRADE POND SLOPE OPPOSITE MITER END AND RE-SOD.
3	STORM STRUCTURE 41B	MITER WASHING OUT	RE-GRADE POND BOTTOM IN FRONT OF MITER, ADD ADDITIONAL RIP RAP AT MITER END
4	POND A2	WASHING OUT	RE-GRADE WASHOUT AREA AND RE-SOD
5	POND C/STORM 46A	DEBRIS PRESENT	CLEAR DEBRIS / DIRT FROM MITER END
6	POND C/STORM 48A	OVER GROWN	CLEAR DEBRIS / OVERGROWN GRASS FROM MITER END
GENERAL MAINTENANCE ITEMS			
7	BEHIND POND A2	FENCE MISSING PANEL	REPAIR / REPLACE FENCE PANEL
8	TRACT G/ROAD	DIRTY AND OVERGROWN	CLEAN UP / MOW BEHIND END OF ROAD SIGNS
9	LOT 209/LOT 24	BENT FENCE	REPAIR OR REPLACE
10	RETAINING WALL BEHIND POOL	WASHING OUT ON LEFT SIDE OF THE FENCE (FACING PONDS)	RE-GRADE AND RE-SOD
11	STREET G	CROOKED STOP SIGN	REPAIR
12	STREET D	CROOKED STOP SIGN	REPAIR
13	FENCE BEHIND LOTS 251-259	WASHING OUT UNDER FENCE	RE-GRADE AREA AND FILL IF NEEDED, RE-SOD
14	LOTS 271-275	3 RETAINING WALLS	FENCES ARE REQUIRED FOR ALL WALLS EXCEEDING 30-INCHES IN HEIGHT. THESE WALLS WERE DESIGN AT EXACTLY 30-INCHES. CONSIDER FENCE INSTALLATION ALONG TOP OF WALLS.
15	SWALE BEHIND LOTS 78-68	GRADING ISSUES AND DEBRIS IN STORM 40	THE SWALE BEHIND THESE LOTS HAS BEEN PARTIALLY FILLED WITH SAND FROM HOME BUILDING. HOME UNDER CONSTRUCTION SHOULD HAVE SILT FENCE PROTECTION. SWALE SHOULD BE RE-GRADED AND STORM INLET 40 SHOULD HAVE FILTER FABRIC REMOVED AT COMPLETION OF HOMES.

16	LOT 265	MISSING SIGN	REPLACE TURN SIGN
17	LOT 313/LOT314	MISSING SIGN	REPLACE TURN SIGN
18	STREET A	MISSING SIGN	REPLACE STOP SIGN
19	IN FRONT OF LOT 33	FENCE ON BOUNDARY	REMOVE SILT FENCE ALONG PROJECT BOUNDARY
20	BOUNDARY OF TRACT E	MULTIPLE PANELS MISSING IN FENCE	REPAIR / REPLACE DAMAGED FENCE PANELS

1. STORM MANHOLE 44A – LID HAS SHIFTED OFF STRUCTURE BASE - REPAIR



2. STORM STRUCTURE 44B & POND BANK OPPOSITE MITER END.





3. STORM 4B POND A1 THE MITER IS BEING WASHED OUT.





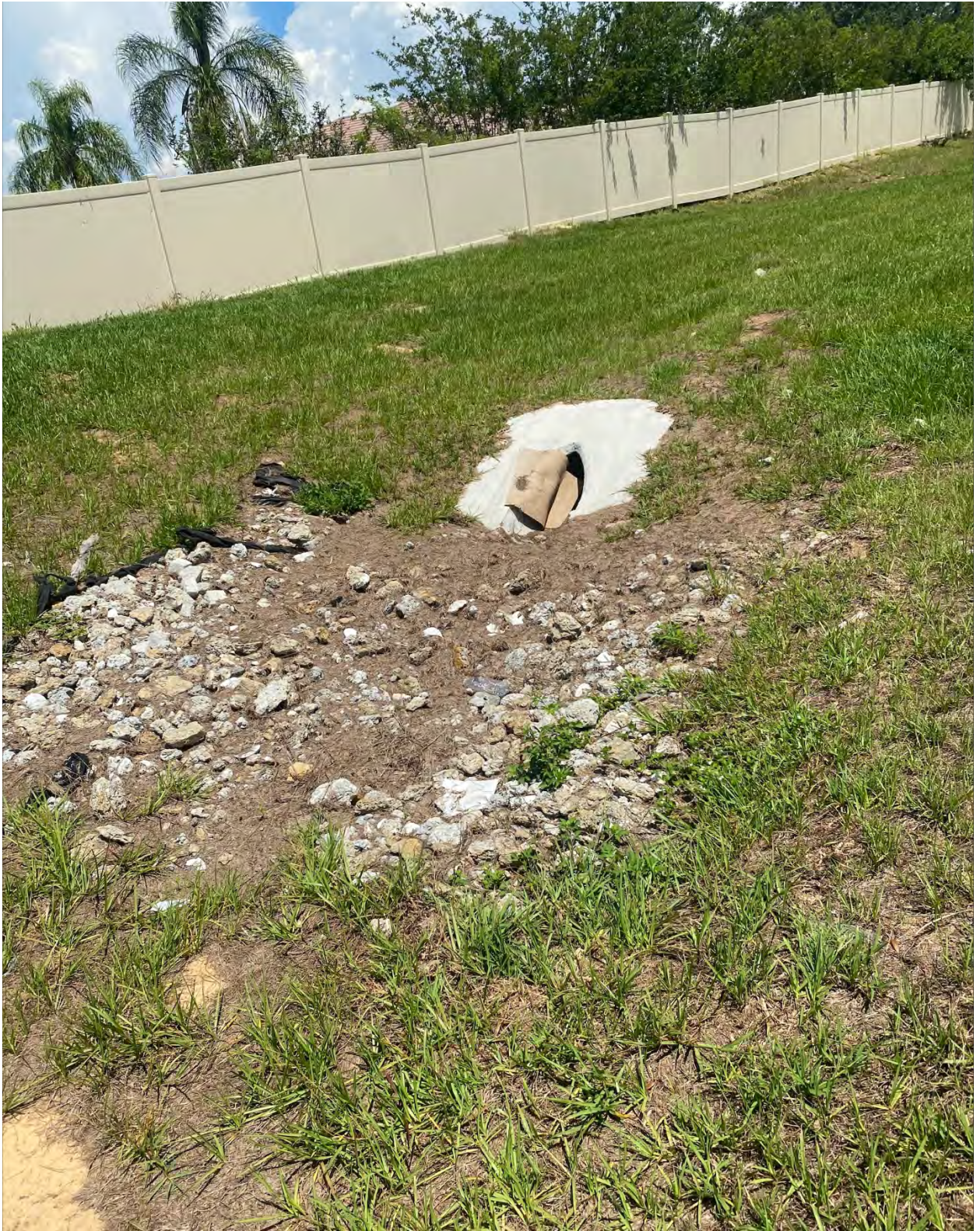
4. POND A2 - WASHING OUT.







5. POND C STORM 46A THERE IS DEBRIS PRESENT AND BLOCKING THE MES NEEDS TO BE CLEANED OUT.



6. POND C STORM 48A IS OVER GROWN. GRASS AND DIRT NEEDS TO BE CLEARED OUT AND CLEANED UP.





7. BOUNDARY FENCE BEHIND POND A2 IS MISSING A PANEL. NEEDS TO BE FIXED.



8. TRACT G ROAD BETWEEN LOT 25 AND LOT 26 NEEDS CLEANED UP BEHIND END OF ROAD SIGNS.



9. FENCE ON TOP OF RETAINING WALL THAT RUNS BY LOT 209 AND LOT 24 IS BENT. REPAIR OR REPLACE.

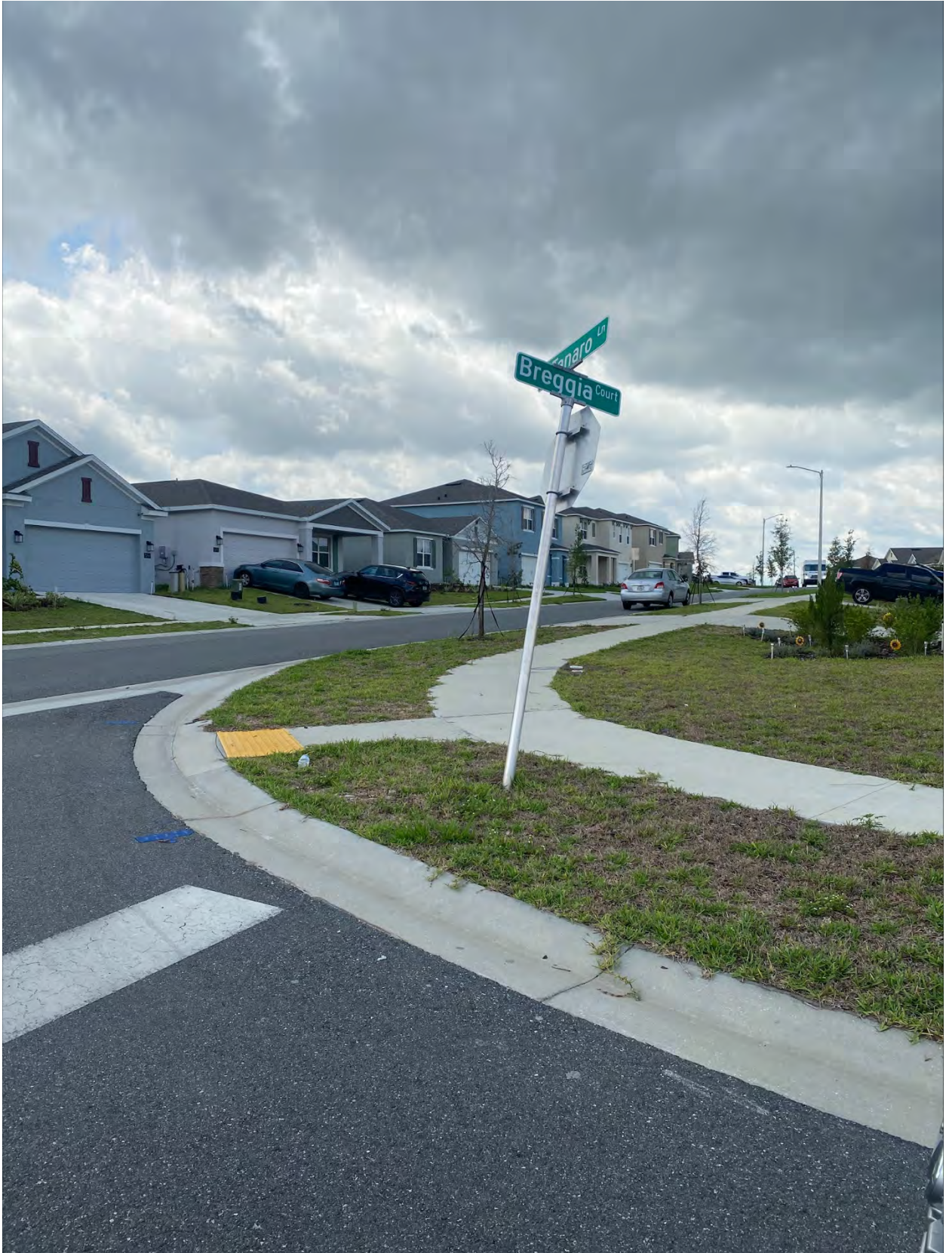


10. RETAINING WALL BEHIND POOL IN TRACT F THERE IS WASHING OUT ON THE LEFT SIDE (FACING PONDS) OF THE WALL.





11. STREET G STOP SIGN IS CROOKED. FIX.



12. STREET D STOP SIGN IS CROOKED. FIX.



13. BOUNDARY FENCE BEHIND LOTS 251-259 IS WASHING OUT UNDERNEATH CAUSING CONCRETE TO SHOW AND THE FENCE TO SHIFT AND IS NO LONGER LEVEL.





14. THERE ARE 3 RETAINING WALLS IN BETWEEN LOTS 271 & 272, BETWEEN LOTS 273 & 274 AND LOTS 274 & 275. FENCE REQUIRED FOR WALLS EXCEEDING 30-INCH IN HEIGHT.







15. SWALE BEHIND LOTS 78-98 LOOKS TO HAVE GRADING ISSUES AND DEBRIS IN STORM 40. WILL NEED TO BE CHECKED AFTER CONSTRUCTION IS COMPLETE.









16. THE SIGN AT LOT 865 IS MISSING THE TURN SIGN. IT NEEDS TO BE REPLACED.



17. THE SIGN BETWEEN LOT 313 AND LOT 314 IS MISSING THE TURN SIGN. IT NEEDS TO BE REPLACED.



18. STREET A IS MISSING THE STOP SIGN. IT NEEDS TO BE REPLACED.



19. THE FENCE ON THE BOUNDARY IN FRONT OF LOT 33 ON THE NORTH SIDE OF TRACT F. THE SILT FENCE WAS NEVER REMOVED.



20. THE FENCE ON THE BOUNDARY OF TRACT E IS MISSING MULTIPLE PANELS. THEY NEED TO BE REPLACED.









SECTION C

Scenic Highway CDD

Field Management Report



September 21, 2023

Marshall Tindall

Field Services Manager

GMS

Complete

Post Storm Assessment

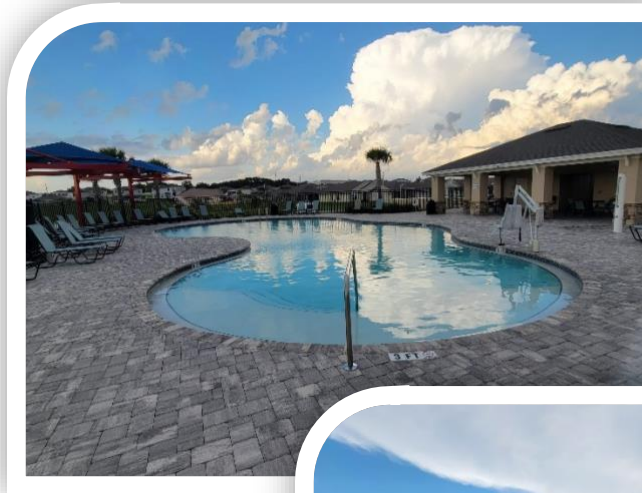
- Staff monitored the storm throughout its track to assess potential impact.
- Pool was closed Wednesday.
- Facilities were promptly assessed after the storm and reopened Thursday.
- Fences had a handful of panels blown out that were repaired.
- No other issues of note were found.



Complete

Amenity Review

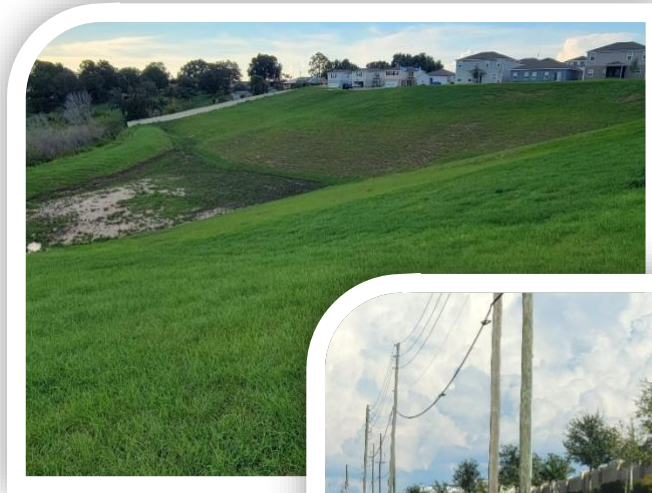
- ✚ Vendors' maintenance of the facility areas has been satisfactory.
- ✚ Monthly playground review was completed.
- ✚ Push bar on pool gate was replaced due to internal damage.
- ✚ Chair lift controller and motor are being replaced.



Complete

Landscape Review

- + Landscape maintenance has been good.
- + Planters are clean and mows are consistent & satisfactory.
- + One small area was corrected that was missed due to construction.
- + Pocket gophers were reported. Only few mounds were located inside the district tracts upon review.



In Progress

Engineer's Stormwater Maintenance List

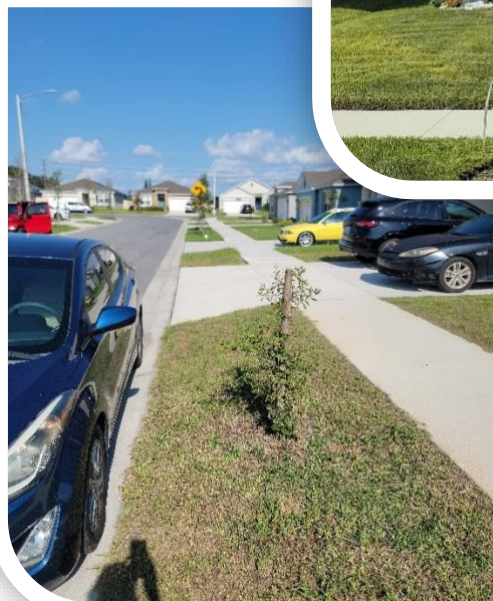
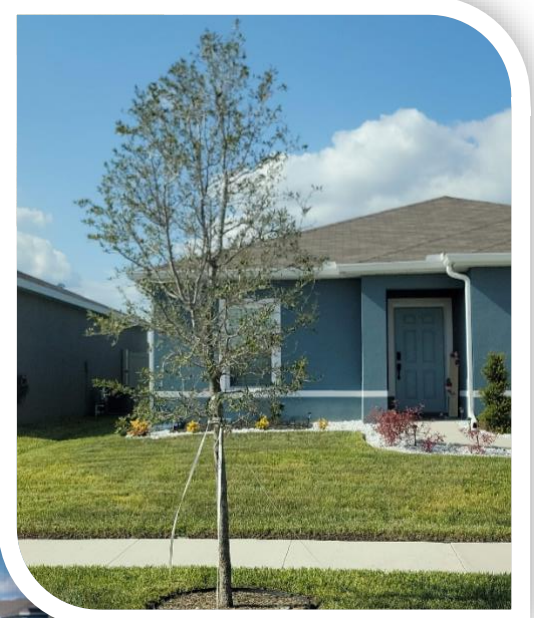
- ✚ Staff are working to coordinate repairs and maintenance items listed by the district engineer.
- ✚ Fence and sign items on list were already completed.
- ✚ Equipment and materials are being arranged to address erosion zones.



In Progress

City Violation Notices

- ✚ Additional review of trees was done.
- ✚ The City is still tracking this community.
- ✚ Working with HOA to reach compliance before city review.
- ✚ Making arrangements to resolve as needed following final notices before next city inspection.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-346-2453, or by email at mtindall@gmscfl.com. Thank you.

Respectfully,

Marshall Tindall

SECTION D

SECTION 1

Scenic Highway Community Development District

Summary of Check Register

July 7, 2023 to July 28, 2023

Fund	Date	Check No.'s	Amount
General Fund	7/10/23	361	\$ 2,624.00
	7/18/23	362-363	\$ 7,882.41
	7/24/23	364-367	\$ 5,070.48
			\$ 15,576.89
Capital Projects Fund	7/20/23	194	\$ 750.00
			\$ 750.00
Total Amount			\$ 16,326.89

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/10/23	00039	7/10/23	07102023	202307	300	15500	10000		PLAYGRND/FUR LEASE AUG23	*	2,624.00		
									83 HOLDINGS, LLC			2,624.00	000361
7/18/23	00002	7/01/23	100	202307	310	51300	34000		MANAGEMENT FEES JUL23	*	3,062.50		
		7/01/23	100	202307	310	51300	35200		WEBSITE ADMIN JUL23	*	100.00		
		7/01/23	100	202307	310	51300	35100		INFORMATION TECH JUL23	*	150.00		
		7/01/23	100	202307	310	51300	31300		DISSEMINATION SVCS JUL23	*	416.67		
		7/01/23	100	202307	330	57200	48300		AMENITY ACCESS JUL23	*	416.67		
		7/01/23	100	202307	310	51300	51000		OFFICE SUPPLIES JUL23	*	1.44		
		7/01/23	100	202307	310	51300	42000		POSTAGE JUL23	*	33.90		
		7/01/23	100	202307	310	51300	42500		COPIES JUL23	*	4.50		
		7/01/23	101	202307	320	53800	34000		FIELD MANAGEMENT JUL23	*	1,312.50		
									GOVERNMENTAL MANAGEMENT SERVICES			5,498.18	000362
7/18/23	00051	6/30/23	11342410	202306	330	57200	34500		SECURITY SVCS JUN23	*	2,384.23		
									SECURITAS SECURITY			2,384.23	000363
7/24/23	00046	7/20/23	105832	202307	330	57200	48000		TROUBLESHOOT FRONT GATE	*	596.99		
									CURRENT DEMANDS ELECTRICAL &			596.99	000364
7/24/23	00024	7/16/23	7013	202306	310	51300	31500		GENERAL COUNSEL JUN23	*	1,596.83		
									KILINSKI / VAN WYK, PLLC			1,596.83	000365
7/24/23	00037	7/18/23	54094139	202307	330	57200	48100		PEST CONTROL JUL23	*	40.00		
									MASSEY SERVICES INC.			40.00	000366
7/24/23	00027	7/01/23	9428	202307	320	53800	46200		LANDSCAPE MAINT JUL23	*	2,836.66		
									PRINCE & SONS INC.			2,836.66	000367
TOTAL FOR BANK A											15,576.89		

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER						15,576.89	

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/20/23	00008	6/27/23 1723	202307 600-53800-60000	WOOD & ASSOCIATES ENGINEERING LLC	*	750.00	750.00 000194
						TOTAL FOR BANK B	750.00
						TOTAL FOR REGISTER	750.00

SCEN SCENIC HIGHWAY CWRIGHT

the 1990s, the number of people with a diagnosis of schizophrenia has increased in many countries (1).

There is a growing awareness of the need to improve the quality of life of people with schizophrenia. This has led to a focus on the development of psychosocial interventions, which aim to help people with schizophrenia to live more independently and to participate more fully in society (2).

One of the most common psychosocial interventions is cognitive remediation. This involves teaching people with schizophrenia how to think and learn more effectively. It is based on the idea that people with schizophrenia have difficulties with memory, attention, and problem-solving skills (3).

Cognitive remediation has been shown to be effective in improving these skills in people with schizophrenia. It has also been shown to be effective in improving social functioning and quality of life (4).

However, there are some limitations to cognitive remediation. It is often time-consuming and expensive. It also requires a high level of motivation and participation from the person with schizophrenia (5).

One way to overcome these limitations is to use a computerized cognitive remediation program. This allows people with schizophrenia to practice their skills at their own pace and in a self-paced environment (6).

Computerized cognitive remediation has been shown to be effective in improving cognitive skills in people with schizophrenia. It has also been shown to be effective in improving social functioning and quality of life (7).

However, there are some limitations to computerized cognitive remediation. It is often expensive and requires a computer and internet access (8).

One way to overcome these limitations is to use a mobile phone-based cognitive remediation program. This allows people with schizophrenia to practice their skills at their own pace and in a self-paced environment (9).

Mobile phone-based cognitive remediation has been shown to be effective in improving cognitive skills in people with schizophrenia. It has also been shown to be effective in improving social functioning and quality of life (10).

However, there are some limitations to mobile phone-based cognitive remediation. It is often expensive and requires a mobile phone and internet access (11).

One way to overcome these limitations is to use a low-cost, low-tech cognitive remediation program. This allows people with schizophrenia to practice their skills at their own pace and in a self-paced environment (12).

Low-cost, low-tech cognitive remediation has been shown to be effective in improving cognitive skills in people with schizophrenia. It has also been shown to be effective in improving social functioning and quality of life (13).

However, there are some limitations to low-cost, low-tech cognitive remediation. It is often time-consuming and requires a high level of motivation and participation from the person with schizophrenia (14).

One way to overcome these limitations is to use a self-paced, self-directed cognitive remediation program. This allows people with schizophrenia to practice their skills at their own pace and in a self-paced environment (15).

Self-paced, self-directed cognitive remediation has been shown to be effective in improving cognitive skills in people with schizophrenia. It has also been shown to be effective in improving social functioning and quality of life (16).

However, there are some limitations to self-paced, self-directed cognitive remediation. It is often time-consuming and requires a high level of motivation and participation from the person with schizophrenia (17).

Scenic Highway Community Development District

Summary of Check Register

July 29, 2023 to September 7, 2023

Fund	Date	Check No.'s	Amount
General Fund	7/31/23	368-372	\$ 1,000.00
	8/4/23	373-374	\$ 5,712.50
	8/7/23	375	\$ 2,624.00
	8/15/23	376	\$ 5,530.65
	8/21/23	377	\$ 1,079.32
	8/24/23	378-382	\$ 8,291.35
	8/29/23	383	\$ 691.35
	9/5/23	384-388	\$ 5,048.24
			\$ 29,977.41
Total Amount			\$ 29,977.41

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
7/31/23	00030	7/20/23 BH072020	202307 310-51300-11000		SUPERVISOR FEES 07/20/23 BOBBIE HENLEY	*	200.00	200.00 000368
7/31/23	00047	7/20/23 EL072020	202307 310-51300-11000		SUPERVISOR FEES 07/20/23 ERIC LAVOIE	*	200.00	200.00 000369
7/31/23	00029	7/20/23 JK072020	202307 310-51300-11000		SUPERVISOR FEES 07/20/23 JESSICA KOWALSKI	*	200.00	200.00 000370
7/31/23	00055	7/20/23 KC072020	202307 310-51300-11000		SUPERVISOR FEES 07/20/23 KRISTIN CASSIDY	*	200.00	200.00 000371
7/31/23	00036	7/20/23 LR072020	202307 310-51300-11000		SUPERVISOR FEES 07/20/23 LINDSEY E RODEN	*	200.00	200.00 000372
8/04/23	00002	6/01/23 98	202306 320-53800-34000		FIELD MANAGEMENT JUN23 GOVERNMENTAL MANAGEMENT SERVICES	*	1,312.50	1,312.50 000373
8/04/23	00015	7/03/23 55691	202307 310-51300-32200		AUDIT SERVICE FY22 MCDIRMIT DAVIS	*	4,400.00	4,400.00 000374
8/07/23	00039	8/07/23 08072023	202308 300-15500-10000		PLAYGRND/FUR LEASE SEP23 83 HOLDINGS, LLC	*	2,624.00	2,624.00 000375
8/15/23	00002	8/01/23 102	202308 310-51300-34000		MANAGEMENT FEES AUG23	*	3,062.50	
		8/01/23 102	202308 310-51300-35200		WEBSITE ADMIN AUG23	*	100.00	
		8/01/23 102	202308 310-51300-35100		INFORMATION TECH AUG23	*	150.00	
		8/01/23 102	202308 310-51300-31300		DISSEMINATION SVCS AUG23	*	416.67	
		8/01/23 102	202308 330-57200-48300		AMENITY ACCESS AUG23	*	416.67	
		8/01/23 102	202308 310-51300-51000		OFFICE SUPPLIES AUG23	*	.66	
		8/01/23 102	202308 310-51300-42000		POSTAGE AUG23	*	57.77	

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT ACCT#	SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/23	103	8/01/23	103	202308	320-53800-34000		FIELD MANAGEMENT AUG23	*	1,312.50		
8/01/23	103	8/01/23	103	202308	310-51300-42500		BOS 6/15/23 COVER PRINTIN	*	13.88		
GOVERNMENTAL MANAGEMENT SERVICES										5,530.65	000376
8/21/23	00024	8/18/23	7247	202307	310-51300-31500		GENERAL COUNSEL JUL23	*	1,079.32		
KILINSKI / VAN WYK, PLLC										1,079.32	000377
8/24/23	00041	7/31/23	10304	202307	330-57200-48200		MTHLY CLEANING SVCS JUL23	*	425.00		
CSS CLEAN STAR SERVICES CENTRAL FL										425.00	000378
8/24/23	00002	6/30/23	105	202306	330-57200-48000		GENERAL MAINT MAY/JUN23	*	3,368.15		
GOVERNMENTAL MANAGEMENT SERVICES										3,368.15	000379
8/24/23	00037	8/14/23	54462306	202308	330-57200-48100		PEST CONTROL AUG23	*	40.00		
MASSEY SERVICES INC.										40.00	000380
8/24/23	00027	7/20/23	9530	202307	320-53800-47300		RPLCD SPRAY NOZZLES/HEADS	*	121.54		
8/01/23	9661	8/01/23	9661	202308	320-53800-46200		LANDSCAPE MAINT AUG23	*	2,836.66		
PRINCE & SONS INC.										2,958.20	000381
8/24/23	00050	8/01/23	19887	202308	330-57200-48500		POOL MAINTENANCE AUG23	*	1,500.00		
MCDONNELL CORPORATION DBA RESORT										1,500.00	000382
8/29/23	00019	7/31/23	00057483	202307	310-51300-48000		NOT OF PH/BUDGET FY24	*	691.08		
CA FLORIDA HOLDINGS, LLC										691.08	000383
9/05/23	00041	8/29/23	10546	202308	330-57200-48200		CLEANING SERVICES AUG23	*	425.00		
CSS CLEAN STAR SERVICES CENTRAL FL										425.00	000384
9/05/23	00002	7/31/23	106	202307	320-53800-48000		GENERAL MAINT JUL23	*	237.50		
GOVERNMENTAL MANAGEMENT SERVICES										237.50	000385
9/05/23	00050	9/01/23	20193	202309	330-57200-48500		POOL MAINTENANCE SEP23	*	1,500.00		
MCDONNELL CORPORATION DBA RESORT										1,500.00	000386

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
9/05/23	00027	8/17/23 9829	202308 320-53800-47300	PRINCE & SONS INC.	*	262.74	262.74 000387

9/05/23	00039	9/05/23 09052023	202309 300-15500-10000	83 HOLDINGS, LLC	*	2,623.00	2,623.00 000388

TOTAL FOR BANK A						29,977.14	
TOTAL FOR REGISTER						29,977.14	

SCEN SCENIC HIGHWAY CWRIGHT

SECTION 2

Scenic Highway
Community Development District

Unaudited Financial Reporting
August 31, 2023



Table of Contents

1	<u>Balance Sheet</u>
2-3	<u>General Fund</u>
4	<u>Debt Service Fund Series 2020</u>
5	<u>Capital Projects Fund Series 2020</u>
6	<u>Capital Reserve Fund</u>
7-8	<u>Month to Month</u>
9	<u>Long Term Debt Report</u>
10	<u>Assessment Receipt Schedule</u>

Scenic Highway
Community Development District
Combined Balance Sheet
August 31, 2023

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 312,924	\$ -	\$ -	\$ 312,924
Capital Projects Account	\$ -	\$ -	\$ 909	\$ 909
Investments:				
Series 2020				
Reserve	\$ -	\$ 229,959	\$ -	\$ 229,959
Revenue	\$ -	\$ 172,717	\$ -	\$ 172,717
Construction - Phase 1 & 2	\$ -	\$ -	\$ 833	\$ 833
Construction - Phase 3	\$ -	\$ -	\$ 1	\$ 1
Due from General Fund	\$ -	\$ 8,583	\$ -	\$ 8,583
Prepaid Expenses	\$ 3,634	\$ -	\$ -	\$ 3,634
Total Assets	\$ 316,558	\$ 411,259	\$ 1,743	\$ 729,560
Liabilities:				
Accounts Payable	\$ 3,288	\$ -	\$ -	\$ 3,288
Due to Debt Service	\$ 8,583	\$ -	\$ -	\$ 8,583
Total Liabilities	\$ 11,871	\$ -	\$ -	\$ 11,871
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 3,634	\$ -	\$ -	\$ 3,634
Restricted for:				
Debt Service - Series 2020	\$ -	\$ 411,259	\$ -	\$ 411,259
Capital Projects - Series 2020	\$ -	\$ -	\$ 1,743	\$ 1,743
Unassigned	\$ 301,053	\$ -	\$ -	\$ 301,053
Total Fund Balances	\$ 304,688	\$ 411,259	\$ 1,743	\$ 717,689
Total Liabilities & Fund Balance	\$ 316,558	\$ 411,259	\$ 1,743	\$ 729,560

Scenic Highway
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 410,340	\$ 410,340	\$ 412,729	\$ 2,389
Miscellaneous Revenue	\$ -	\$ -	\$ 17,795	\$ 17,795
Total Revenues	\$ 410,340	\$ 410,340	\$ 430,524	\$ 20,184
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 11,000	\$ 3,800	\$ 7,200
Engineering	\$ 15,000	\$ 13,750	\$ -	\$ 13,750
Attorney	\$ 30,000	\$ 27,500	\$ 7,511	\$ 19,989
Annual Audit	\$ 3,500	\$ 3,500	\$ 4,400	\$ (900)
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 450	\$ 450	\$ 900	\$ (450)
Dissemination	\$ 5,000	\$ 4,583	\$ 4,583	\$ -
Trustee Fees	\$ 3,550	\$ 3,550	\$ 4,041	\$ (491)
Management Fees	\$ 36,750	\$ 33,688	\$ 33,688	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Postage & Delivery	\$ 1,000	\$ 917	\$ 711	\$ 206
Insurance	\$ 6,684	\$ 6,684	\$ 5,988	\$ 696
Copies	\$ 1,000	\$ 917	\$ 49	\$ 868
Legal Advertising	\$ 5,000	\$ 4,583	\$ 1,146	\$ 3,437
Other Current Charges	\$ 5,000	\$ 4,583	\$ 470	\$ 4,113
Office Supplies	\$ 625	\$ 573	\$ 10	\$ 563
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 133,734	\$ 124,203	\$ 75,221	\$ 48,982

Scenic Highway
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Property Insurance	\$ 10,000	\$ 10,000	\$ 13,224	\$ (3,224)
Field Management	\$ 15,750	\$ 14,438	\$ 14,438	\$ -
Landscape Maintenance	\$ 34,040	\$ 31,203	\$ 31,203	\$ 0
Landscape Replacement	\$ 15,000	\$ 13,750	\$ -	\$ 13,750
Streetlights	\$ 14,520	\$ 13,310	\$ 12,014	\$ 1,296
Electric	\$ 9,240	\$ 8,470	\$ 3,141	\$ 5,329
Water & Sewer	\$ 2,400	\$ 2,200	\$ -	\$ 2,200
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,292	\$ 850	\$ 1,442
Irrigation Repairs	\$ 7,500	\$ 6,875	\$ 2,606	\$ 4,269
General Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 10,308	\$ (1,141)
Contingency	\$ 7,500	\$ 7,500	\$ 13,629	\$ (6,129)
Subtotal Field Expenditures	\$ 128,450	\$ 119,204	\$ 101,413	\$ 17,791
Amenity Expenditures				
Amenity - Electric	\$ 8,580	\$ 7,865	\$ 5,788	\$ 2,077
Amenity - Water	\$ 9,900	\$ 9,075	\$ 4,913	\$ 4,162
Playground Lease	\$ 31,488	\$ 28,864	\$ 28,857	\$ 7
Internet	\$ 1,452	\$ 1,331	\$ 1,045	\$ 286
Pest Control	\$ 456	\$ 418	\$ 280	\$ 138
Janitorial Service	\$ 5,400	\$ 4,950	\$ 4,675	\$ 275
Security Services	\$ 34,000	\$ 31,167	\$ 20,684	\$ 10,483
Pool Maintenance	\$ 11,700	\$ 10,725	\$ 16,500	\$ (5,775)
Amenity Access Management	\$ 5,000	\$ 4,583	\$ 4,583	\$ (0)
Amenity Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 4,660	\$ 4,506
Contingency	\$ 7,500	\$ 6,875	\$ 1,158	\$ 5,717
Subtotal Amenity Expenditures	\$ 125,476	\$ 115,020	\$ 93,144	\$ 21,876
Total Operations & Maintenance	\$ 253,926	\$ 234,224	\$ 194,557	\$ 39,666
Total Expenditures	\$ 387,660	\$ 358,427	\$ 269,778	\$ 88,648
Excess (Deficiency) of Revenues over Expenditures	\$ 22,680		\$ 160,746	
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ (22,680)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (22,680)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 160,746	
Fund Balance - Beginning	\$ -		\$ 143,942	
Fund Balance - Ending	\$ -		\$ 304,688	

Scenic Highway
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues:				
Assessments - Tax Roll	\$ 459,919	\$ 459,919	\$ 462,650	\$ 2,731
Interest	\$ -	\$ -	\$ 22,011	\$ 22,011
Total Revenues	\$ 459,919	\$ 459,919	\$ 484,661	\$ 24,742
Expenditures:				
Interest - 11/1	\$ 149,625	\$ 149,625	\$ 149,625	\$ -
Principal - 5/1	\$ 160,000	\$ 160,000	\$ 160,000	\$ -
Interest - 5/1	\$ 149,625	\$ 149,625	\$ 149,625	\$ -
Total Expenditures	\$ 459,250	\$ 459,250	\$ 459,250	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 669		\$ 25,411	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (229,959)	\$ 229,959
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (229,959)	\$ 229,959
Net Change in Fund Balance	\$ 669		\$ (204,548)	
Fund Balance - Beginning	\$ 153,700		\$ 615,807	
Fund Balance - Ending	\$ 154,369		\$ 411,259	

Scenic Highway
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget		Prorated Budget Thru 08/31/23		Actual Thru 08/31/23		Variance
Revenues							
Developer Contributions	\$ -		\$ -		\$ 43,827		\$ 43,827
Interest	\$ -		\$ -		\$ 892		\$ 892
Total Revenues	\$ -		\$ -		\$ 44,720		\$ 44,720
Expenditures:							
Capital Outlay	\$ -		\$ -		\$ 273,846		\$ (273,846)
Miscellaneous	\$ -		\$ -		\$ 76		\$ (76)
Total Expenditures	\$ -		\$ -		\$ 273,922		\$ (273,922)
Excess (Deficiency) of Revenues over Expenditures	\$ -				\$ (229,202)		
Other Financing Sources/(Uses)							
Transfer In/(Out)	\$ -		\$ -		\$ 229,959		\$ 229,959
Total Other Financing Sources (Uses)	\$ -		\$ -		\$ 229,959		\$ 229,959
Net Change in Fund Balance	\$ -				\$ 757		
Fund Balance - Beginning	\$ -				\$ 986		
Fund Balance - Ending	\$ -				\$ 1,743		

Scenic Highway
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 22,680	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 22,680	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 22,680	\$ -	\$ -	\$ -
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ 22,680	\$ -	\$ -	\$ -

Scenic Highway
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 16,920	\$ 314,758	\$ 66,587	\$ 2,303	\$ 4,653	\$ (2,062)	\$ 1,914	\$ -	\$ 3	\$ 7,653	\$ -	\$ 412,729
Miscellaneous Revenue	\$ -	\$ -	\$ 3,985	\$ -	\$ -	\$ -	\$ -	\$ 104	\$ 30	\$ -	\$ 13,676	\$ -	\$ 17,795
Total Revenues	\$ -	\$ 16,920	\$ 318,743	\$ 66,587	\$ 2,303	\$ 4,653	\$ (2,062)	\$ 2,018	\$ 30	\$ 3	\$ 21,329	\$ -	\$ 430,524
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ 3,800
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,065	\$ 95	\$ 114	\$ 304	\$ 38	\$ 362	\$ 2,007	\$ 850	\$ 1,597	\$ 1,079	\$ -	\$ -	\$ 7,511
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ 4,400
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 4,583
Trustee Fees	\$ 1,010	\$ -	\$ -	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 3,063	\$ 33,688
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,100
Postage & Delivery	\$ 44	\$ 9	\$ 101	\$ 193	\$ 52	\$ 96	\$ 35	\$ 27	\$ 61	\$ 34	\$ 58	\$ -	\$ 711
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,988
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10	\$ -	\$ 21	\$ -	\$ 5	\$ 14	\$ -	\$ 49
Legal Advertising	\$ 455	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691	\$ -	\$ -	\$ 1,146
Other Current Charges	\$ 38	\$ 38	\$ 39	\$ 74	\$ 39	\$ 39	\$ 47	\$ 39	\$ 39	\$ 39	\$ 39	\$ -	\$ 470
Office Supplies	\$ 1	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 2	\$ 1	\$ 1	\$ -	\$ 10
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 18,505	\$ 3,873	\$ 3,985	\$ 7,331	\$ 4,759	\$ 4,237	\$ 6,819	\$ 4,666	\$ 6,228	\$ 10,979	\$ 3,840	\$ -	\$ 75,221

Scenic Highway
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	\$ 13,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,224
Field Management	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ 1,313	\$ -	\$ 14,438
Landscape Maintenance	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ -	\$ 31,203
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 721	\$ 1,429	\$ 1,075	\$ 1,082	\$ 1,097	\$ 1,096	\$ 1,099	\$ 1,104	\$ 1,104	\$ 1,104	\$ 1,104	\$ -	\$ 12,014
Electric	\$ 178	\$ 186	\$ 211	\$ 255	\$ 318	\$ 302	\$ 327	\$ 325	\$ 321	\$ 365	\$ 354	\$ -	\$ 3,141
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850
Irrigation Repairs	\$ -	\$ 1,045	\$ 94	\$ 443	\$ 223	\$ 123	\$ 123	\$ 73	\$ 98	\$ 122	\$ 263	\$ -	\$ 2,606
General Repairs & Maintenance	\$ -	\$ 7,532	\$ 1,264	\$ -	\$ -	\$ -	\$ 1,275	\$ -	\$ -	\$ 238	\$ -	\$ -	\$ 10,308
Contingency	\$ -	\$ -	\$ -	\$ 13,629	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,629
Subtotal Field Expenditures	\$ 18,272	\$ 14,341	\$ 6,793	\$ 19,558	\$ 5,786	\$ 5,671	\$ 7,823	\$ 5,651	\$ 5,672	\$ 5,978	\$ 5,870	\$ -	\$ 101,413
Amenity Expenditures													
Amenity - Electric	\$ 414	\$ 393	\$ 390	\$ 474	\$ 559	\$ 573	\$ 545	\$ 623	\$ 573	\$ 612	\$ 633	\$ -	\$ 5,788
Amenity - Water	\$ 951	\$ 294	\$ 294	\$ -	\$ -	\$ 568	\$ 198	\$ 1,288	\$ 632	\$ 344	\$ 345	\$ -	\$ 4,913
Playground Lease	\$ 2,623	\$ 2,623	\$ 2,624	\$ 2,623	\$ 2,624	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,624	\$ 2,624	\$ -	\$ 28,857
Internet	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ -	\$ 1,045
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ 280
Janitorial Service	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ 425	\$ -	\$ 4,675
Security Services	\$ -	\$ -	\$ 2,249	\$ 2,704	\$ 2,320	\$ 3,368	\$ 2,818	\$ 2,477	\$ 2,384	\$ -	\$ 2,363	\$ -	\$ 20,684
Pool Maintenance	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 16,500
Amenity Access Management	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ -	\$ 4,583
Amenity Repairs & Maintenance	\$ 520	\$ -	\$ -	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ 3,368	\$ 597	\$ -	\$ -	\$ 4,660
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 878	\$ 280	\$ -	\$ -	\$ -	\$ -	\$ 1,158
Subtotal Amenity Expenditures	\$ 6,944	\$ 5,747	\$ 7,994	\$ 8,413	\$ 7,980	\$ 9,609	\$ 9,539	\$ 9,767	\$ 12,057	\$ 6,653	\$ 8,442	\$ -	\$ 93,144
Total Operations & Maintenance	\$ 25,216	\$ 20,087	\$ 14,787	\$ 27,971	\$ 13,766	\$ 15,280	\$ 17,362	\$ 15,418	\$ 17,729	\$ 12,631	\$ 14,312	\$ -	\$ 194,557
Total Expenditures	\$ 43,721	\$ 23,960	\$ 18,771	\$ 35,301	\$ 18,525	\$ 19,516	\$ 24,181	\$ 20,084	\$ 23,957	\$ 23,609	\$ 18,152	\$ -	\$ 269,778
Excess (Deficiency) of Revenues over Expenditures	\$ (43,721)	\$ (7,040)	\$ 299,972	\$ 31,286	\$ (16,222)	\$ (14,863)	\$ (26,243)	\$ (18,067)	\$ (23,927)	\$ (23,606)	\$ 3,177	\$ -	\$ 160,746
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (43,721)	\$ (7,040)	\$ 299,972	\$ 31,286	\$ (16,222)	\$ (14,863)	\$ (26,243)	\$ (18,067)	\$ (23,927)	\$ (23,606)	\$ 3,177	\$ -	\$ 160,746

Scenic Highway

Community Development District

Long Term Debt Report

Series 2020, Special Assessment Revenue Bonds		
Interest Rate	2.750%, 3.250%, 3.750%, 4.000%	
Maturity Date	5/1/2051	
Reserve Fund Definition	50% Maximum Annual Debt Service	
Reserve Fund Requirement	\$229,959	
Reserve Fund Balance	\$229,959	
Bonds Outstanding - 12/21/20		\$8,120,000
Less: Principal Payment 5/1/22		(\$155,000)
Less: Principal Payment 5/1/23		(\$160,000)
Current Bonds Outstanding		\$7,805,000

Scenic Highway
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2023

Gross Assessments \$ 441,224.64 \$ 494,592.00 \$ 935,816.64
Net Assessments \$ 410,338.92 \$ 459,970.56 \$ 870,309.48

ON ROLL ASSESSMENTS

47.15% 52.85% 100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	Series 2020		Total
							O&M Portion	Debt Service	
11/21/22	11/1/22-11/6/22	\$25,429.80	(\$1,017.23)	(\$488.25)	\$0.00	\$23,924.32	\$11,279.99	\$12,644.33	\$23,924.32
11/25/22	11/7/22-11/13/22	\$12,714.90	(\$508.63)	(\$244.13)	\$0.00	\$11,962.14	\$5,639.98	\$6,322.16	\$11,962.14
12/12/22	11/14/22-11/23/22	\$193,266.48	(\$7,731.41)	(\$3,710.70)	\$0.00	\$181,824.37	\$85,727.68	\$96,096.69	\$181,824.37
12/21/22	11/24/22-11/30/22	\$259,383.96	(\$10,376.29)	(\$4,980.15)	\$0.00	\$244,027.52	\$115,055.61	\$128,971.91	\$244,027.52
12/23/22	12/01/22-12/15/22	\$256,840.98	(\$10,172.50)	(\$4,933.37)	\$0.00	\$241,735.11	\$113,974.77	\$127,760.34	\$241,735.11
01/13/23	12/16/22-12/31/22	\$150,035.82	(\$5,925.25)	(\$2,882.21)	\$0.00	\$141,228.36	\$66,587.22	\$74,641.14	\$141,228.36
02/16/23	1/1/23-1/31/23	\$5,085.96	(\$101.70)	(\$99.69)	\$0.00	\$4,884.57	\$2,303.01	\$2,581.56	\$4,884.57
03/17/23	02/01/23-02/28/23	\$10,171.92	(\$101.72)	(\$201.40)	\$0.00	\$9,868.80	\$4,653.00	\$5,215.80	\$9,868.80
04/11/23	3/1/23-3/31/23	\$5,085.96	\$0.00	(\$101.72)	\$0.00	\$4,984.24	\$2,350.00	\$2,634.24	\$4,984.24
04/30/23	1% Fee Adj	(\$9,358.17)	\$0.00	\$0.00	\$0.00	(\$9,358.17)	(\$4,412.25)	(\$4,945.92)	(\$9,358.17)
05/11/23	4/1-4/30/23	\$2,619.29	\$0.00	(\$52.39)	\$0.00	\$2,566.90	\$1,210.26	\$1,356.64	\$2,566.90
05/24/23	3/31/23	\$0.00	\$0.00	\$0.00	\$1,492.25	\$1,492.25	\$703.58	\$788.67	\$1,492.25
07/31/23	4/1-6/30/23	\$0.00	\$0.00	\$0.00	\$7.28	\$7.28	\$3.43	\$3.85	\$7.28
08/11/23	7/1-7/31/23	\$16,563.12	\$0.00	(\$331.26)	\$0.00	\$16,231.86	\$7,653.10	\$8,578.76	\$16,231.86
TOTAL		\$ 927,840.02	\$ (35,934.73)	\$ (18,025.27)	\$ 1,499.53	\$ 875,379.55	\$ 412,729.38	\$ 462,650.17	\$ 875,379.55

101%	Net Percent Collected
0	Balance Remaining to Collect