

***Scenic Highway
Community Development District***

Agenda

November 19, 2024

AGENDA

Scenic Highway

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

November 12, 2024

**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 **Tuesday, November 19, 2024 at 10:30 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/89676346441>

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

Meeting ID: 896 7634 6441

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purposes of Conducting Landowners' Meeting
4. Nominations for the Position of Supervisors (3)
5. Casting of Ballots
6. Tabulation of Ballots and Announcement of Results
7. Adjournment

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of October 15, 2024 Audit Committee Meeting
4. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. Grau & Associates
 - B. DiBartolomeo, McBee, Hartley & Barnes
 - C. McDirmit Davis
5. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oaths of Office to Newly Elected Supervisors
 - B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the October 15, 2024, Board of Supervisors Meetings
5. Consideration of Resolution 2025-03 Amending Fiscal Year 2024 Adopted Budget
6. Consideration of Resolution 2025-04 Authorizing Publication of Legal Notices on Public Website
7. Consideration of Termination of Mobile Patrol Security Services
8. Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award Number 1 Ranked Firm
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of Proposal for Roof Repairs from Hurricane Milton
 - ii. Consideration of 2024- 2025 Pool Maintenance Renewal
 - iii. Consideration of 2024-2025 Landscape Maintenance Renewal
 - iv. Consideration of 2024-2025 Janitorial Services Renewal
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Notice of Insurance Claim Filed for Hurricane Milton Damages
10. Other Business
11. Supervisors Requests
12. Adjournment

LANDOWNERS' MEETING

**NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF
SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT**

Notice is hereby given to the public and all landowners within Scenic Highway Community Development District ("**District**") the location of which is generally described as comprising a parcel or parcels of land containing approximately 86.85 acres, located entirely within the City of Haines City, Florida, advising that a meeting of landowners will be held for the purpose of electing three (3) persons to the District's Board of Supervisors ("**Board**", and individually, "**Supervisor**"). Immediately following the landowners' meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: NOVEMBER 19, 2024

HOUR: 10:30 A.M.

LOCATION: Holiday Inn, Winter Haven
200 Cypress Gardens Blvd.
Winter Haven, FL 33880

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 ("**District Manager's Office**"). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner's proxy. At the landowners' meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners' meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager's Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager's Office, at least 48 hours before the hearing. 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 Manager's Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such 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 the appeal is to be based.

District Manager

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **NOVEMBER 19, 2024**

TIME: **10:30 A.M.**

LOCATION: **Holiday Inn, Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, three (3) seats on the Board will be up for election by landowners. The two candidates receiving the highest number of votes shall be elected for a term of four (4) years. The candidate receiving the next highest number of votes shall be elected for a term of two (2) years. The term of office for each successful candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

AUDIT COMMITTEE MEETING

AUDIT COMMITTEE MINUTES

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

The audit committee meeting of the Board of Supervisors of the Scenic Highway Community Development District was held on Tuesday, **October 15, 2024** at 10:53 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom Webinar.

Present for the Audit Committee were:

Bobbie Henley
Lindsey Roden
Kristin Cassidy
Jessica Spencer

Also, present were:

Tricia Adams
Savanah Hancock
Meredith Hammock *by Zoom*
Marshall Tindall

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk
GMS Field Services

The following is a summary of the discussions and actions taken at the October 15, 2024 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 and called roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated no members of the public were present.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

B. Approval of Notice of Request for Proposals for Audit Services

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Adams stated the request for proposals for audit services is on page 46 of the agenda package. It would be for five years of audit services starting with FY2024. The evaluation criteria that the Board is required to approve is included. There are five different criteria, each worth 20 points. The Audit Committee can approve the RFP, evaluation criteria and notice with one motion.

On MOTION by Ms. Spencer, seconded by Ms. Henley, with all in favor, the Request for Proposals and Selection Criteria and the Notice of Request for Proposals for Audit Services, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Henley, seconded by Ms. Spencer, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

Scenic Highway CDD Auditor Selection

	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
Grau & Associates					2024- \$3,400 2025- \$3,500 2026- \$3,600 2027- \$3,700 2028- \$3,800		
DiBartolomeo, McBee, Hartley & Barnes					2024- \$3,200 2025- \$3,300 2026- \$3,450 2027- \$3,600 2028- \$3,800		
McDirmit Davis					2024- \$4,500 2025- \$4,500 2026- \$4,800 2027- \$4,800 2028- \$4,800		

SECTION A



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SCENIC HIGHWAY

COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: November 15, 2024
5:00PM

Submitted to:

Scenic Highway
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
1001 Yamato Road, Suite 301
Boca Raton, Florida 33431

Tel (561) 994-9299
(800) 229-4728

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

November 15, 2024

Scenic Highway Community Development District
c/o District Manager
219 East Livingston Street
Orlando, Florida 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2024, with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Scenic Highway Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Government audits are at the core of our practice: **95% of our work is performing audits for local governments and of that 98% are for special districts.** With our significant experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to your operations.

Why Grau & Associates:

Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year-round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year-round, updating, collaborating, and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA (tgrau@graucpa.com) or David Caplivski, CPA (dcaplivski@graucpa.com) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



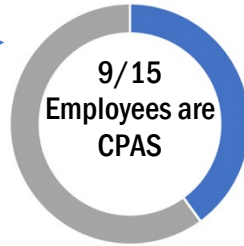
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
11 Professional Staff
2 Administrative Professionals



2005

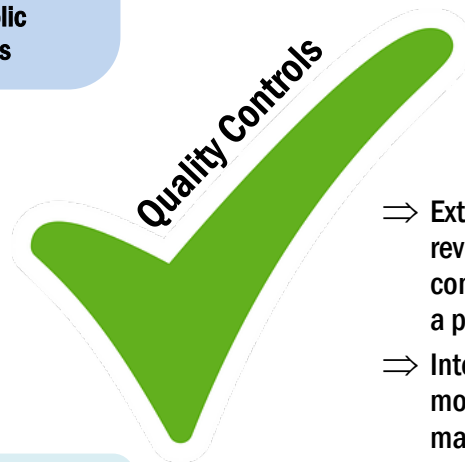
Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the **American Institute of Certified Public Accountants** & the **Florida Institute of Certified Public Accountants**



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate

March 17, 2023

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

Dear Antonio Grau:

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

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

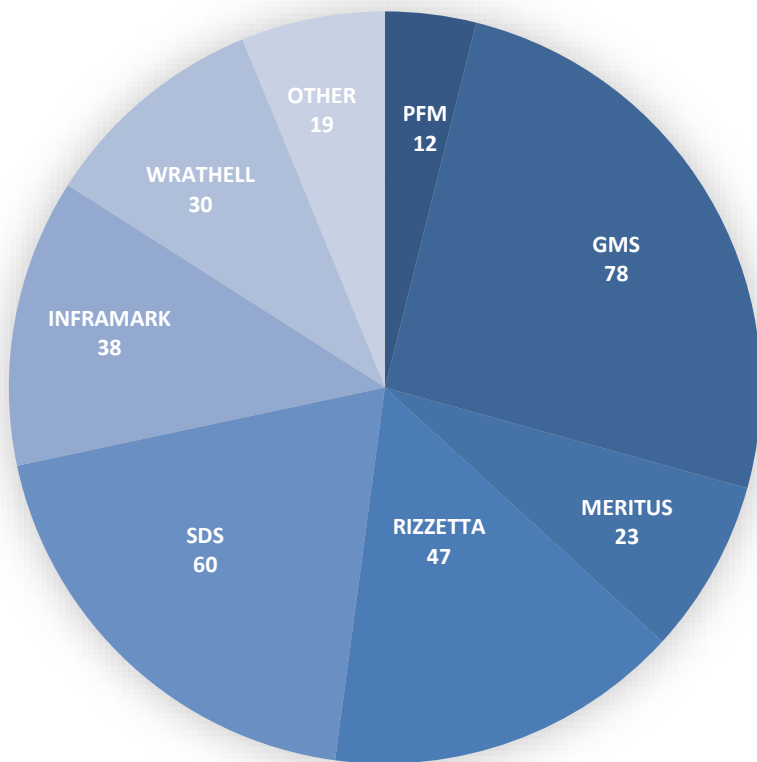
Review Number: 594791

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 35+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

David Caplivski, CPA (Partner)

Years Performing Audits: 13+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

64 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

"Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process."

- Tony Grau

"Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization."

- David Caplivski

YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

The Certified Information Technology Professional (CITP) Partner will bring a unique blend of IT expertise and understanding of accounting principles to the financial statement audit of the District.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



Antonio 'Tony' J. Grau, CPA

Partner

Contact: tgrau@graucpa.com | (561) 939-6672

Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

Education

University of South Florida (1983)
Bachelor of Arts
Business Administration

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District
Dunes Community Development District
Fishhawk Community Development District (I,II,IV)
Grand Bay at Doral Community Development District
Heritage Harbor North Community Development District

St. Lucie West Services District
Ave Maria Stewardship Community District
Rivers Edge II Community Development District
Bartram Park Community Development District
Bay Laurel Center Community Development District

Boca Raton Airport Authority
Greater Naples Fire Rescue District
Key Largo Wastewater Treatment District
Lake Worth Drainage District
South Indian River Water Control

Professional Associations/Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants
City of Boca Raton Financial Advisory Board Member

Florida Government Finance Officers Association
Government Finance Officers Association Member

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

24
56
80 (includes of 4 hours of Ethics CPE)



David Caplivski, CPA/CITP, Partner
Contact : dcaplivski@graucpa.com / 561-939-6676

Experience

Grau & Associates	Partner	2021-Present
Grau & Associates	Manager	2014-2020
Grau & Associates	Senior Auditor	2013-2014
Grau & Associates	Staff Auditor	2010-2013

Education

Florida Atlantic University (2009)
Master of Accounting
Nova Southeastern University (2002)
Bachelor of Science
Environmental Studies

Certifications and Certificates

Certified Public Accountant (2011)
AICPA Certified Information Technology Professional (2018)
AICPA Accreditation COSO Internal Control Certificate (2022)

Clients Served (partial list)

(>300) Various Special Districts	Hispanic Human Resource Council
Aid to Victims of Domestic Abuse	Loxahatchee Groves Water Control District
Boca Raton Airport Authority	Old Plantation Water Control District
Broward Education Foundation	Pinetree Water Control District
CareerSource Brevard	San Carlos Park Fire & Rescue Retirement Plan
CareerSource Central Florida 403 (b) Plan	South Indian River Water Control District
City of Lauderdale GERS	South Trail Fire Protection & Rescue District
City of Parkland Police Pension Fund	Town of Haverhill
City of Sunrise GERS	Town of Hypoluxo
Coquina Water Control District	Town of Hillsboro Beach
Central County Water Control District	Town of Lantana
City of Miami (program specific audits)	Town of Lauderdale By-The-Sea Volunteer Fire Pension
City of West Park	Town of Pembroke Park
Coquina Water Control District	Village of Wellington
East Central Regional Wastewater Treatment Fac.	Village of Golf
East Naples Fire Control & Rescue District	

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	64
Total Hours	88 (includes 4 hours of Ethics CPE)

Professional Associations

Member, American Institute of Certified Public Accountants
Member, Florida Institute of Certified Public Accountants
Member, Florida Government Finance Officers Association
Member, Florida Association of Special Districts

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

Dunes Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 1998
Client Contact	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

Two Creeks Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2007
Client Contact	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

Journey's End Community Development District

Scope of Work	Financial audit
Engagement Partner	Antonio J. Grau
Dates	Annually since 2004
Client Contact	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Grau's Understanding of Work Product / Scope of Services:

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

Proposed segmentation of the engagement

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



Phase I - Preliminary Planning

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

During this phase we will perform the following activities:

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

Communications

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2024-2028 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2024	\$3,400
2025	\$3,500
2026	\$3,600
2027	\$3,700
2028	<u>\$3,800</u>
TOTAL (2024-2028)	<u>\$18,000</u>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Farms Water Control District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Asbury Municipal Service Benefit District	✓			✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Water Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Port of The Islands Community Improvement District	✓		✓	✓	9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓				9/30
South Central Regional Wastewater Treatment and Disposal Board	✓				9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunrise Lakes Phase IV Recreation District	✓			✓	9/30
Sunshine Water Control District	✓			✓	9/30
Sunny Hills Units 12-15 Dependent District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (452)	✓			✓	9/30
TOTAL	491	5	4	484	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

ARBITRAGE

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

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Current
Arbitrage
Calculations

We look forward to providing Scenic Highway Community Development District with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!

**For even more information on Grau & Associates
please visit us on www.graucpa.com.**

SECTION B

Scenic Highway Community Development District

Proposer

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Certified Public Accountants

**2222 Colonial Road, Suite 200
Fort Pierce, Florida 34950
(772) 461-8833**

**591 SE Port St. Lucie Boulevard
Port Saint Lucie, Florida 34984
(772) 878-1952**

Contact:

**Jim Hartley, CPA
Principal**

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Scenic Highway
Community Development District
Audit Selection Committee

Dear Committee Members:

We are pleased to have this opportunity to present the qualifications of DiBartolomeo, McBee, Hartley & Barnes, P.A. (DMHB) to serve as Scenic Highway Community Development District's independent auditors. The audit is a significant engagement demanding various professional resources, governmental knowledge and expertise, and, most importantly, experience serving Florida local governments. DMHB understands the services required and is committed to performing these services within the required time frame. We have the staff available to complete this engagement in a timely fashion. We audit several entities across the State making it feasible to schedule and provide services at the required locations.

Proven Track Record—Our clients know our people and the quality of our work. We have always been responsive, met deadlines, and been willing to go the extra mile with the objective of providing significant value to mitigate the cost of the audit. This proven track record of successfully working together to serve governmental clients will enhance the quality of services we provide.

Experience—DMHB has a history of providing quality professional services to an impressive list of public sector clients in Florida. We currently serve a large number of public sector entities in Florida, including cities, villages, special districts, as well as a large number of community development districts. Our firm has performed in excess of 100 community development district audits. In addition, our senior management team members have between 25 and 35 years experience in serving Florida governments. DMHB is a recognized leader in providing services to governmental and non-profit agencies within the State of Florida. Through our experience in performing audits, we have been able to increase our audit efficiency and therefore reduce cost. We have continually passed this cost saving on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with audit standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up to date on all changes that are occurring within the industry.

Timeliness – In order to meet the Districts needs, we will perform interim internal control testing by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 31st. Follow up review will be completed as necessary.

Communication and Knowledge Sharing— Another driving force behind our service approach is frequent, candid and open communication with management with no surprises. During the course of the audit, we will communicate with management on a regular basis to provide you with a status report on the audit and to discuss any issues that arise, potential management letter comments, or potential audit differences.

In the accompanying proposal, you will find additional information upon which you can evaluate DMHB's qualifications. Our full team is in place and waiting to serve you. Please contact us at 2222 Colonial Road, Suite 200 Fort Pierce, FL 34950. Our phone number is (772) 461-8833. We look forward to further discussion on how our team can work together with you.

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The script is cursive and fluid, with the names connected together.

DiBartolomeo, McBee, Hartley & Barnes, P.A.

PROFESSIONAL QUALIFICATIONS

DiBartolomeo, McBee, Hartley & Barnes, P.A. is a local public accounting firm with offices in the cities of Fort Pierce and Port St. Lucie. The firm was formed in 1982.

➤ *Professional Staff Resources*

Our services will be delivered through personnel in both our Port St. Lucie and Ft. Pierce offices, located at 591 S.E. Port St. Lucie Blvd., Port St. Lucie, FL 34984 and 2222 Colonial Road, Suite 200, Fort Pierce, Florida 34950, respectively. DMHB has a total of 19 professional staff including 9 with extensive experience serving governmental entities.

Professional Staff Classification	Number of Professionals
Partner	4
Managers	2
Senior	2
Staff	11
	19

DiBartolomeo, McBee, Hartley & Barnes provides a variety of accounting, auditing, tax litigation support, estate planning, and consulting services. Some of the governmental, non-profit accounting, auditing and advisory services currently provided to clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under the OMB A-133 audit criteria
- Issuance of Comfort Letters, consent letters, and parity certificates in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews
- Assisting in compiling historical financial data for first-time and subsequent submissions for the GFOA Certificate of Achievement for Excellence in Financial Reporting

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

- Audits of franchise fees received from outside franchisees
- Preparation of annual reports to the State Department of Banking and Finance
- Audits of Internal Controls – Governmental Special Project
- Assistance with Implementation of current GASB pronouncements

➤ *Current and Near Future Workload*

In order to better serve and provide timely and informative financial data, we have comprised an experienced audit team. Our present and future workloads will permit the proposed audit team to perform these audits within the time schedule required and meet all deadlines.

➤ *Identification of Audit Team*

The team is composed of people who are experienced, professional, and creative. They fully understand your business and will provide you with reliable opinions. In addition, they will make a point to maintain ongoing dialogue with each other and management about the status of our services.

The auditing firm you select is only as good as the people who serve you. We are extremely proud of the outstanding team we have assembled for your engagement. Our team brings many years of relevant experience coupled with the technical skill, knowledge, authority, dedication, and most of all, the commitment you need to meet your government reporting obligations and the challenges that will result from the changing accounting standards.

A flow chart of the audit team and brief resumes detailing individual team members' experience in each of the relevant areas follow.

Jim Hartley, CPA – Engagement Partner (resume attached)
Will assist in the field as main contact

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jim has over 35 years of public accounting experience and would serve as the engagement partner. His experience and training include:

- 35 years of non-profit and governmental experience.
- Specializing in serving entities ranging from Government to Associations and Special District audits.
- Has performed audits and advisory services for a variety of public sector entities.
- Has extensive experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines.
- Experienced in maintaining the GFOA Certificate of Achievement.
- 120 hours of CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities, counties, special districts and community development districts. Jim has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Jim currently provides internal audit and consulting services to governmental entities and non-profit agencies to assist in implementing and maintaining “best practice” accounting policies and procedures. Jim provides auditing services to the Fort Pierce Utilities Authority, St. Lucie County Fire District, City of Port St. Lucie, Tradition CDD #1 – 10, Southern Groves CDD #1-6, Multiple CDD audits, Town of St. Lucie Village, Town of Sewall’s Point, Town of Jupiter Island along with several other entities, including Condo and Homeowner Associations.

Education and Registrations

- Bachelor of Science in Accounting – Sterling College.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Treasurer & Executive Board - St. Lucie County Chamber of Commerce
- Budget Advisory Board - St. Lucie County School District
- Past Treasurer - Exchange Club for Prevention of Child Abuse & Exchange Foundation Board
- Board of Directors – State Division of Juvenile Justice

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

Jay has over 45 years of public accounting experience and would serve as the technical reviewer on the audit. His experience and training include:

- 45 years of government experience.
- Specializing in serving local government entities.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, special districts, and school districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- Has extensive experience in performing pension audits.
- Experienced in developing and maintaining the GFOA Certificate of Achievement.
- 120 Hours of relevant government CPE credits over the past 3 years.
- Experience in municipal bond and other governmental-financing options and offerings.

Recent Engagements

Has provided auditing services on local governmental entities including towns, villages, cities, counties, special district and community development districts. Jay has assisted with financial preparation, system implementation, and a variety of government services to a wide range of governmental entities. Jay currently provides auditing services to the City of Port St. Lucie, City of Okeechobee Pension Trust Funds, St. Lucie County Fire District Pension funds, along with several other non-profit and governmental entities.

Education and Registrations

- Bachelor of Science in Accounting and Quantitative Business Management – West Virginia University.
- Certified Public Accountant

Professional Affiliations

- Member of the American Institute of Certified Public Accountants
- Member of the Florida Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

Volunteer Service

- Member of the St. Lucie County Citizens Budget Committee
- Finance committee for the First United Methodist Church
- Treasurer of Boys & Girls Club of St. Lucie County

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

Christine has over 18 years of public accounting experience and would serve as a senior staff for the Constitutional Officers. Her experience and training include:

- 18 years of manager and audit experience.
- Has performed audits and advisory services for a variety of public sector entities including counties, cities, towns and special districts.
- Has experience performing audits of federal grant recipients in accordance with the Single Audit Act and the related Office of Management and Budget (OMB) guidelines, including Circular A-133 and the Rules of the Auditor General.
- 100 hours of relevant government CPE credits over the past 3 years.

Recent Engagements

Has provided audit services on governmental entities including towns, villages, cities and special districts. Christine has assisted with financial statement preparation, system implementation, and a variety of services to a wide range of non-profit and governmental entities. Christine currently provides services to multiple agencies to assist in implementing and maintaining “best practice” accounting policies and procedures.

Engagements include St. Lucie County Fire District, City of Fort Pierce, Town of Sewall’s Point, and Town of St. Lucie Village.

Education and Registrations

- Bachelor of Science in Accounting – Florida State University
- Professional Affiliations
- Active Member of the Florida Institute of Certified Public Accountants
- Active Member of the American Institute of Certified Public Accountants
- Member of the Florida Government Finance Officers Association

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ ***Governmental Audit Experience***

DiBartolomeo, McBee, Hartley & Barnes, P.A., through its principals and members, has provided continuous in-depth professional accounting, auditing, and consulting services to local government units, nonprofit organizations, and commercial clients. Our professionals have developed considerable expertise in performing governmental audits and single audits and in preparing governmental financial statements in conformance with continually evolving GASB pronouncements, statements, and interpretations. All of the public sector entities we serve annually are required to be in accordance with GASB pronouncements and government auditing standards. We currently perform several Federal and State single audits in compliance with OMB Circular A-133 and under the Florida Single Audit Act. Our professionals are also experienced in assisting their clients with preparing Comprehensive Annual Financial Reports (GFOA).

All work performed by our firm is closely supervised by experienced certified public accountants. Only our most seasoned CPA's perform consulting services. Some of the professional accounting, auditing, and management consulting services currently provided to our local governmental clients include:

- Annual financial and compliance audits including Single Audits of State and Federal financial assistance programs under OMB A-133 audit criteria and the Florida Single Audit Act
- Assisting in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement of Excellence in Financial Reporting
- Audits of franchise fees received from outside franchisees
- Assistance with Implementation of GASB-34
- Internal audit functions
- Fixed assets review and updating cost/depreciation allocations and methods

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

Quality control in any CPA firm can never be taken for granted. It requires a continuing commitment to professional excellence. DiBartolomeo, McBee, Hartley & Barnes is formally dedicated to that commitment.

In an effort to continue to maintain the standards of working excellence required by our firm, DiBartolomeo, McBee, Hartley & Barnes, P.A. joined the Quality Review Program of the American Institute of Certified Public Accountants. To be a participating member firm, a firm must obtain an independent compliance review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements. The scope of peer review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence
- Assignment of professional personnel to engagements
- Consultation on technical matters
- Supervision of engagement personnel
- Hiring and employment of personnel
- Professional development
- Advancement
- Acceptance and continuance of clients
- Inspection and review system

➤ *Independence*

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, independent auditors must exercise utmost care in the performance of their duties.

Our firm has provided continuous certified public accounting services in the government sector for 31 years, and we are independent of the Community Development Districts as defined by the following rules, regulations, and standards:

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

- Au Section 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants
- ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants
- Chapter 21A-21, Florida Administrative Code
- Section 473.315, Florida Statutes
- Government Auditing Standards, issued by the Comptroller General of the United States

➤ *Computer Auditing Capabilities*

DiBartolomeo, McBee, Hartley & Barnes' strong computer capabilities as demonstrated by our progressive approach to computer auditing and extensive use of microcomputers. Jay McBee is the MIS partner for DMHB. Jay has extensive experience in auditing and evaluating various computer systems and would provide these services in this engagement.

We view the computer operation as an integral part of its accounting systems. We would evaluate the computer control environment to:

- Understand the computer control environment's effect on internal controls
- Conclude on whether aspects of the environment require special audit attention
- Make preliminary determination of comments for inclusion in our management letter

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

Client	Years	Annual Audit In Accordance With GAAS	Engagement Partner	Incl. Utility Audit/ Consulting	GFOA Cert.	GASB 34 Implementation & Assistance	Total Hours
St. Lucie County Fire District Karen Russell, Clerk-Treasurer (772)462-2300	1984 - Current	√	Jim Hartley			√	250-300
City of Fort Pierce Johnna Morris, Finance Director (772)-460-2200	2005-current	√	Mark Barnes		√	√	800
Fort Pierce Utilities Authority Nina Hurtubise, Finance Director (772)-466-1600	2005-current	√	Jim Hartley	√	√	√	600
Town of St. Lucie Village Diane Robertson, Town Clerk (772) 595-0663	1999 – current	√	Jim Hartley			√	100
City of Okeechobee Pension Trust Funds Marita Rice, Supervisor of Finance (863)763-9460	1998 – current	√	Jay McBee				60
St. Lucie County Fire District 175 Pension Trust Fund Chris Bushman , Captain (772) 462-2300	1990 – current	√	Jay McBee				60
Tradition Community Development District 1-10 Alan Mishlove, District Finance Manager (407)382-3256	2002 - current	√	Jim Hartley			√	350
Legends Bay Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Union Park Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Deer Island Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Park Creek Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50
Waterleaf Community Development District Patricia Comings-Thibault (321)263-0132	2013-current	√	Jim Hartley				50

TECHNICAL APPROACH

a. *An Express Agreement to Meet or Exceed the Performance Specifications.*

1. The audit will be conducted in compliance with the following requirements:
 - a. Rules of the Auditor General for form and content of governmental audits
 - b. Regulations of the State Department of Banking and Finance
 - c. Audits of State and Local Governmental Units-American Institute of Certified Public Accountants.
2. The audit report shall contain the opinion of the auditor in reference to all financial statements, and an opinion reflecting compliance with applicable legal provisions.
3. We will also provide the required copies of the audit report, the management letter, any related reports on internal control weaknesses and one copy of the adjusting journal entries and financial work papers.
4. The auditor shall, at no additional charge, make all related work papers available to any Federal or State agency upon request in accordance with Federal and State Laws and Regulations.
5. We will work in cooperation with the District, its underwriters and bond council in regard to any bond issues that may occur during the term of the contract.
6. The financial statements shall be prepared in conformity with Governmental Accounting Standards Board Statement Number 34, 63 and 65.

We will commit to issuing the audit for each Fiscal year by June 1st of the following year. In order to ensure this we will perform interim internal control testing as required by January 31st from unaudited preliminary general ledgers provided. The remaining testing will be completed no later than May 1st. We will also review all minutes and subsequent needs related to the review of the minutes by January 30th. Follow up review will be completed as necessary.

b. A Tentative Schedule for Performing the Key phases of the Audit

Audit Phase and Tasks	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.
<i>I. Planning Phase:</i>							
Meetings and discussions with Scenic Highway Community Development District personnel regarding operating, accounting and reporting matters							
Discuss management expectations, strategies and objectives							
Review operations							
Develop engagement plan							
Study and evaluate internal controls							
Conduct preliminary analytical review							
<i>II. Detailed Audit Phase:</i>							
Conduct final risk assessment							
Finalize audit approach plan							
Perform substantive tests of account balances							
Perform single audit procedures (if applicable)							
Perform statutory compliance testing							
<i>III. Closing Phase:</i>							
Review subsequent events, contingencies and commitments							
Complete audit work and obtain management representations							
Review proposed audit adjustments with client							
<i>IV. Reporting Phase:</i>							
Review or assist in preparation of financial statement for Scenic Highway Community Development District							
Prepare management letter and other special reports							
Exit conference with Scenic Highway Community Development District officials and management							
Delivery of final reports							

b. SPECIFIC AUDIT APPROACH

Our partners are not strangers who show up for an entrance conference and an exit conference. We have developed an audit plan that allows the partners to directly supervise our staff in the field. By assigning two partners to the audit, we will have a partner on-site for a significant portion of the fieldwork. This also gives the District an additional contact individual for questions or problems that may arise during the audit.

The scope of our services will include a financial, as well as, a compliance audit of the District's financial statements. Our audit will be conducted in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Additionally, our audit will be conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida.

Our audit approach places emphasis on the accounting information system and how the data is recorded, rather than solely on the verification of numbers on a financial statement. This approach enables us to:

- Maximize our understanding of the District's operating environment
- Minimize time required conducting the audit since we start with broad considerations and narrow to specific audit objectives in critical areas

Our audit approach consists of four phases encompassing our audit process:

- Planning Phase
- Detailed Audit Phase
- Closing Phase
- Reporting

Planning Phase

Meetings and Expectations:

Our first step in this phase will be to set up a planning meeting with the financial and operating management of Scenic Highway Community Development District. Our goal here is to eliminate "surprises." By meeting with responsible officials early on we can discuss significant accounting policies, closing procedures and timetables, planned timing of our audit procedures and expectations of our work. This will also be the starting point for our discussions with management related to *SAS No. 99-Consideration of Fraud in a Financial Statement Audit*. Inquiries will be made regarding managements knowledge of fraud and on management's views regarding the risk of fraud.

Review Operations and Develop Engagement Plan

It is critical that we understand the District's operating environment. To do this we will obtain and review such items as, organizational charts, recent financial statements, budget information, major contracts and lease agreements. We will also gather other information necessary to increase our understanding of the District's operations, organization, and internal control.

Study and Evaluate Internal Control

As part of general planning, we will obtain an understanding and assessment of the District's control environment. This assessment involves a review of management's operating style, written internal control procedures, and the District's accounting system. The assessment is necessary to determine if we can rely on control procedures and thus reduce the extent of substantive testing.

We then test compliance with established control procedures by ascertaining that the significant strengths within the system are functioning as described to us. Generally, transactions are selected and reviewed in sufficient detail to permit us to formulate conclusions regarding compliance with control procedures and the extent of operation compliance with pertinent laws and regulations. This involves gaining an understanding of the District's procedures, laws and regulations, and testing systems for compliance by examining contracts, invoices, bid procedures, and other documents. After testing controls, we then evaluate the results of those tests and decide whether we can rely on controls and thus reduce other audit procedures.

Conduct Preliminary Analytical Review

Also during the planning stage, we undertake analytical procedures that aid us in focusing our energies in the right direction. We call these analytical reviews.

A properly designed analytical review can be a very effective audit procedure in audits of governmental units. Analytical reviews consist of more than just a comparison of current-year actual results to prior-year actual results. Very effective analytical review techniques include trend analysis covering a number of years and comparisons of information not maintained totally within the financial accounting system, such as per capita information, prevailing market interest rates, housing statistics, etc.

Some examples of effective analytical reviews performed together and/or individually include:

- Comparison of current-year actual results with current-year budget for the current and past years with investigation of significant differences and/or trends
- Trend analysis of the percentage of current-year revenues to current-year rates for the current and previous years with investigation of significant changes in the collection percentage
- Trend analysis of the percentage of expenditures by function for the current and previous years with investigation of significant changes in percentages by department
- Monthly analysis of receipts compared to prior years to detect trends that may have audit implications

Conclusions reached enable us to determine the nature, timing and extent of other substantive procedures.

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

Risk assessment requires evaluating the likelihood of errors occurring that could have a material affect on the financial statements being audited. The conclusions we reach are based on many evaluations of internal control, systems, accounts, and transactions that occur throughout the audit. After evaluating the results of our tests of control and our final risk assessment we can develop detailed audit programs.

Perform Substantive Tests of Account Balances

These tests are designed to provide reasonable assurance as to the validity of the information produced by the accounting system. Substantive tests involve such things as examining invoices supporting payments, confirmation of balances with independent parties, analytical review procedures, and physical inspection of assets. All significant accounts will be subjected to substantive procedures. Substantive tests provide direct evidence of the completeness, accuracy, and validity of data.

Perform Single Audit Procedures (if applicable)

During the planning phase of the audit we will request and review schedules of expenditures of federal awards and state financial assistance. These schedules will be the basis for our determination of the specific programs we will test.

In documenting our understanding of the internal control system for the financial statement audit, we will identify control activities that impact major federal and state programs as well. This will allow us to test certain controls for the financial audit and the single audit concurrently. We will then perform additional tests of controls for each federal and state program selected for testing. We will then evaluate the results of the test of controls to determine the nature, timing and extent of substantive testing necessary to determine compliance with major program requirements.

Perform Statutory Compliance Testing

We have developed audit programs for Scenic Highway Community Development District designed to test Florida Statutes as required by the Auditor General. These programs include test procedures such as general inquiries, confirmation from third parties, and examination of specific documents.

Closing Phase

During the closing phase we perform detail work paper reviews, request legal letters, review subsequent events and proposed audit adjustments. Communication with the client is critical in this phase to ensure that the information necessary to prepare financial statements in conformity with accounting principles generally accepted in the United States has been obtained.

Reporting Phase

Financial Statement Preparation

As a local firm, we spend a considerable amount of time on financial statement preparation and support. With this in mind, we can assist in certain portions of the preparation of financial statements or simply review a draft of financials prepared by your staff. We let you determine our level of involvement.

Management Letters

We want to help you solve problems before they become major.

Our management letters go beyond citing possible deficiencies in the District's internal control structures. They identify opportunities for increasing revenues, decreasing costs, improving management information, protecting assets and improving operational efficiency.

The diversity of experience of our personnel and their independent and objective viewpoints make the comments, observations, and conclusions presented in our management letters a valuable source of information. We have provided positive solution-oriented objective recommendations to our governmental clients regarding investments, accounting accuracy, data processing, revenue bonds, payroll, utility billing, purchasing, budgeting, risk management, and internal auditing.

This review ensures the integrity of the factual data in the management letter but does not influence or impair our independence.

Exit Conferences and Delivery of Reports

We anticipate meeting with appropriate District personnel in February and issuing the final required reports by the May meeting of each year.

PROPOSED AUDIT FEE

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Scenic Highway Community Development District as follows:

September 2024	\$ 3,200
September 2025	\$ 3,300
September 2026	\$ 3,450
September 2027	\$ 3,600
September 2028	\$ 3,800

In years of new debt issuance fees may be adjusted as mutually agreed upon.

SECTION C

Proposal to Provide Auditing Services

Scenic Highway

Community Development District

**For the Fiscal Year Ending
September 30, 2024
With an Option for Four Additional Annual Renewals**

Submitted by:



**1800 Pembroke Drive
Suite 170
Orlando, Florida 32810
(407) 843-5406**

CONTACT: Tamara Campbell, C.P.A.

tcampbell@mcdermittdavis.com
www.mcderrimtdavis.com

Proposal for Audit Services to
Scenic Highway Community Development District
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Letter of Interest



1800 Pembroke Drive, Suite 170
Orlando, Florida 32810
407-843-5406
www.mcdermittdavis.com

November 15, 2024

Monica Virgen, District Manager
Scenic Highway Community Development District

Thank you for the opportunity to submit our qualifications and experience to serve as independent auditors of *Scenic Highway Community Development District*. The accompanying proposal will provide you detailed information regarding the scope of services to be provided, as well as a profile of the firm, the individuals who will serve you, our qualifications and experience, and representative clients, including specific references.

It is our understanding that we will provide the following services:

1. Financial audit of the basic financial statements of *Scenic Highway Community Development District* for the fiscal year ending September 30, 2024, with an option for four additional annual renewals.
2. We will commit to maintain staff required to conclude the audits within the time constraints indicated in the RFP.
3. The audit will be performed in accordance with generally accepted auditing standards, *Governmental Auditing Standards* and the Rules of the Auditor General of the State of Florida.

We believe we are the best-qualified firm to perform the engagement for the following reasons:

- o We presently audit **over forty Community Development Districts**, fourteen municipalities and one special water district and have an excellent working knowledge of generally accepted accounting principles related to governmental entities.
- o We assist in the preparation of the financial statements for most of these governmental entities.
- o We have assisted nine municipalities in receiving the GFOA "Certificate of Achievement for Excellence in Financial Reporting". Most of these municipalities have been receiving the "Certificate of Achievement" between ten and twenty years. Tamara Campbell is active as a national review team member of the GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program. As a review team member, Ms. Campbell reviews and evaluates financial reports submitted by cities and counties to determine whether the financial reports meet the stringent requirements to receive the GFOA's prestigious award. Participating as a review team member, Ms. Campbell has demonstrated her expertise in governmental accounting and auditing.
- o We have strong information technology ability and will input the District's general ledger balances into our ProSystem fx Engagement software and perform a virtually "paperless" audit. The District's Financial Statements are linked to the general ledger; therefore, the likelihood of errors on the financial statements is reduced.
- o We have recent and continuous experience and have devoted a great deal of our continuing education to the governmental auditing and accounting field. Our firm meets the independence and education requirements of the Government Auditing Standards issued by the Comptroller General of the United States. Our firm is independent of *Scenic Highway Community Development District* as defined by Government Auditing Standards.

- We are members of the American and Florida Institutes of Certified Public Accountants and an Associate member of the Governmental Finance Officers Association. Our firm is active in governmental organizations throughout Central Florida and has served on governmental committees of the Florida Institute of CPA's.
- We are a local firm with personnel committed to quality and professional performance, accustomed to providing a high level of client satisfaction. We believe that our firm is part of a team effort to assist the District in developing the best financial reporting possible.
- We have a history of continuity of personnel assigned to the engagement. Our single office firm and low personnel turnover assures uninterrupted services from our partners and staff. We have a staff of 28 people and 8 of those are governmental audit staff.

McDermitt Davis, LLC has not colluded with any of the proposers, and we have not defaulted on any previous contract, and are not in arrears on any previous or existing contract and are properly licensed.

Because of our unique qualifications and a philosophy based on complete dedication to client service, we feel confident that we can provide you with responsiveness and a range of experience that will best serve your needs.

Ms. Tamara Campbell, partner, is authorized to represent the firm and may be contacted at 1800 Pembroke Drive, Suite 170, Orlando, Florida 32810, or phone (407) 843-5406.

We would consider it a privilege to continue to serve as independent auditors for Scenic Highway Community Development District.

Sincerely,

McDermitt Davis, LLC



Tamara Campbell, CPA

Company Background



About Us:

McDermitt Davis, LLC was incorporated in the State of Florida in August 1984 and serves Central Florida from its centrally located office in Orlando, Florida. The partners and managers have over 100 years of combined experience in public accounting, and our firm has grown to be ranked as one of the top 10 accounting firms in Central Florida by the Orlando Business Journal.



When considering whether to hire our firm, you will find that McDermitt Davis can be differentiated from our competitors in several areas, such as:

- **Local, Experienced and Involved Partners:** Our partners and managers have over 100 years of combined experience in public accounting. Tammy has over eighteen (18) years of governmental accounting and auditing experience, including municipalities, airport authorities and over **40 community development districts**.
- **Commitment to Quality:** McDermitt Davis has received a "pass" audit opinion by our peer reviewers regarding our firm's Quality Control Standards.
- **Timely Audits:** Our commitment is to meet all audit deadlines; all of our audits have been performed according to agreed audit schedules.

Our firm has a wide range of clients providing both goods and services in the Central Florida area. Our practice encompasses auditing, accounting, management advisory and tax services. A list of all governmental clients audited by us for the fiscal years 2018-2023 is as follows:

- **Over Forty Community Development Districts**
- City of Belle Isle, Florida ^{^*}
- City of Clermont, Florida ^{^*}
- City of Fruitland Park, Florida[^]
- City of Inverness, Florida[^]
- City of Lake Helen, Florida[^]
- City of Lake Mary, Florida^{^*}
- City of Longwood, Florida^{^*}
- City of Mascotte, Florida[^]
- City of Minneola, Florida[^]
- City of Orange City, Florida^{^*}
- City of Tavares, Florida^{^*}
- City of Umatilla, Florida^{^*}
- Homosassa Special Water[^]
- Sun'n Lake of Sebring Improvement District[^]
- Town of Montverde, Florida[^]
- Town of Palm Shores, Florida[^]
- Town of Windermere, Florida[^]

[^]These entities are presently clients of McDermitt Davis, LLC

^{*}These entities participate in the Certificate of Achievement for Excellence in Financial Reporting program.

General Information about McDermitt Davis

License to Practice in Florida

Our Firm and all key professional staff are properly licensed to practice in the state of Florida. In addition, our Firm and all assigned key personnel are in good standing with the Florida Board of Accountancy. We can provide a copy of actual license, if requested.

Independence

McDermitt Davis, LLC is independent of the District as defined by auditing standards contained in *Government Auditing Standards*.



Governmental Audit Quality Center

McDirmitt Davis, LLC is a member of the AICPA's Governmental Audit Quality Center which is dedicated to establishing the highest standards of audit quality in the governmental accounting and audit sector.

External Quality Control Review

Our Firm understands the importance of developing a formal quality control program, and therefore have been a member of the Private Companies Practice Section of the American Institute of Certified Public Accountants **since 1985**. Member firms are required to adhere to quality control standards established by the AICPA Quality Control Standards Committee and to submit to peer reviews of the firm's accounting and audit practice. Peer reviews are intensive reviews of a firm's quality control system by an independent CPA firm. Our firm has had seven peer reviews performed by the American Institute of Certified Public Accountants. Each peer review has included a review of a local governmental entity.

On our most recent peer review performed in 2023, we received a peer review rating of "pass", which is the highest rating that a firm can receive under the revised peer review standards. We have **never** been subject to any litigation or disciplinary actions by a client, the State or any professional organization for substandard field work. A copy of our firm's most recent peer review report follows this section. These peer reviews included a review of at least two governmental engagements, and it should be noted that there were no findings as a result of this review. We have never withdrawn from an engagement prior to the agreed expiration date.

Size and Organization

McDirmitt Davis LLC has 28 employees, the total number of governmental audit staff is 8; the professional staff of our firm has been conducting governmental audits in the Central Florida area for the past thirty years. We are experienced auditors in a variety of industries and offer experience in auditing federal grants under the Single Audit Act and performing compliance audits of state grants.

Our experience in governmental auditing has led to the development of efficient procedures that provide various client benefits. Our services provide our clients with a wide range of knowledge, confidence, and helpful management advice.

Memberships



American Institute
of Certified Public
Accountants



Florida Institute of
Certified Public
Accountants



Florida Government
Finance Officers
Association



Government Audit
Quality Center



Below is a listing of the type of other services that we have provided to governmental clients:

1. Assistance in preparation of Comprehensive Annual Financial Reports for recognition by the Government Finance Officers Certificate of Achievement Program.
2. Issuance of Comfort Letters and Consent Letters in conjunction with the issuance of tax-exempt bonds.
3. Assistance on early implementation of new GASB Statements.
4. Assistance in compiling historical financial data for first-time submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting.
5. Detailed internal control studies and evaluations of accounting systems.

Engagement Team

The following table lists the names of firm accounting personnel assigned to the audit:

Name	Audit Role
Tamara Campbell, CPA	Engagement Partner
Carlos Vidal, CPA	Engagement Manager
Anthony Zelaya	Engagement Senior

All of the above people have considerable experience on governmental audit engagements. All supervisory personnel assigned to the audit, are Certified Public Accountants. The engagement partner and audit senior will be assigned to audit on a full-time basis. In addition to the partner and managers, McDermitt Davis will utilize various audit senior and staff members for audit fieldwork.

Continuing Education

McDermitt Davis, LLC is committed to the personal and professional growth of its staff. Our firm requires an annual minimum of 40 hours of continuing professional education for each staff member.

Our governmental audit staff complies with the continuing education requirements of the State of Florida, the Governmental Accountability Office (GAO), and *Governmental Auditing Standards* (Yellow Book). Therefore at least 24 hours during a 2-year period must be in subjects directly related to the government environment and to governmental auditing. Our governmental audit staff always exceed this requirement since they attend each year the Florida Governmental Financial Officer's Association Annual Conference which provides 22 hours of training in governmental accounting and auditing.

As a result of our governmental experience, our staff has taught classes or lectured on various topics. We offer "in-house" education courses for our staff, which at times, our clients have attended. In addition, we are available to teach seminars for the benefit of the District's accounting staff.



Information Technology

Our firm has one dedicated Information Technology specialist who has several years' experience in setting up and administering computer systems and networks of all sizes. In addition, all governmental audit personnel are experienced with various governmental software programs. We utilize automated, paperless auditing software which stores all trial balances and audit workpapers electronically. We also use Data Analysis Software, which enables us to make random, and targeted sample selections.

We also have several methods for the District to transmit audit information securely. A client portal option, a secure email upload system, and a tailored engagement organizer system.

Records Retention

Our firm maintains records in accordance with local, state, and Federal Public Records Retention Requirements.

Federal or State Reviews

Any Federal or State desk review has resulted in no findings, and we have never undergone a Federal or State field audit.

Peer Review Letter



Report on the Firm's System of Quality Control

December 7, 2023

To the partners of McDirmit Davis, LLC
And the Peer Review Committee of the
Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC (the firm) in effect for the year ended June 30, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act, and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

MEMBER AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of McDirmit Davis, LLC in effect for the year ended June 30, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. McDirmit Davis, LLC has received a peer review rating of *pass*.



Prida Guida & Perez, P.A.

PRIDA, GUIDA & PEREZ, P.A.

Audit Personnel Experience



Tammy Campbell, CPA
Partner

Education, Certifications, and Licenses

- B.S. Degree in Accounting, University of Central Florida
- Masters in Taxation, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Reviewer for GFOA's "Certificate of Achievement for Excellence in Financial Reporting" program
- Member of the Orange County School Board Audit Advisory Committee

Continuing Professional Education

Tammy has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards (the "Yellow Book")*. CPE included classes on Single Audits, the *Yellow Book*, and changes in governmental accounting principles, such as GASBS 87 on leases.

Experience

- Tammy has 20 years of governmental accounting and auditing experience, including municipalities and special districts.
- Her experience has included planning, fieldwork, and preparation of comprehensive annual financial reports for several governmental audit engagements.
- Tammy has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- | | |
|--|-----------------------------------|
| • Over 50 Community Development Districts | • City of Minneola |
| • City of Belle Isle | • City of Orange City |
| • City of Clermont | • City of Tavares |
| • City of Fruitland Park | • City of Umatilla |
| • City of Inverness | • Town of Montverde |
| • City of Lake Helen | • Town of Palm Shores |
| • City of Lake Mary | • Town of Windermere |
| • City of Longwood | • Homosassa Water District |
| • City of Mascotte | • Sun N Lake Improvement District |



Carlos Vidal, CPA
Audit Manager

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Bachelor of Science in Finance, University of Central Florida
- Master of Science in Accounting, University of Central Florida
- CPA, Certified Public Accountant - Florida

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Affordable Housing Association of Certified Public Accountants (AHACPA)

Continuing Professional Education

Carlos has completed over 120 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past three years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Carlos has 8 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities, and HUD property entities.

Governmental Audit Experience (Past 5 years)

- | | |
|--|---|
| <ul style="list-style-type: none">• Various Community Development Districts• City of Belle Isle• City of Inverness• City of Lake Helen• City of Longwood• City of Minneola | <ul style="list-style-type: none">• City of Orange City• City of Tavares• City of Umatilla• Town of Windermere |
|--|---|



Anthony Zelaya

Audit Senior

Education, Certifications, and Licenses

- Bachelor of Science in Accounting, University of Central Florida
- Associate of Arts in General Studies, Valencia College
- Associate of Science in Restaurant Management, Valencia College

Affiliations and Community Involvement

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)

Continuing Professional Education

Anthony has completed over 40 hours of Continuing Professional Education (CPE) in the area of governmental accounting and auditing within the past two years and meets the requirements of *Governmental Auditing Standards*.

Experience

- Anthony has 4 years of governmental accounting and auditing experience.
- He has significant experience in the audits of governmental and not-for-profit entities.
- Anthony is one of the firm's single audit specialists and is knowledgeable on various compliance requirements.
- Anthony has worked with all municipalities in the ACFR preparation process, including assisting most cities with obtaining the GFOA Certificate of Achievement.

Governmental Audit Experience (Past 5 years)

- **Various Community Development Districts**
- City of Belle Isle
- City of Clermont
- City of Fruitland Park
- City of Inverness
- City of Lake Helen
- City of Lake Mary
- City of Longwood
- City of Mascotte
- City of Minneola
- City of Orange City
- City of Tavares
- City of Umatilla
- Town of Montverde
- Town of Palm Shores
- Homosassa Special Water District



References of Governmental Accounting Experience

<u>Principal Client Contact</u>	<u>Scope of Work</u>	<u>Years</u>
<u>Sun'n Lake of Sebring Improvement District</u>		
<p>Ms. Coral Benka, Finance Director</p> <p>5306 Sun'n Lake Blvd. Sebring, FL 33872 cbenka@snldistrict.org</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2011 to Present
<u>Trevesta Community Development District</u>		
<p>Ms. Venessa Smith Rizzetta and Company Senior Accountant</p> <p>3434 Colwell Ave. Suite 200 Tampa, Florida 33614 vsmith@rizzetta.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2021 to Present
<u>Meadow Pointe II Community Development District</u>		
<p>Ms. Helena Schneider Inframark Accounting Supervisor</p> <p>210 N. University Drive Suite 702 Coral Springs, Florida 33071 helena.schneider@inframark.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2012 to Present
<u>Toscana Isles Community Development District</u>		
<p>Mr. Jeffrey Pinder Wrathell Hunt and Associates Controller</p> <p>2300 Glades Road Suite 410W Boca Raton, Florida 33431 pinderj@whhassociates.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2015 to Present
<u>Homosassa Special Water District</u>		
<p>Ms. Jenn Roberts, Manager</p> <p>7922 W. Grover Cleveland Blvd. Homosassa, FL 34448 jroberts@homosassawater.com</p>	<ul style="list-style-type: none"> Annual Financial & Compliance Audit and preparation of Financials 	2007 to Present



List of 2021-2023 Community Development District Audits:

Community Development District

Beach Road Golf Estates Community Development District
Beacon Lakes Community Development District
Belmont Community Development District
Bexley Community Development District
Celebration Community Development District
Chapel Crossings Community Development District
Concorde Station Community Development District
Concorde Estates Community Development District
Dovera Community Development District
Enterprise Community Development District
Fiddler's Creek Community Development District #1
Heritage Isle at Viera Community Development District
Hidden Creek North Community Development District
Hills of Minneola Community Development District
Holly Hill Road East Community Development District
Long Lake Reserve Community Development District
Meadow Pointe II Community Development District
Mediterra Community Development District
Mirabella Community Development District
Osceola Village Center Community Development District
Panther Trails Community Development District

Scenic Highway Community Development District

Southaven Community Development District
Southern Hills Plantation II Community Development District
Spring Ridge Community Development District
Summer Woods Community Development District
Summerstone Community Development District
Suncoast Community Development District
Sweetwater Creek Community Development District
The Crossings at Fleming Island Community Development District
The Woodlands Community Development District
Toscana Isles Community Development District
Town of Kindred Community Development District
Towne Park Community Development District
Trevesta Community Development District
Trout Creek Community Development District
University Square Community Development District
University Village Community Development District
Valencia Water Control District
Watergrass II Community Development District
Westridge Community Development District
Westside Haines City Community Development District
Willow Walk Community Development District

County

Lee
Miami-Dade
Hillsborough
Pasco
Osceola
Pasco
Pasco
Osceola
Seminole
Osceola
Collier
Brevard
Hillsborough
Lake
Polk
Pasco
Pasco
Collier
Hillsborough
Osceola
Hillsborough
Polk
St. Johns
Hernando
Hernando
Manatee
Pasco
Pasco
St. Johns
Clay
North Port
Sarasota
Osceola
Polk
Manatee
St. Johns
Lee
Lee
Orange
Pasco
Polk
Polk
Manatee

Service Approach

Service Approach

Our audit will be segmented as follows:

- Phase 1: Audit Planning
- Phase 2: Evaluation and Testing of Internal Controls
- Phase 3: Substantive Testing
- Phase 4: Reporting

Phase 1: Audit Planning

Preliminary planning includes deciding on an overall strategy for the audit, obtaining an understanding of the entity and its environment, including its internal control, making an initial assessment of audit risk and materiality, and deciding on the overall timing of the engagement. We will also begin to assemble our “permanent file,” which consists of copies of organizational charts, District manuals, documents, and financial and other management systems.



We will meet with staff of the District to obtain an understanding of the flow of transactions through your accounting system. This includes understanding your computer environment in order to comply with the requirements of AU-C 300, *Planning an Audit*. We will also gather information to identify fraud risks as required by AU-C 240 *Consideration of Fraud in a Financial Statement Audit*.

We will also perform preliminary analytical procedures and compare trends for the current and at least the two previous years for unusual fluctuations. This will include review of both budget and actual amounts.

During this planning phase, we will ask management and staff at the District to identify areas of higher risk as well as other areas that they want us to focus on during our audit. We will also provide the District with a list of all schedules to be prepared by the District.

Phase 2: Evaluation and Testing of Internal Controls and Compliance

During Phase 2, we will evaluate your control policies and procedures to determine if they are functioning properly in significant transaction classes. To gain an understanding of the procedures in place, and current internal control structure, we typically conduct interviews with staff and management involved in the specific transaction class to be tested. We then perform tests of these controls to determine with reasonable assurance that control procedures are functioning as planned and whether further testing will be needed.

As part of our tests of controls, we will include tests of compliance with applicable ordinances, and state and federal laws and regulations. In order to determine which ordinances, laws and regulations to test for compliance, we start by reviewing the FICPA Practice Aid *Compliance Auditing in Florida*. We then evaluate which ordinances, laws and regulations have a direct and material effect on the determination of financial statement amounts. Sample sizes are determined based upon our assessment of control risk and may be judgmental, random, or stratified, depending on the attributes of the population being tested. We will select samples from the significant transaction classes and trace from original documents through the computer system to the general ledger through the use of Data Analysis Software.



Service Approach - Continued

Phase 2: Evaluation and Testing of Internal Controls and Compliance - Continued

Our control testing includes obtaining an understanding of the computer software used by the District, and tracing sample selections through the system to determine the desired outcomes are being achieved. Our testing of Information Technology includes inquiries of appropriate personnel regarding data backups and access to District files.

After controls have been documented, evaluated and tested, we will finalize the District's audit plan. Audit programs will be tailored to fit the specifics of the District's accounting systems.

Phase 3: Substantive Testing

Our year-end fieldwork will focus on verifying balances in accounts. For example, we will confirm cash balances, as well as debt balances with financial institutions. In addition to obtaining audit confirmations, representation letters and attorney letters, we will perform tests on account balances using analytical procedures, recalculation and verification.

Our firm uses ProSystem fx Engagement electronic audit software which may allow us to interface with your accounting system and reduce the time required to transfer your accounting data to a separate software package. We believe it is important to use analytical review procedures in this substantive phase of the audit. We compare analytical results to our expectation of what the results should be in order to determine if additional audit procedures are required. Typical analytical procedures include expense variances with previous years and budget amounts, revenue variances with previous years and budgeted amounts.

We will keep the District's management up to date on the progress of the audit and will discuss preliminary findings and potential problems or opportunities as we encounter them. Our approach to resolving problems encountered is to discuss with the District Manager to make sure our understanding is correct. Our process to produce a meaningful "management letter" is to review results of testing of internal controls, as well as year-end field work and draft recommendations for improvements to be discussed with management.

Phase 4: Reporting

The audit work is reviewed by the engagement partner throughout the engagement. Once the engagement partner review is complete, a second review of the financial statements is performed by the independent reviewer. This second review is required as part of McDermitt Davis's internal system of quality control and ensures the District receives the best service possible.

We will prepare a draft of the financial statements and then issue the following:

- Auditor's report on financial statements
- 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*.
- Management Letter

We will provide technical assistance to the District to meet changes in required disclosures. Once reports have been reviewed by management and approved in final form, we will issue final reports and supply in electronic format.

Cost Proposal



Cost Proposal

We understand the requested services include audits of the District's financial statements for the year ended September 30, 2024, with the option of four additional annual renewals. The audit will be made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

McDermitt Davis, LLC is duly licensed under Chapter 473, Florida Statutes and is qualified to conduct audits in the State of Florida and audits in accordance with *Government Auditing Standards*.

We believe in continuing client contact throughout the year, not just during the audit. We encourage on-going client contact by not charging any fee for phone calls.

Fees include all services, including but not limited to, meals and lodging, transportation, printing and binding, telephone, fax and copies. Out of pocket expense (if any) related to charges for confirmations will be in addition to the audit fee. Invoices will be submitted as work progresses on each phase of the audit.

<u>Year Ended</u>	<u>Audit Fee</u>
September 30, 2024	\$4,500
September 30, 2025	\$4,500
September 30, 2026	\$4,800
September 30, 2027	\$4,800
September 30, 2028	\$4,800

BOARD OF SUPERVISORS MEETING

SECTION III

SECTION B

RESOLUTION 2025-01

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
SCENIC HIGHWAY COMMUNITY DEVELOPMENT
DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF
THE LANDOWNER'S ELECTION OF SUPERVISORS HELD
PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND
PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Scenic Highway Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida; and

WHEREAS, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held within 90 days of the District's creation and every two years following the creation of the District for the purpose of electing supervisors of the District; and

WHEREAS, such landowners meeting, the Minutes of which are attached hereto as **Exhibit A**, was held on November 19, 2024, immediately prior to the meeting of the District's Board of Supervisors, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

WHEREAS, the Board of Supervisors of the District, by means of this Resolution, desires to canvas the votes and declare and certify the results of said election.

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

SECTION 1. The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown:

_____	Seat 1	Votes _____
_____	Seat 2	Votes _____
_____	Seat 4	Votes _____

SECTION 2. In accordance with Section 190.006(2), *Florida Statutes*, and by virtue of the number of votes cast for the Supervisor, the above-named persons are declared to have been elected for the following terms of office:

_____	4 Year Term
_____	4 Year Term
_____	2 Year Term

SECTION 3. This resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 19th day of November 2024.

ATTEST:

**SCENIC HIGHWAY
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of Landowner Meeting and Election

SECTION D

RESOLUTION 2025-02

**A RESOLUTION ELECTING THE OFFICERS OF THE
SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT, POLK
COUNTY, FLORIDA.**

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*; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 19th day of November 2024.

ATTEST:

**SCENIC HIGHWAY
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

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

The audit committee meeting of the Board of Supervisors of the Scenic Highway Community Development District was held on Tuesday, **October 15, 2024** at 10:53 a.m. at the Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom Webinar.

Present for the Audit Committee were:

Bobbie Henley
Lindsey Roden
Kristin Cassidy
Jessica Spencer

Also, present were:

Tricia Adams
Savanah Hancock
Meredith Hammock *by Zoom*
Marshall Tindall

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk
GMS Field Services

The following is a summary of the discussions and actions taken at the October 15, 2024 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 and called roll.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated no members of the public were present.

THIRD ORDER OF BUSINESS

Audit Services

A. Approval of Request for Proposals and Selection Criteria

B. Approval of Notice of Request for Proposals for Audit Services

C. Public Announcement of Opportunity to Provide Audit Services

Ms. Adams stated the request for proposals for audit services is on page 46 of the agenda package. It would be for five years of audit services starting with FY2024. The evaluation criteria that the Board is required to approve is included. There are five different criteria, each worth 20 points. The Audit Committee can approve the RFP, evaluation criteria and notice with one motion.

On MOTION by Ms. Spencer, seconded by Ms. Henley, with all in favor, the Request for Proposals and Selection Criteria and the Notice of Request for Proposals for Audit Services, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Ms. Henley, seconded by Ms. Spencer, with all in favor, the meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2025-03

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF
THE SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT APPROVING AN
AMENDEDMENT TO THE GENERAL FUND BUDGET
FOR FISCAL YEAR 2024 AND PROVIDING FOR AN
EFFECTIVE DATE.**

WHEREAS, pursuant to Resolution 2023-07 the Scenic Highway Community Development District Board of Supervisors (the “Board”) adopted a General Fund Budget for Fiscal Year 2024; and

WHEREAS, the Board desires to amend the budgeted revenues and expenditures approved for Fiscal Year 2024.

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

1. The General Fund Budget for Fiscal Year 2024 is hereby amended and restated as set forth on the Fiscal Year 2024 Budget attached hereto as **“Exhibit A”**.
2. This Resolution shall take effect immediately upon adoption and be reflected in the monthly and Fiscal Year End 9/30/2024 Financial Statements and Audit Report of the District.

PASSED AND ADOPTED THIS 19th DAY OF NOVEMBER, 2024.

ATTEST:

**BOARD OF SUPERVISORS OF
THE SCENIC HIGHWAY
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary

By:_____

Its:_____

Scenic Highway
Community Development District

Amended Budget
FY 2024



Table of Contents

1-2

General Fund

Scenic Highway
Community Development District
Amended Budget
General Fund

Description	Adopted Budget FY2024	Increase / (Decrease)	Amended Budget FY2024	Projected Thru 9/30/24
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Revenues

Assessments - Tax Roll	\$ 410,340	\$ 2,575	\$ 412,915	\$ 412,915
Miscellaneous Revenue	\$ -	\$ 90	\$ 90	\$ 90
Carry Forward	\$ -	\$ -	\$ 225,672	\$ 249,558

Total Revenues	\$ 410,340	\$ 2,665	\$ 638,677	\$ 662,563
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Expenditures

General & Administrative:

Supervisor Fees	\$ 12,000	\$ (6,000)	\$ 6,000	\$ 4,000
Engineer	\$ 13,000	\$ (3,000)	\$ 10,000	\$ 3,825
Attorney	\$ 25,000	\$ -	\$ 25,000	\$ 11,414
Annual Audit	\$ 3,500	\$ 900	\$ 4,400	\$ 4,400
Assessment Administration	\$ 5,300	\$ -	\$ 5,300	\$ 5,300
Arbitrage	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
Trustee Fees	\$ 4,041	\$ 0	\$ 4,041	\$ 4,041
Management Fees	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
Information Technology	\$ 1,800	\$ -	\$ 1,800	\$ 1,800
Website Maintenance	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
Postage & Delivery	\$ 1,000	\$ 600	\$ 1,600	\$ 1,600
Insurance	\$ 6,886	\$ -	\$ 6,886	\$ 6,197
Printing & Binding	\$ -	\$ 114	\$ 114	\$ 114
Legal Advertising	\$ 5,000	\$ 114	\$ 5,114	\$ 5,114
Other Current Charges	\$ 1,500	\$ -	\$ 1,500	\$ 536
Office Supplies	\$ 500	\$ -	\$ 500	\$ 6
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ 175	\$ 175

Total Administrative	\$ 126,352	\$ (7,272)	\$ 119,080	\$ 95,171
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Operations & Maintenance:

Field Expenditures

Property Insurance	\$ 19,836	\$ (3,221)	\$ 16,615	\$ 16,615
Field Management	\$ 16,695	\$ -	\$ 16,695	\$ 16,695
Landscaping Maintenance	\$ 49,872	\$ (9,872)	\$ 40,000	\$ 34,040
Landscape Replacement	\$ 13,000	\$ -	\$ 13,000	\$ 8,878
Streetlights	\$ 14,520	\$ -	\$ 14,520	\$ 13,368
Electric	\$ 4,224	\$ 586	\$ 4,810	\$ 4,809
Sidewalk & Asphalt Maintenance	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Irrigation Repairs	\$ 2,500	\$ -	\$ 2,500	\$ 2,324
General Repairs & Maintenance	\$ 7,500	\$ 4,350	\$ 11,850	\$ 11,847
Contingency	\$ 10,000	\$ 2,000	\$ 12,000	\$ 11,950
Pool Permit	\$ 7,500	\$ (7,000)	\$ 500	\$ 280

Total Operations & Maintenance	\$ 145,647	\$ (10,657)	\$ 134,990	\$ 123,305
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Scenic Highway
Community Development District
Amended Budget
General Fund

Description	Adopted Budget FY2024	Increase / (Decrease)	Amended Budget FY2024	Projected Thru 9/30/24
<i>Operations & Maintenance:</i>				
Amenity Expenditures				
Amenity - Electric	\$ 7,392	\$ -	\$ 7,392	\$ 4,057
Amenity - Water	\$ 4,224	\$ 141	\$ 4,365	\$ 4,365
Playground Lease	\$ 31,488	\$ -	\$ 31,488	\$ 31,482
Internet	\$ 1,254	\$ -	\$ 1,254	\$ 1,172
Pest Control	\$ 528	\$ -	\$ 528	\$ 480
Janitorial Service	\$ 8,700	\$ 25	\$ 8,725	\$ 8,723
Security Services	\$ 37,000	\$ -	\$ 37,000	\$ 32,581
Pool Maintenance	\$ 22,800	\$ -	\$ 22,800	\$ 22,560
Amenity Access Management	\$ 5,250	\$ -	\$ 5,250	\$ 5,250
Amenity Repairs & Maintenance	\$ 10,000	\$ 1,600	\$ 11,600	\$ 11,583
Contingency	\$ 7,500	\$ 4,500	\$ 12,000	\$ 11,950
Total Operations & Maintenance	\$ 136,136	\$ 6,266	\$ 142,402	\$ 134,203
Total Expenditures	\$ 408,135	\$ (11,663)	\$ 396,472	\$ 352,679
Other Financing Uses				
Transfer In/(Out)	\$ 2,205	\$ 240,000	\$ 242,205	\$ 242,205
Total Other Financing Uses	\$ 2,205	\$ 240,000	\$ 242,205	\$ 242,205
Total Expenditures & Other Financing Uses	\$ 410,340	\$ 228,337	\$ 638,677	\$ 594,884
Excess Revenues/(Expenditures)	\$ -	\$ (225,672)	\$ -	\$ 67,679

SECTION VI

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE PUBLICATION OF LEGAL ADVERTISEMENTS AND PUBLIC NOTICES ON A PUBLICALLY ACCESSABLE WEBSITE; GRANTING THE AUTHORITY TO EXECUTE A PARTICIPATION AGREEMENT WITH POLK COUNTY; APPROVING THE FORM OF GOVERNMENT AGENCY ORDER; PROVIDING FOR NOTICE OF THE USE OF PUBLICALLY ACCESSABLE WEBSITE; AUTHORIZING THE DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY TO COMPLY WITH CHAPTER 50, FLORIDA STATUTES AND POLK COUNTY ORDINANCE 2024-041 AND IMPLIMENTING RESOLUTIONS; PROVIDING FOR CONFLICTING PROVISIONS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Scenic Highway Community Development District (“**District**”) is a local unit of special purpose government¹ created and existing pursuant to Chapter 190, Florida Statutes, and situated within Polk County, Florida; and

WHEREAS, the District is a political subdivision of the State of Florida and a “governmental agency” as that term is defined in Section 1.01(8) and Section 50.0311, Florida Statutes; and

WHEREAS, Chapter 50, Florida Statutes, provides that a governmental agency may publish certain statutorily required legal advertisements, publications and notices on a Publicly Accessible Website, as defined below, if the cost of publication is less than the cost of publication in a newspaper; and

WHEREAS, the District Board of Supervisors has determined that the cost of publication of legally required advertisements and public notices on the Polk County Publicly Accessible Website is less than the cost of publishing advertisements and public notices in a newspaper; and

WHEREAS, Polk County, Florida has adopted Ordinance 2024-041 and Resolutions 24-124 and 24-125 (“County Regulations”), designating the Publicly Accessible Website of URL <http://polkcounty.column.us/search> (“Publicly Accessible Website”) for the publication of Legal Notices and Advertisements, such Ordinance and Resolutions are hereby adopted by this reference as if fully set forth herein; and

¹ Section 190.003(6), FS

WHEREAS, Polk County Resolution 2024-124 also designates the Publicly Accessible Website for the use of governmental agencies within Polk County; and

WHEREAS, the District desires to publish all legal advertisements and public notices on the Publicly Accessible Website to the extent authorized by law; and

WHEREAS, the District's Board of Supervisors finds that granting to the District Manager and the Chairman the Authority to enter into the Participation Agreement and the Government Agency Order in the substantial form as set forth in Composite Exhibit A, attached hereto and incorporated by this reference, is in the best interests of the District.

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

1. INCORPORATION OF RECITALS. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

2. AUTHORIZATION. The District hereby authorizes the use of the Publicly Accessible Website, as allowed by law, to be used for the publication of legal advertisements and public notices.

3. DELEGATION OF AUTHORITY. The District Manager and the Chairman are hereby authorized to sign, accept or execute a Participation Agreement and Government Agency Order in substantially the form attached hereto as Composite Exhibit A.

4. PUBLICATION OF NOTICE AND REGISTRY. The District Manager shall cause notice of the use of the Publicly Accessible Website for legal advertisements and public notices to be published annually in a newspaper of general circulation within the jurisdiction of the District and to maintain a registry of property owners and residents as set forth in Section 50.0311(6), Florida Statutes.

5. AUTHORIZATION. The District Manager is hereby authorized to take all actions necessary to provide for the implementation of this Resolution and comply with the specific requirements of Section 50.0311 and the County Regulations.

6. CONFLICTING PROVISIONS. All District Rules, Policies or Resolutions in conflict with this Resolution are hereby suspended.

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

8. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 19th DAY OF NOVEMBER, 2024.

**SCENIC HIGHWAY
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary
Print Name: _____

Chair/ Vice Chair
Print Name: _____

Composite Exhibit A

Governmental Agency Order

D-R Media and Investments, LLC Publicly Accessible Website Agreement

This Order is between County/[Governmental Agency] ("County")/("Governmental Agency") and D-R Media and Investments, LLC ("Contractor" or "D-R Media") pursuant to Contractor's Agreement with Polk County. Contractor affirms that the representations and warranties in the Agreement are true and correct as of the date this Order is executed by Contractor. In the event of any inconsistency between this Order and the Agreement, the provisions of the Agreement shall govern and control.

Services to be provided pursuant to this Order:

[COMPOSE SIMPLE SUMMARY INCLUDING GO-LIVE DATE]

The time period for this Order, unless otherwise extended or terminated by either party, is as follows:

Contractor shall provide notices on the Publicly Accessible Website at no charge to the County/Governmental Agency as provided in the Agreement.

Additional Terms:

- a. **Form of Notice.** County/Governmental Agency shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Notices published on the Website. County/Governmental Agency shall be solely responsible for compliance with the Notice Requirements.
- b. **Sovereign Immunity.** Nothing contained in this Agreement shall be deemed a waiver, expressed or implied, of the County/Governmental Agency's sovereign immunity or an increase in the limits of liability pursuant to Section 768.28, Florida Statutes, regardless of whether any such obligations are based in tort, contract, statute, strict

liability, negligence, product liability or otherwise nor shall anything included herein be construed as consent by County/Governmental Agency to be sued by a third party in any matter arising out of this Order.

c. Notices. Parties shall ensure any Notices are provided in accordance with the "Notices" section of the Agreement at the address for Contractor listed in the Agreement and the address for County/Governmental Agency listed in the Participation Agreement.

d. Public Records. The provisions of Section 119.0701 are hereby incorporated as if fully set forth herein. Governmental Agency's public records custodian is as follows:

Warranties and Disclaimer.

a. Each person signing this Order, represents and warrants that they are duly authorized and have legal capacity to execute and bind the respective party to the terms and conditions of this Order. Each party represents and warrants to the other that the execution and delivery of the Order and the performance of such Party's obligations thereunder have been duly authorized and that this Order is a valid and legal agreement binding on such Party and enforceable in accordance with its terms.

b. D-R Media warrants that the Services will perform substantially in accordance with the Agreement, documentation, and marketing proposals, and free of any material defect. D-R Media warrants to the Governmental Agency that, upon notice given to D-R Media of any defect in design or fault or improper workmanship, D-R Media shall remedy any such defect. D-R Media makes no warranty regarding, and will have no responsibility for, any claim arising out of: (i) a modification of the Services made by anyone other than D-R Media, even in a situation where D-R Media approves of such modification in writing; or (ii) use of the Services in combination with a third-party service, web hosting service, or server not authorized by D-R Media.

c. EXCEPT FOR THE EXPRESS WARRANTIES IN THE AGREEMENT AND THIS ORDER, D-R MEDIA HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING ANY IMPLIED WARRANTY OF

MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR ARISING FROM A PRIOR COURSE OF DEALING.

d. EACH PROVISION OF THIS ORDER THAT PROVIDES FOR A LIMITATION OF LIABILITY, DISCLAIMER OF WARRANTIES, OR EXCLUSION OF DAMAGES IS TO ALLOCATE THE RISKS OF THIS ORDER BETWEEN THE PARTIES. THIS ALLOCATION IS REFLECTED IN THE PRICING OFFERED BY D-R MEDIA TO GOVERNMENTAL AGENCY AND IS AN ESSENTIAL ELEMENT OF THE BASIS OF THE BARGAIN BETWEEN THE PARTIES. EACH OF THESE PROVISIONS IS SEVERABLE AND INDEPENDENT OF ALL OTHER PROVISIONS OF THIS ORDER.

Ownership and Content Responsibility.

a. Upon completion of the Initial Implementation and go-live date, County/Governmental Agency shall assume full responsibility for County/Governmental Agency Content maintenance and administration. County/Governmental Agency, not D- R Media, shall have sole responsibility for the accuracy, quality, integrity, legality, reliability, appropriateness, and intellectual property ownership or right to use of all Governmental Agency Content.

b. At any time during the term of the applicable Order, County/Governmental Agency shall have the ability to download the County/Governmental Agency Content and export the County/Governmental Agency data through the Services.

Responsibilities of the Parties.

a. D-R Media will not be liable for any failure of performance that is caused by or the result of any act or omission by Governmental Agency or any entity employed/contracted on the Governmental Agency's behalf.

b. County/Governmental Agency shall be responsible for all activity that occurs under County/Governmental Agency's accounts by or on behalf of County/Governmental Agency. County/Governmental Agency agrees to (a) be solely responsible for all designated and authorized individuals chosen by Governmental Agency ("User") activity, which must be in accordance with this Order; (b) be solely responsible for County/Governmental Agency content and data; (c) obtain and maintain during the term

all necessary consents, agreements and approvals from end-users, individuals, or any other third parties for all actual or intended uses of information, data, or other content County/Governmental Agency will use in connection with the Services; (d) use commercially reasonable efforts to prevent unauthorized access to, or use of, any User's log-in information and the Services, and notify D-R Media promptly of any known unauthorized access or use of the foregoing; and (e) use the Services only in accordance with applicable laws and regulations.

c. The Parties shall comply with all applicable local, state, and federal laws, treaties, regulations, and conventions in connection with its use and provision of any of the Services or D-R Media Property.

d. In the event of a security breach at the sole fault of the negligence, malicious actions, omissions, or misconduct of D-R Media, D-R Media, as the data custodian, shall comply will all remediation efforts as required by applicable federal and state law.

(Signatures appear on the following page.)

IN WITNESS WHEREOF, the Parties hereto have made and executed this Order,
effective as of the date the last party signs this Order.

GOVERNMENTAL AGENCY NAME

ATTEST:

By: _____

GOVERNMENTAL AGENCY NAME/TITLE

CITY CLERK

Print Name
____ day of _____, 20__

Contractor

Signature

Print/Type Name

Title

**Form Participation Agreement for Publication of Legal Notices on County Designated
Publicly Accessible Website**

This Form Participation Agreement ("Participation Agreement") is made and entered into by and between Polk County, a political subdivision of the State of Florida ("County"), and _____, a local government existing under the laws of the State of Florida ("Local Government") (each a "Party," and collectively the "Parties").

RECITALS

- A. During the 2022 legislative session, the Florida Legislature enacted House Bill 7049, which created Section 50.0311, Florida Statutes.
- B. Effective January 1, 2023, Section 50.0311, Florida Statutes, authorizes a local governmental agency to publish legal notices under specified conditions on a publicly accessible website, owned or designated by the applicable county, instead of in a print newspaper.
- C. Local Government represents that it is a governmental agency as defined in Section 50.0311, Florida Statutes. Local Government desires to utilize County's designated publicly accessible website for certain required notices and advertisements.
- D. Pursuant to Section 50.0311, Florida Statutes, County designated the website operated by D-R Media ("Website") as County's publicly accessible website for publication of notices and advertisements ("Publications").

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

- 1. Recitals. The truth and accuracy of each clause set forth above is acknowledged by the Parties.
- 2. Designation of Website. County has entered into an agreement with Website ("Website Contract") for Publications. County may at any time, upon at least ninety (90) days prior to

written notice to Local Government in accordance with the Notices section of this Participation Agreement, designate a different entity as County's publicly accessible website pursuant to Section 50.0311, Florida Statutes. Parties shall consider any such new designation as automatically effective upon the date stated in County's notice without the need for an amendment to this Participation Agreement, and upon the effective date the new website shall be the "Website" for purposes of this Participation Agreement.

3. Utilization of Website. Local Government may utilize the Website for its Publications if and to the extent it elects to do so. Nothing in this Participation Agreement obligates Local Government to utilize the Website for any Publication. However, any utilization of Website by Local Government for Publications pursuant to Section 50.0311, Florida Statutes, shall be obtained exclusively through the Website Contract and not through any other contract or procurement method. Local Government agrees that no other website is County's designated publicly accessible website, and Local Government agrees it may not take any action to challenge or otherwise attempt to disqualify the designation of Website (or any substitute website pursuant to Section 2 above) as the properly designated website of County pursuant to Section 50.0311, Florida Statutes.

4. Term. The term of this Participation Agreement shall commence upon the date it is fully executed by the Parties ("Effective Date") and shall continue until terminated by either Party as otherwise provided herein.

5. Compliance with Notice Requirements. For the duration of this Participation Agreement, Local Government shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Publications published on the Website. County shall have no responsibility for ensuring that Local Government, the Website, or the Publications comply with the Notice Requirements or any other applicable law, rule, or regulation.

6. County Actions are Ministerial. Local Government acknowledges that any and all Publications of Local Government are prepared by Local Government and not by County. Local Government shall construe any and all actions of County in conjunction with, or

relating to, the designation of the Website for use by Local Government as, purely ministerial acts.

7. Costs and Payment. Local Government shall be solely responsible for the timely payment of all fees and costs associated with its Publications and use of the Website. Local Government shall utilize the Website Contract to obtain from Website any applicable services Local Government requires relating to Publications and shall pay Website directly for all such services provided in connection with Publications. Additionally, Local Government shall be solely responsible for payment of any and all mailing costs or other costs associated with the Publications or otherwise incurred relating to the Publications pursuant to Chapter 50, Florida Statutes, including without limitation Section 50.0311(6), Florida Statutes. County shall not be responsible for any fees or costs associated with: (a) use of the Website by Local Government; (b) any Publication; or (c) compliance with Chapter 50, Florida Statutes. Local Government recognizes and agrees that if Local Government fails to timely pay Website, then Website may terminate Local Government's access to the Website, and County shall have no liability to Local Government for such termination or lack of access, or any subsequent costs which Local Government might incur due to such termination or lack of access. Likewise, Local Government acknowledges that County has no control over payment processing services.

8. Sovereign Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Participation Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by either Party nor shall anything included herein be construed as consent by either Party to be sued by a third party in any matter arising out of this Participation Agreement.

9. Indemnification. Local Government shall indemnify and hold harmless County and all of County's current, past, and future officers, agents, and employees (collectively, "Indemnified Party") from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses, including through the conclusion of any appellate proceedings, raised or asserted by any person or entity not a party to this Participation Agreement, and caused

or alleged to be caused, in whole or in part, by any breach of this Participation Agreement by Local Government, or any intentional, reckless, or negligent act or omission of Local Government, its officers, employees, or agents, arising from, relating to, or in connection with this Participation Agreement or any Publication. The obligations of this section shall survive the expiration or earlier termination of this Participation Agreement.

10. Termination.

10.1. Termination without cause. Either Party may terminate this Participation Agreement without cause upon at least ninety (90) days' prior written notice to the other Party.

10.2. Termination with cause. If the Party in breach has not corrected the breach within thirty (30) days after receipt of written notice from the aggrieved Party identifying the breach, then the aggrieved Party may terminate this Participation Agreement for cause.

10.3. Automatic Termination. If the publication of electronic notices is determined to be illegal by a court of competent jurisdiction, or if the Florida Legislature modifies Florida law to prohibit utilization of County's designated publicly accessible website for Publications, then this Participation Agreement will be deemed automatically terminated upon such finding becoming final or such law becoming effective, as applicable.

11. Notices. In order for a notice to a Party to be effective under this Participation Agreement, notice must be sent via U.S. first-class mail, with a contemporaneous copy sent via e-mail, to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

FOR COUNTY:

County Manager

Polk County Board of County Commissioners

P.O. Box 9005

Bartow, Florida 33830

With a copy to:

County Attorney

Polk County Board of County Commissioners

P.O. Box 9005, Drawer AT01 Bartow,

Florida 33830

FOR LOCAL GOVERNMENT:

Email address: _____

12. Prior Agreements. Parties shall consider this Participation Agreement as representing the final and complete understanding of the subject matter of this Participation Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Participation Agreement are contained herein.

13. Assignment. Neither this Participation Agreement nor any term or provision hereof or right hereunder may be assignable by either Party without the prior written consent of the other Party. Any assignment, transfer, encumbrance, or subcontract in violation of this section shall be void and ineffective.

14. Interpretation. The headings contained in this Participation Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Participation Agreement. All personal pronouns used in this Participation Agreement shall include any other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein" refer to this Participation Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this

Participation Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article.

15. Third-Party Beneficiaries. Neither Local Government nor County intends to directly or substantially benefit a third party by this Participation Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Participation Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Participation Agreement.

16. Law. Jurisdiction. Venue. Waiver of Jury Trial. This Participation Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Participation Agreement shall be in the state courts of the Tenth Judicial Circuit in and for Polk County, Florida. If any claim arising from, related to, or in connection with this Participation Agreement must be litigated in federal court, then the exclusive venue for any such lawsuit shall be in the United States District Court, or the United States Bankruptcy Court, for the Middle District of Florida. EACH PARTY EXPRESSLY, VOLUNTARILY, INTENTIONALLY, IRREVOCABLY, AND KNOWINGLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS PARTICIPATION AGREEMENT.

17. Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Participation Agreement and executed on behalf of County and Local Government, respectively, by persons authorized to execute same on their behalf.

18. Representation of Authority. Each individual executing this Participation Agreement on behalf of a Party represents and warrants that they are, on the date they sign this Participation Agreement, duly authorized by all necessary and appropriate action to execute this Participation Agreement on behalf of such Party and that they do so with full legal authority.

19. Counterparts and Multiple Originals. This Participation Agreement may be

executed in multiple originals, and may be executed in counterparts, whether signed physically or electronically, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Participation Agreement.

20. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Participation Agreement, and each is, therefore, a material term. Any Party's failure to enforce any provision of this Participation Agreement shall not be deemed a waiver of such provision or modification of this Participation Agreement. A waiver of any breach of a provision of this Participation Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Participation Agreement. For a waiver to be effective, any waiver must be in writing signed by an authorized signatory of the Party granting the waiver.

21. Compliance with Laws. Each Party shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Participation Agreement.

(Remainder of this page intentionally left blank.)

IN WITNESS WHEREOF, the Parties have signed this Agreement and through their duly authorized signatories on the dates noted below their names.

ATTEST:

Stacy M. Butterfield
Clerk to the Board

POLK COUNTY

a political subdivision of the State of Florida

By: _____
Deputy Clerk

By: _____
County Manager

Date:

ATTEST:

Local Government.

Signature

Signature

Print Name

Print Name

Title

Title

SECTION IX

SECTION C

Scenic Highway CDD

Field Management Report



November 19, 2024
Marshall Tindall
Field Services Manager
GMS

Complete

Amenity Review

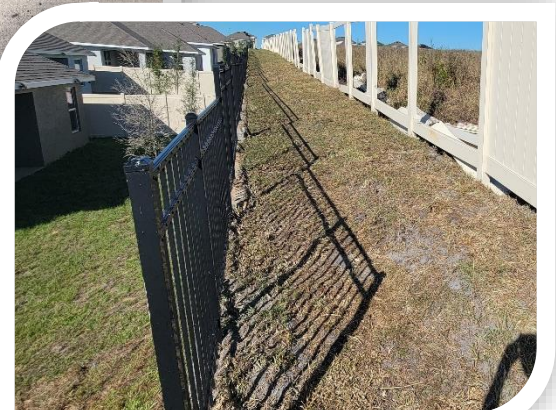
- ✚ Vendors' maintenance of the facility areas has been satisfactory.
- ✚ Chaise lounges were refurbished with new webbing.
- ✚ Replaced bad lanai fan led and globe.
- ✚ Coordinating replacement canopy for playground shade structure.



Complete

Landscape Review

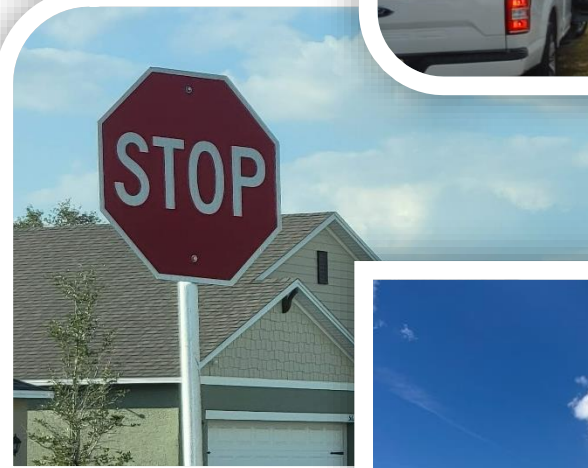
- ✚ Landscape maintenance has been good.
- ✚ Some sod fill ins were arranged to address weak and exposed corners along slope behind pool/lift station, and some was also arranged to address issues noted in the engineers report on the district boundary east of Tagliamento.
- ✚ Erosion area along Panaro wall was repaired following engineer's review.



Completed

General Maintenance

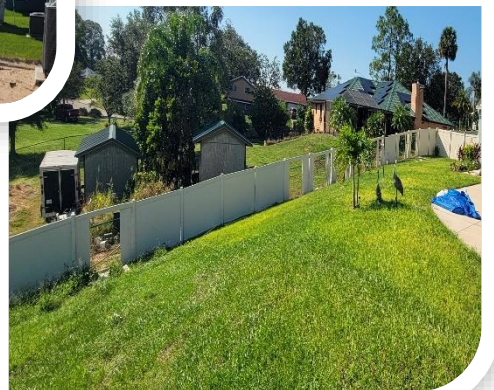
- ✚ Missing street blades and stop sign were replaced.
- ✚ Solar lights inspected, adjusted, and tightened.



In Progress

Hurricane Cleanup

- + Initial stage fence cleanup was completed.
- + Coordinating with vendors for remaining repairs.



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 1

PROPOSAL SUBMITTED TO:**WORK PERFORMED AT:**

This proposal is to furnish and install all materials, labor, and equipment to the buildings located at the above-referenced property.

Scope of Work**Project Notes:**

1. NPS will take all necessary precautions to maintain watertight conditions on a day-to-day basis.
2. NPS will comply with all OSHA safety regulations.
3. Repairs to roof substrate not included unless otherwise noted. Additional costs may apply if necessary.
4. Any extra engineering that is not normally required by the local building authority will be at an added cost to the proposal.
5. Specification subject to change pending the local building authority's approval.
6. Any additional work required by the building department will be at an added cost to this contract.

Price List

Please refer to the unit pricing list below for any unforeseen costs.

Plywood Sheet	\$5.00 Sq. ft.	Wall Flashing	\$25.00 per Linear ft.
1x6 T&G	\$5.00 Linear ft.	OverFlow	\$750.00 Each
1X8 T&G	\$5.00 Linear ft.	Scuppers	\$750.00 Each
2X6 T&G	\$8.00 Linear ft.	Lightweight Replacement up to 4"	\$9.00 min 96 SF
Pine 1x6	\$9.00 Linear ft.	Retrofit Drains	\$750.00 Each
Pine 1x8	\$10.00 Linear ft.	Concrete Repair up to 4 inches deep	\$265 Square Foot
Pine 1x10	\$11.00 Linear ft.	Concrete Epoxy Injection	\$45.00 per Linear ft.
Pine 1x12	\$12.00 Linear ft.	Stucco Repairs	\$40.00 per Square ft.
Pine 2x6	\$12.00 Linear ft.	Gypsum Deck Replacement	\$800 per Board
Pine 2x8	\$14.00 Linear ft.	Tectum Deck Replacement	\$640 per Board
Pine 2x10	\$16.00 Linear ft.	Pipe Support & Pad	\$75.00 Each
Pine 2x12	\$18.00 Linear ft.	Structural Lumber 2x4	\$6.50 per Linear ft.

Additional Project Notes

Price is Subject to Change After 30 Days

Warranty:

1. NPS to provide our standard 5-year workmanship warranty for roof replacements.
2. Manufacturer's standard warranty for materials

Permits, Fees, and Taxes:

1. All sales tax and permit fees are included.

Proposal Notes:

1. Due to the timing of this contract, this price is subject to change after 30 days.
2. Any deviations from the contract shall be at an additional cost.

This contract amount is the responsibility of the client to pay.

Interest at 1.5% per month (18% annum) will be charged on past due accounts.

Note: This proposal may be withdrawn by National Property Solutions. if not accepted within 30 days.

*All material is guaranteed to be as specified, and all work shall be performed in a professional manner in accordance with the above specifications and to **Florida building code**. Alterations or deviations from the above specifications will be made only upon written change order, signed by both National Property Solutions., and Owner, describing the change, and stating what, if any, additional amount is to be paid by Owner. Owner assumes the risk of concealed or unknown conditions, including, but not limited to, the presence of asbestos, which will delay and increase the cost, and Owner shall agree to pay reasonable, additional charges resulting from those conditions before National Property Solutions. shall be obligated to continue performance. National Property Solutions. is not responsible for delays resulting from strikes, transportation disruption, weather, accidents, materials shortage, or other causes beyond its control. If there is an increase in the market of any roofing products needed to complete the project, the price set forth in this proposal/contract shall be increased without the need for a written change order or amendment to the contract to reflect the price increase and additional direct cost to National Property Solutions. Written documentation will be submitted detailing the increased charges to the Owner. If Owner cancels the Agreement prior to the start of the work proposed, Owner is liable for 15% of the total Agreement price as liquidated damages as National Property Solutions is unable to accurately measure its damages for the cancellation of the Agreement. National Property Solutions. Is not responsible for damages to the premises resulting from vibration caused by its performance, or for any incidental or consequential damages arising out of any error or omission in performance by National Property Solutions. Structural analysis, existing and future mold are excluded from this contract unless otherwise noted. All materials shall be as specified above, and all work shall be performed in a professional manner. All other express or implied warranties, including the implied warranties of fitness and merchantability, are hereby excluded. Owner's sole remedy for breach of all warranties by National Property Solutions., whether expressed or implied, shall be limited to repair or replacement, at National Property Solutions. option, of the portion of the work and materials, supplied hereunder that are determined to be defective. Owner agrees to pay additional reasonable charges, including hourly rates for idle equipment resulting from delays of National Property Solutions. performance caused by Owner or Owner's other contractors. Unless otherwise agreed, payment shall be due upon completion of the work by National Property Solutions., and invoices shall be payable within ten (10) days after receipt by Owner. A service charge of the lesser of the maximum legal rate, or one and one-half percent (1.5%) per month will be added to past due accounts.*

NPS Authorized Signature: _____

Acceptance of Proposal: The above prices, specifications and conditions are satisfactory and are hereby accepted. *You are authorized to do the work as specified. Payment will be made as outlined above.*

Date Accepted: _____ Owner's Signature: _____

Preliminary Lien Notice: Any person or company supplying labor or materials for this improvement to your property may file a lien against your property if that person or company is not paid for the contributions. Under Florida law, you must have the right to pay persons who supplied labor or materials for this improvement directly and deduct this amount from our contract price or withhold the amounts due from us until 120 days after completion of the improvement unless we give you a lien waiver signed by persons who supplied any labor or material for the improvement and who gave you timely notice.

SECTION 2



REQUEST FOR INCREASE IN SERVICE

SCENIC HIGHWAY CDD / MAGNOLIA PARK

To the Board

Resort Pool Services would like to request an increase in service cost to take effect October 2024. Increasing the monthly fee is always a difficult decision but unfortunately one that needs to be made due to rising costs in staff, gas, and supply costs.

Your current monthly service cost is \$1,880. 3 days week/6 days memorial – labor day

New monthly cost of \$1,975. 3 days week/6 days memorial – labor day.

Please feel free to discuss this increase with me if this causes any issues with your board. We hope to continue servicing your property in 2025.

Thank you,

Simon McDonnell Director of Operations

SECTION 3

[Scenic Highway CDD] Landscape Fee Summary

Contractor: Prince and Sons, Inc

Address: 200 S. F Street

Haines City, FL 33844

Phone: (863) 422-5207

Fax:

Contact: Lucas Martin

Email: Lmartin@princeandsonsinc.com

Property: Scenic Highway CDD

Address: 219 E. Livingston St.
Orlando,
Florida,
32801

Phone: (407) 346 - 2453

Contact: Marshall Tindall

Email: mtindall@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ESSENTIAL SERVICES A-D (Component A) - Mowing/Detailing	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	\$44,640
TURF CARE (Component B) Bahia/St Augustine/Zoysia	83	83	83	83	83	83	83	83	83	83	83	83	\$996
TREE/SHRUB CARE (Component C) Tree/Shrub Fert	100	100	100	100	100	100	100	100	100	100	100	100	\$1,200
IRRIGATION MAINT. (Component D)	225	225	225	225	225	225	225	225	225	225	225	225	\$2,700
ANNUAL CHANGES - None at this time (Component E.1) <i>Per Annual Pricing:</i>	<i>Count:</i>			<i>Count:</i>			<i>Count:</i>			<i>Count:</i>			\$0
BED DRESSING - Estimate mulch yds (Component E.2) <i>Per Yard Pricing:</i>					<i>Mulch Yds</i>						<i>Mulch Yds</i>		\$0
PALM TRIMMING (Component E.3) <i>Per Palm Price:</i> <i>Palm counts:</i>													\$0
TOTAL FEE PER MONTH:	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$49,536

Flat Fee Schedule	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$4,128	\$49,536
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Essential Services Mowing/Detailing/Irrigation/Fert and Pest	\$49,536
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Extra Services Annual Changes, Palm Pruning, Mulch	\$0
--	-----

TOTAL	\$49,536.00
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SECTION 4



PRICING TRASH COLLECT FOR SERVICES

- Trash and Pet stations Once a Week → \$ 35.00/per station/month
- Trash and Pet stations Two X a week → \$ 50.00/per station/month
- Trash and Pet stations Three X a week → \$ 75.00/per station/month
- Mail trash removal, 3 times a week → \$100.00/per station/month
- Dog waist Dispenser bags, as needed, 200 bags/box → \$10.00/box

Supplies, chemicals and equipment will be provided by CSS Clean Star Services. Products used to Disinfect for the Covid19, are CDC certified and approved.

SECTION D

SECTION 1

Scenic Highway Community Development District

Summary of Check Register

June 22, 2024 to October 31, 2024

Fund	Date	Check No.'s	Amount
General Fund	6/24/24	522-523	\$ 8,259.40
	7/1/24	524	\$ 2,623.00
	7/15/24	525-526	\$ 10,300.91
	7/16/24	527-532	\$ 7,458.50
	7/22/24	533-538	\$ 5,108.18
	8/6/24	539-540	\$ 5,327.52
	8/13/24	541-545	\$ 6,427.10
	8/20/24	546-548	\$ 8,785.56
	8/26/24	549	\$ 1,254.22
	8/28/24	550	\$ 200.00
	9/3/24	551	\$ 2,623.00
	9/10/24	552-556	\$ 27,286.64
	9/17/24	557-560	\$ 11,023.70
	9/23/24	561	\$ 5,565.00
	9/24/24	562	\$ 8,312.19
	9/25/24	563	\$ 240,000.00
	10/2/24	564-565	\$ 6,237.09
	10/7/24	566-568	\$ 15,656.92
	10/15/24	569-571	\$ 5,627.30
	10/23/24	572-580	\$ 5,813.91
	10/30/24	581-584	\$ 7,181.57
			<hr/>
			\$ 391,071.71
Total Amount			\$ 391,071.71

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
6/24/24	00024	6/19/24	9658 GENERAL COUNSEL	202405	310-51300	31500				*	564.50		
KILINSKI VAN WYK, PLLC												564.50	000522
6/24/24	00031	6/21/24	06212024 ASSESS TRANSFER S2020	202406	300-20700	10000				*	7,694.90		
SCENIC HIGHWAY CDD C/O USBANK												7,694.90	000523
7/01/24	00039	7/01/24	07012024 PLAYGRND/FUR LEASE AUG24	202407	300-15500	10000				*	2,623.00		
83 HOLDINGS, LLC												2,623.00	000524
7/15/24	00002	7/01/24	137 MANAGEMENT FEES JUL24	202407	310-51300	34000				*	3,333.33		
		7/01/24	137 WEBSITE ADMIN JUL24	202407	310-51300	35200				*	100.00		
		7/01/24	137 INFORMATION TECH JUL24	202407	310-51300	35100				*	150.00		
		7/01/24	137 DISSEMINATION SVCS JUL24	202407	310-51300	31300				*	416.67		
		7/01/24	137 AMENITY ACCESS JUL24	202407	330-57200	48300				*	437.50		
		7/01/24	137 OFFICE SUPPLIES JUL24	202407	310-51300	51000				*	.36		
		7/01/24	137 POSTAGE JUL24	202407	310-51300	42000				*	71.80		
		7/01/24	138 FIELD MANAGEMENT JUL24	202407	320-53800	34000				*	1,391.25		
GOVERNMENTAL MANAGEMENT SERVICES												5,900.91	000525
7/15/24	00015	7/08/24	58542 AUDIT FYE 09/30/23	202407	310-51300	32200				*	4,400.00		
MCDIRMIT DAVIS												4,400.00	000526
7/16/24	00041	6/30/24	12635 CLEANING SVCS JUN24	202406	330-57200	48200				*	725.00		
CSS CLEAN STAR SERVICES CENTRAL FL												725.00	000527
7/16/24	00046	7/12/24	109303 TROUBLESHOOT LOUNGE CAMER	202407	330-57200	48000				*	215.00		
		7/12/24	109586 REP FRONT GATE CARD READR	202407	330-57200	48000				*	452.04		
CURRENT DEMANDS ELECTRICAL &												667.04	000528
7/16/24	00002	5/31/24	139 AMENITY REPAIRS MAY24	202405	330-57200	48000				*	245.00		
GOVERNMENTAL MANAGEMENT SERVICES												245.00	000529
SCEN SCENIC HIGHWAY NSOLER													

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
7/16/24	00037	7/06/24	60229776	202407	330	57200	48100			*	40.00		
			PEST CONTROL JUL24						MASSEY SERVICES INC.			40.00	000530
7/16/24	00050	7/01/24	23392	202407	330	57200	48500			*	1,880.00		
			POOL MAINTENANCE JUL24						MCDONNELL CORPORATION DBA RESORT			1,880.00	000531
7/16/24	00027	6/26/24	13064	202406	320	53800	47300			*	79.80		
			REPLACED 3 BROKEN SPRINKL										
		6/26/24	13065	202406	320	53800	47300			*	985.00		
			TRACK WIRE TO FIND BREAK										
		7/01/24	13240	202407	320	53800	46200			*	2,836.66		
			LANDSCAPE MAINT JUL24						PRINCE & SONS INC.			3,901.46	000532
7/22/24	00030	7/16/24	BH071620	202407	310	51300	11000			*	200.00		
			SUPERVISOR FEE 07/16/24						BOBBIE HENLEY			200.00	000533
7/22/24	00046	1/16/24	107448	202401	330	57200	48000			*	190.00		
			ACCESS/CAMERA LABOR						CURRENT DEMANDS ELECTRICAL &			190.00	000534
7/22/24	00047	7/16/24	EL071620	202407	310	51300	11000			*	200.00		
			SUPERVISOR FEE 07/16/24						ERIC LAVOIE			200.00	000535
7/22/24	00058	6/30/24	00065226	202406	310	51300	48000			*	3,407.18		
			PH/ADOPT OF FY25 BUDGET						GANNETT MEDIA CORP DBA GANNETT			3,407.18	000536
7/22/24	00024	7/16/24	9904	202406	310	51300	31500			*	911.00		
			GENERAL COUNSEL JUN24						KILINSKI VAN WYK, PLLC			911.00	000537
7/22/24	00036	7/16/24	LR071620	202407	310	51300	11000			*	200.00		
			SUPERVISOR FEE 07/16/24						LINDSEY E RODEN			200.00	000538
8/06/24	00051	6/30/24	11792690	202406	330	57200	34500			*	2,704.52		
			SECURITY SVCS JUN24						SECURITAS SECURITY			2,704.52	000539
8/06/24	00039	8/05/24	08052024	202408	300	15500	10000			*	2,623.00		
			PLAYGRND/FUR LEASE SEP24						83 HOLDINGS, LLC			2,623.00	000540
									SCEN SCENIC HIGHWAY NSOLER				

CHECK DATE	VEND#	.....INVOICE..... DATE	EXPENSED TO... INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
8/13/24	00041	7/26/24	12855 CLEANING SVCS	202407	330	57200-48200				*	735.00		
CSS CLEAN STAR SERVICES CENTRAL FL												735.00 000541	
8/13/24	00002	6/30/24	142 AMENITY REPAIRS	202406	330	57200-48000				*	796.60		
GOVERNMENTAL MANAGEMENT SERVICES												796.60 000542	
8/13/24	00050	8/01/24	23738 POOL MAINTENANCE	202408	330	57200-48500				*	1,880.00		
MCDONNELL CORPORATION DBA RESORT												1,880.00 000543	
8/13/24	00027	7/28/24	13491 REPLACED 1 BRKN SPRINKLR	202407	320	53800-47300				*	83.26		
PRINCE & SONS INC.												83.26 000544	
8/13/24	00051	7/31/24	11826197 SECURITY SVCS	202407	330	57200-34500				*	2,932.24		
SECURITAS SECURITY												2,932.24 000545	
8/20/24	00002	8/01/24	140 MANAGEMENT FEES	202408	310	51300-34000				*	3,333.33		
		8/01/24	140 WEBSITE ADMIN	202408	310	51300-35200				*	100.00		
		8/01/24	140 INFORMATION TECH	202408	310	51300-35100				*	150.00		
		8/01/24	140 DISSEMINATION SVCS	202408	310	51300-31300				*	416.67		
		8/01/24	140 AMENITY ACCESS	202408	330	57200-48300				*	437.50		
		8/01/24	140 OFFICE SUPPLIES	202408	310	51300-51000				*	.39		
		8/01/24	140 POSTAGE	202408	310	51300-42000				*	37.01		
		8/01/24	140 COPIES	202408	310	51300-42500				*	42.75		
		8/01/24	141 FIELD MANAGEMENT	202408	320	53800-34000				*	1,391.25		
GOVERNMENTAL MANAGEMENT SERVICES												5,908.90 000546	
8/20/24	00037	8/13/24	60490931 PEST CONTROL	202408	330	57200-48100				*	40.00		
MASSEY SERVICES INC.												40.00 000547	
8/20/24	00027	8/01/24	13665 LANDSCAPE MAINT	202408	320	53800-46200				*	2,836.66		
PRINCE & SONS INC.												2,836.66 000548	
SCEN SCENIC HIGHWAY NSOLER													

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
8/26/24	00024	8/20/24 10177	202407 310-51300-31500	GENERAL COUNSEL JUL24	*	1,254.22	
				KILINSKI VAN WYK, PLLC			1,254.22 000549
8/28/24	00061	7/16/24 JP071620	202407 310-51300-11000	SUPERVISOR FEE 07/16/24	*	200.00	
				JESSICA SPENCER			200.00 000550
9/03/24	00039	9/03/24 09032024	202409 300-15500-10000	PLAYGRND/FUR LEASE OCT24	*	2,623.00	
				83 HOLDINGS, LLC			2,623.00 000551
9/10/24	00041	8/28/24 13062	202408 330-57200-48200	CLEANING SVCS AUG24	*	745.00	
				CSS CLEAN STAR SERVICES CENTRAL FL			745.00 000552
9/10/24	00003	8/30/24 25060	202408 300-15500-10000	FY25 INSURANCE POLICY	*	22,031.00	
				EGIS INSURANCE & RISK ADVISORS			22,031.00 000553
9/10/24	00037	9/03/24 61133262	202409 330-57200-48100	PEST CONTROL SEP24	*	40.00	
				MASSEY SERVICES INC.			40.00 000554
9/10/24	00050	9/01/24 24078	202409 330-57200-48500	POOL MAINTENANCE SEP24	*	1,880.00	
				MCDONNELL CORPORATION DBA RESORT			1,880.00 000555
9/10/24	00051	8/31/24 11865272	202408 330-57200-34500	SECURITY SVCS AUG24	*	2,590.64	
				SECURITAS SECURITY			2,590.64 000556
9/17/24	00002	9/01/24 143	202409 310-51300-34000	MANAGEMENT FEES SEP24	*	3,333.33	
		9/01/24 143	202409 310-51300-35200	WEBSITE ADMIN SEP24	*	100.00	
		9/01/24 143	202409 310-51300-35100	INFORMATION TECH SEP24	*	150.00	
		9/01/24 143	202409 310-51300-31300	DISSEMINATION SVCS SEP24	*	416.67	
		9/01/24 143	202409 330-57200-48300	AMENITY ACCESS SEP24	*	437.50	
		9/01/24 143	202409 310-51300-51000	OFFICE SUPPLIES SEP24	*	.33	
		9/01/24 143	202409 310-51300-42000	POSTAGE SEP24	*	12.24	

SCEN SCENIC HIGHWAY NSOLER

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		9/01/24 143	202409 310-51300-42500		*	.30	
		COPIES SEP24					
		9/01/24 144	202409 320-53800-34000		*	1,391.25	
		FIELD MANAGEMENT SEP24					
		9/01/24 144	202409 310-51300-42500		*	29.42	
		PRINT SEPERATE COVERS					
				GOVERNMENTAL MANAGEMENT SERVICES			5,871.04 000557
9/17/24 00024		9/12/24 10273	202408 310-51300-31500		*	111.00	
		GENERAL COUNSEL AUG24					
				KILINSKI VAN WYK, PLLC			111.00 000558
9/17/24 00027		9/01/24 14152	202409 320-53800-46200		*	2,836.66	
		LANDSCAPE MAINT SEP24					
				PRINCE & SONS INC.			2,836.66 000559
9/17/24 00056		9/10/24 09102024	202409 300-58100-10000		*	2,205.00	
		2024 RESERVES					
				SCENIC HIGHWAY CDD C/O BANK UNITED			2,205.00 000560
9/23/24 00002		9/15/24 145	202409 300-15500-10000		*	5,565.00	
		ASSESSMENT ROLL FY25					
				GOVERNMENTAL MANAGEMENT SERVICES			5,565.00 000561
9/24/24 00031		9/12/24 09122024	202409 300-20700-10000		*	8,312.19	
		ASSESSMENT TRANSFER S2020					
				SCENIC HIGHWAY CDD C/O USBANK			8,312.19 000562
9/25/24 00062		9/25/24 09252024	202409 300-58100-10000		*	240,000.00	
		TRANSFER SURPLUS					
				SCENIC HIGHWAY CDD C/O STATE BOARD			240,000.00 000563
10/02/24 00041		9/26/24 13283	202409 330-57200-48200		*	780.00	
		CLEANING SVCS SEP24					
				CSS CLEAN STAR SERVICES CENTRAL FL			780.00 000564
10/02/24 00002		8/31/24 146	202408 320-53800-48000		*	450.00	
		REP 3 SECT OF VINYL FENCE					
		8/31/24 147	202408 320-53800-48000		*	5,007.09	
		MAINT/END SET DRAIN AREAS					
				GOVERNMENTAL MANAGEMENT SERVICES			5,457.09 000565
10/07/24 00046		9/24/24 108802	202409 330-57200-48000		*	868.32	
		SURFACE MOUNT ELECT STRIK					
		10/02/24 20383	202410 330-57200-34500		*	285.60	
		CS25 PROXIMITY CARD QTY4					
				CURRENT DEMANDS ELECTRICAL &			1,153.92 000566
				SCEN SCENIC HIGHWAY NSOLER			

*** CHECK DATES 06/22/2024 - 10/31/2024 ***
 SCENIC HIGHWAY GENERAL FUND
 BANK A SCENIC HIGHWAY CDD

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/07/24	00050	9/25/24 24349	202409 300-13100-10200		*	10,000.00	
			INST WATER ACTIVATED LIFT				
		10/01/24 24439	202410 330-57200-48500		*	1,880.00	
			POOL MAINTENANCE OCT24				
				MCDONNELL CORPORATION DBA RESORT			11,880.00 000567
10/07/24	00039	10/07/24 10072024	202410 300-15500-10000		*	2,623.00	
			PLAYGRND/FUR LEASE NOV24				
				83 HOLDINGS, LLC			2,623.00 000568
10/15/24	00050	10/03/24 24754	202410 330-57200-48500		*	200.00	
			HURRICANE HELENE CLEAN UP				
				MCDONNELL CORPORATION DBA RESORT			200.00 000569
10/15/24	00027	10/01/24 14664	202410 320-53800-46200		*	2,836.66	
			LANDSCAPE MAINT OCT24				
				PRINCE & SONS INC.			2,836.66 000570
10/15/24	00051	9/30/24 11895622	202409 330-57200-34500		*	2,590.64	
			SECURITY SVCS SEP24				
				SECURITAS SECURITY			2,590.64 000571
10/23/24	00030	10/15/24 BH101520	202410 310-51300-11000		*	200.00	
			SUPERVISOR FEE 10/15/24				
				BOBBIE HENLEY			200.00 000572
10/23/24	00046	7/15/24 108797	202407 330-57200-48000		*	252.50	
			ADJ DATE/TIME ATRIUM CONT				
				CURRENT DEMANDS ELECTRICAL &			252.50 000573
10/23/24	00005	10/01/24 91353	202410 310-51300-54000		*	175.00	
			SPECIAL DISTRICT FEE FY25				
				DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00 000574
10/23/24	00058	9/30/24 00067002	202409 310-51300-48000		*	621.91	
			NOT BOS MEETING DATES				
				GANNETT MEDIA CORP DBA GANNETT			621.91 000575
10/23/24	00061	10/15/24 JS101520	202410 310-51300-11000		*	200.00	
			SUPERVISOR FEE 10/15/24				
				JESSICA SPENCER			200.00 000576
10/23/24	00024	10/16/24 10592	202409 310-51300-31500		*	139.50	
			GENERAL COUNSEL SEP24				
				KILINSKI VAN WYK, PLLC			139.50 000577

SCEN SCENIC HIGHWAY NSOLER

SECTION 2

Scenic Highway
Community Development District

Unaudited Financial Reporting
September 30, 2024



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Scenic Highway
Community Development District
Combined Balance Sheet
September 30, 2024

	General Fund	Debt Service Fund	Capital Projects Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:					
Cash:					
Operating Account	\$ 64,076	\$ -	\$ -	\$ -	\$ 64,076
Capital Projects Account	\$ -	\$ -	\$ 399	\$ -	\$ 399
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 26,015	\$ 26,015
Investments:					
Series 2020					
Reserve	\$ -	\$ 229,959	\$ -	\$ -	\$ 229,959
Revenue	\$ -	\$ 208,988	\$ -	\$ -	\$ 208,988
Construction - Phase 1 & 2	\$ -	\$ -	\$ 4	\$ -	\$ 4
Construction - Phase 3	\$ -	\$ -	\$ 1	\$ -	\$ 1
SBA Capital Reserves Account	\$ -	\$ -	\$ -	\$ 240,000	\$ 240,000
Due from Capital Reserves	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Prepaid Expenses	\$ 31,229	\$ -	\$ -	\$ -	\$ 31,229
Total Assets	\$ 105,305	\$ 438,947	\$ 403	\$ 266,015	\$ 810,670
Liabilities:					
Accounts Payable	\$ 37,627	\$ -	\$ -	\$ -	\$ 37,627
Total Liabilities	\$ 37,627	\$ -	\$ -	\$ -	\$ 37,627
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 31,229	\$ -	\$ -	\$ -	\$ 31,229
Restricted for:					
Debt Service - Series 2020	\$ -	\$ 438,947	\$ -	\$ -	\$ 438,947
Capital Projects - Series 2020	\$ -	\$ -	\$ 403	\$ -	\$ 403
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 266,015	\$ 266,015
Unassigned	\$ 36,450	\$ -	\$ -	\$ -	\$ 36,450
Total Fund Balances	\$ 67,679	\$ 438,947	\$ 403	\$ 266,015	\$ 773,044
Total Liabilities & Fund Balance	\$ 105,305	\$ 438,947	\$ 403	\$ 266,015	\$ 810,670

Scenic Highway
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 410,340	\$ 410,340	\$ 412,915	\$ 2,575
Miscellaneous Revenue	\$ -	\$ -	\$ 90	\$ 90
Total Revenues	\$ 410,340	\$ 410,340	\$ 413,005	\$ 2,665
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 4,000	\$ 8,000
Engineering	\$ 13,000	\$ 13,000	\$ 3,825	\$ 9,175
Attorney	\$ 25,000	\$ 25,000	\$ 11,414	\$ 13,586
Annual Audit	\$ 3,500	\$ 3,500	\$ 4,400	\$ (900)
Assessment Administration	\$ 5,300	\$ 5,300	\$ 5,300	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Trustee Fees	\$ 4,041	\$ 4,041	\$ 4,041	\$ -
Management Fees	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Postage & Delivery	\$ 1,000	\$ 1,000	\$ 1,600	\$ (600)
Insurance	\$ 6,886	\$ 6,886	\$ 6,197	\$ 689
Printing and Binding	\$ 250	\$ 250	\$ 114	\$ 136
Legal Advertising	\$ 5,000	\$ 5,000	\$ 5,114	\$ (114)
Other Current Charges	\$ 1,500	\$ 1,500	\$ 536	\$ 964
Office Supplies	\$ 250	\$ 250	\$ 6	\$ 244
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 126,352	\$ 126,352	\$ 95,171	\$ 31,181

Scenic Highway
Community Development District
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 19,836	\$ 19,836	\$ 16,615	\$ 3,221
Field Management	\$ 16,695	\$ 16,695	\$ 16,695	\$ -
Landscape Maintenance	\$ 49,872	\$ 49,872	\$ 34,040	\$ 15,832
Landscape Replacement	\$ 13,000	\$ 13,000	\$ 8,878	\$ 4,123
Streetlights	\$ 14,520	\$ 14,520	\$ 13,368	\$ 1,152
Electric	\$ 4,224	\$ 4,224	\$ 4,809	\$ (585)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,500	\$ 2,500	\$ -
Irrigation Repairs	\$ 7,500	\$ 7,500	\$ 2,324	\$ 5,176
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 11,847	\$ (1,847)
Contingency	\$ 7,500	\$ 7,500	\$ 11,950	\$ (4,450)
Pool Permit	\$ -	\$ -	\$ 280	\$ (280)
Subtotal Field Expenditures	\$ 145,647	\$ 145,647	\$ 123,305	\$ 22,342
Amenity Expenditures				
Amenity - Electric	\$ 7,392	\$ 7,392	\$ 4,057	\$ 3,335
Amenity - Water	\$ 4,224	\$ 4,224	\$ 4,365	\$ (141)
Playground Lease	\$ 31,488	\$ 31,488	\$ 31,482	\$ 6
Internet	\$ 1,254	\$ 1,254	\$ 1,172	\$ 82
Pest Control	\$ 528	\$ 528	\$ 480	\$ 48
Janitorial Service	\$ 8,700	\$ 8,700	\$ 8,723	\$ (23)
Security Services	\$ 37,000	\$ 37,000	\$ 32,581	\$ 4,419
Pool Maintenance	\$ 22,800	\$ 22,800	\$ 22,560	\$ 240
Amenity Access Management	\$ 5,250	\$ 5,250	\$ 5,250	\$ -
Amenity Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 11,583	\$ (1,583)
Contingency	\$ 7,500	\$ 7,500	\$ 11,950	\$ (4,450)
Subtotal Amenity Expenditures	\$ 136,136	\$ 136,136	\$ 134,203	\$ 1,933
Total Operations & Maintenance	\$ 281,783	\$ 281,783	\$ 257,508	\$ 24,275
Total Expenditures	\$ 408,135	\$ 408,135	\$ 352,679	\$ 55,456
Excess (Deficiency) of Revenues over Expenditures	\$ 2,205		\$ 60,326	
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out)	\$ (2,205)	\$ (2,205)	\$ (242,205)	\$ (240,000)
Total Other Financing Sources/(Uses)	\$ (2,205)	\$ (2,205)	\$ (242,205)	\$ (240,000)
Net Change in Fund Balance	\$ -		\$ (181,879)	
Fund Balance - Beginning	\$ -		\$ 249,558	
Fund Balance - Ending	\$ -		\$ 67,679	

Scenic Highway
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 459,919	\$ 459,919	\$ 462,858	\$ 2,939
Interest	\$ -	\$ -	\$ 21,754	\$ 21,754
Total Revenues	\$ 459,919	\$ 459,919	\$ 484,612	\$ 24,693
Expenditures:				
Interest - 11/1	\$ 147,425	\$ 147,425	\$ 147,425	\$ -
Principal - 5/1	\$ 165,000	\$ 165,000	\$ 165,000	\$ -
Interest - 5/1	\$ 147,425	\$ 147,425	\$ 147,425	\$ -
Total Expenditures	\$ 459,850	\$ 459,850	\$ 459,850	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 69		\$ 24,762	
Fund Balance - Beginning	\$ 177,160		\$ 414,185	
Fund Balance - Ending	\$ 177,229		\$ 438,947	

Scenic Highway
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues				
Interest	\$ -	\$ -	\$ 26	\$ 26
Total Revenues	\$ -	\$ -	\$ 26	\$ 26
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 860	\$ (860)
Miscellaneous	\$ -	\$ -	\$ 472	\$ (472)
Total Expenditures	\$ -	\$ -	\$ 1,332	\$ (1,332)
Net Change in Fund Balance	\$ -		\$ (1,305)	
Fund Balance - Beginning	\$ -		\$ 1,708	
Fund Balance - Ending	\$ -		\$ 403	

Scenic Highway
Community Development District
Capital Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 1,130	\$ 1,130
Total Revenues	\$ -	\$ -	\$ 1,130	\$ 1,130
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 1,130	\$ 1,130
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 2,205	\$ 242,205	\$ 242,205	\$ -
Total Other Financing Sources (Uses)	\$ 2,205	\$ 242,205	\$ 242,205	\$ -
Net Change in Fund Balance	\$ 2,205		\$ 243,335	
Fund Balance - Beginning	\$ 22,680		\$ 22,680	
Fund Balance - Ending	\$ 24,885		\$ 266,015	

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	\$ -	\$ 13,236	\$ 380,587	\$ 6,909	\$ (2,098)	\$ -	\$ 4,630	\$ 16	\$ 9,586	\$ 48	\$ -	\$ -	\$ 412,915
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 90
Total Revenues	\$ -	\$ 13,236	\$ 380,587	\$ 6,969	\$ (2,098)	\$ -	\$ 4,630	\$ 16	\$ 9,616	\$ 48	\$ -	\$ -	\$ 413,005
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 1,000	\$ 400	\$ -	\$ 800	\$ -	\$ -	\$ 4,000
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,825	\$ -	\$ -	\$ 3,825
Attorney	\$ (85)	\$ 241	\$ 430	\$ 948	\$ 2,692	\$ 1,565	\$ 2,643	\$ 565	\$ 911	\$ 1,254	\$ 111	\$ 140	\$ 11,414
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,400	\$ -	\$ -	\$ 4,400
Assessment Administration	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Arbitrage	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 417	\$ 5,000
Trustee Fees	\$ 1,010	\$ -	\$ -	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041
Management Fees	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 3,333	\$ 40,000
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Postage & Delivery	\$ 480	\$ 48	\$ 6	\$ 164	\$ 14	\$ 10	\$ 18	\$ 730	\$ 10	\$ 72	\$ 37	\$ 12	\$ 1,600
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Printing and Binding	\$ 1	\$ 2	\$ 10	\$ -	\$ -	\$ 7	\$ -	\$ 21	\$ -	\$ -	\$ 43	\$ 30	\$ 114
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742	\$ -	\$ 342	\$ 3,407	\$ -	\$ -	\$ 622	\$ 5,114
Other Current Charges	\$ 39	\$ 40	\$ 39	\$ 39	\$ 76	\$ 41	\$ 41	\$ 41	\$ 42	\$ 41	\$ 41	\$ 56	\$ 536
Office Supplies	\$ 1	\$ 1	\$ 0	\$ 0	\$ 1	\$ 1	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 18,119	\$ 4,330	\$ 4,484	\$ 8,632	\$ 7,583	\$ 6,366	\$ 7,702	\$ 6,099	\$ 8,371	\$ 14,393	\$ 4,232	\$ 4,860	\$ 95,171

Scenic Highway
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Property Insurance	\$ 16,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,615
Field Management	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	\$ 1,391	16,695
Landscape Maintenance	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	\$ 2,837	34,040
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,678	8,878
Streetlights	\$ 1,104	\$ 1,104	\$ 1,103	\$ 740	\$ 1,448	\$ 1,089	\$ 1,089	\$ 1,174	\$ 787	\$ 1,550	\$ 1,089	\$ 1,089	13,368
Electric	\$ 374	\$ 353	\$ 389	\$ 416	\$ 421	\$ 420	\$ 384	\$ 433	\$ 418	\$ 422	\$ 401	\$ 378	4,809
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	2,500
Irrigation Repairs	\$ 795	\$ 85	\$ -	\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 1,065	\$ 83	\$ -	\$ 138	2,324
General Repairs & Maintenance	\$ 2,917	\$ -	\$ -	\$ 1,212	\$ 380	\$ -	\$ 590	\$ -	\$ -	\$ -	\$ 5,457	\$ 1,291	11,847
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,950	\$ -	\$ -	\$ -	\$ -	11,950
Pool Permit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ -	280
Subtotal Field Expenditures	\$ 26,033	\$ 5,770	\$ 5,720	\$ 6,753	\$ 7,676	\$ 5,737	\$ 6,291	\$ 18,065	\$ 6,498	\$ 6,283	\$ 11,176	\$ 17,302	\$ 123,305
Amenity Expenditures													
Amenity - Electric	\$ 736	\$ 612	\$ 704	\$ 591	\$ 533	\$ 468	\$ 412	\$ -	\$ -	\$ -	\$ -	\$ -	4,057
Amenity - Water	\$ 365	\$ 315	\$ 387	\$ 307	\$ 307	\$ 317	\$ 288	\$ 547	\$ 357	\$ 417	\$ 367	\$ 387	4,365
Playground Lease	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,624	\$ 2,623	\$ 2,623	\$ 2,624	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,623	31,482
Internet	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 95	\$ 98	\$ 98	\$ 98	\$ 98	\$ 113	1,172
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	480
Janitorial Service	\$ 425	\$ 863	\$ 755	\$ 745	\$ 725	\$ 755	\$ 725	\$ 745	\$ 725	\$ 735	\$ 745	\$ 780	8,723
Security Services	\$ 2,847	\$ 2,363	\$ 2,807	\$ 2,363	\$ 2,363	\$ 3,726	\$ 2,363	\$ 2,932	\$ 2,705	\$ 2,932	\$ 2,591	\$ 2,591	32,581
Pool Maintenance	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	\$ 1,880	22,560
Amenity Access Management	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	\$ 438	5,250
Amenity Repairs & Maintenance	\$ 1,125	\$ 2,071	\$ -	\$ 190	\$ 1,913	\$ 1,176	\$ 375	\$ 665	\$ 797	\$ 920	\$ -	\$ 2,353	11,583
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,950	\$ -	\$ -	\$ -	\$ -	\$ -	11,950
Subtotal Amenity Expenditures	\$ 10,575	\$ 11,300	\$ 9,730	\$ 9,273	\$ 10,917	\$ 11,517	\$ 21,187	\$ 9,970	\$ 9,663	\$ 10,083	\$ 8,782	\$ 11,205	\$ 134,203
Total Operations & Maintenance	\$ 36,608	\$ 17,070	\$ 15,450	\$ 16,026	\$ 18,594	\$ 17,254	\$ 27,478	\$ 28,035	\$ 16,161	\$ 16,366	\$ 19,958	\$ 28,508	\$ 257,508
Total Expenditures	\$ 54,727	\$ 21,400	\$ 19,935	\$ 24,658	\$ 26,177	\$ 23,620	\$ 35,180	\$ 34,134	\$ 24,532	\$ 30,759	\$ 24,190	\$ 33,367	\$ 352,679
Excess (Deficiency) of Revenues over Expenditures	\$ (54,727)	\$ (8,163)	\$ 360,652	\$ (17,689)	\$ (28,275)	\$ (23,620)	\$ (30,550)	\$ (34,118)	\$ (14,915)	\$ (30,711)	\$ (24,190)	\$ (33,367)	\$ 60,326
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (242,205)	\$ (242,205)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (242,205)	\$ (242,205)
Net Change in Fund Balance	\$ (54,727)	\$ (8,163)	\$ 360,652	\$ (17,689)	\$ (28,275)	\$ (23,620)	\$ (30,550)	\$ (34,118)	\$ (14,915)	\$ (30,711)	\$ (24,190)	\$ (275,572)	\$ (181,879)

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)
Less: Principal Payment 5/1/24		(\$165,000)
Current Bonds Outstanding		\$7,640,000

Scenic Highway
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2024

ON ROLL ASSESSMENTS

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

							47%	53%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2020 Debt Service	Total
11/10/23	10/13-10/14/23	\$ 1,892.38	\$ (99.34)	\$ (35.86)	\$ -	\$ 1,757.18	\$ 828.49	\$ 928.69	\$ 1,757.18
11/14/23	10/01-10/31/23	\$ 2,542.98	\$ (101.72)	\$ (48.83)	\$ -	\$ 2,392.43	\$ 1,128.00	\$ 1,264.43	\$ 2,392.43
11/17/23	11/01-11/05/23	\$ 7,628.94	\$ (305.15)	\$ (146.48)	\$ -	\$ 7,177.31	\$ 3,384.00	\$ 3,793.31	\$ 7,177.31
11/24/23	11/06-11/12/23	\$ 17,800.86	\$ (712.04)	\$ (341.78)	\$ -	\$ 16,747.04	\$ 7,896.00	\$ 8,851.04	\$ 16,747.04
12/8/23	11/13-11/22/23	\$ 167,836.68	\$ (6,713.52)	\$ (3,222.46)	\$ -	\$ 157,900.70	\$ 74,448.00	\$ 83,452.70	\$ 157,900.70
12/21/23	11/23-11/30/23	\$ 678,975.66	\$ (29,600.47)	\$ (12,987.50)	\$ -	\$ 636,387.69	\$ 300,048.02	\$ 336,339.67	\$ 636,387.69
12/29/23	12/01-12/15/23	\$ 13,615.51	\$ (433.90)	\$ (263.63)	\$ -	\$ 12,917.98	\$ 6,090.65	\$ 6,827.33	\$ 12,917.98
1/10/24	12/16-12/31/23	\$ 13,040.21	\$ (364.18)	\$ (253.52)	\$ -	\$ 12,422.51	\$ 5,857.04	\$ 6,565.47	\$ 12,422.51
1/16/24	10/01-12/31/23	\$ -	\$ -	\$ -	\$ 2,232.00	\$ 2,232.00	\$ 1,052.36	\$ 1,179.64	\$ 2,232.00
2/6/24	1% Admin Fee	\$ (9,358.17)	\$ -	\$ -	\$ -	\$ (9,358.17)	\$ (4,412.25)	\$ (4,945.92)	\$ (9,358.17)
2/9/24	01/01-01/31/24	\$ 7,628.94	\$ (2,619.27)	\$ (100.19)	\$ -	\$ 4,909.48	\$ 2,314.75	\$ 2,594.73	\$ 4,909.48
4/10/24	03/01-03/31/24	\$ 10,019.64	\$ (200.39)	\$ -	\$ -	\$ 9,819.25	\$ 4,629.64	\$ 5,189.61	\$ 9,819.25
5/20/24	01/01-03/31/24	\$ -	\$ -	\$ -	\$ 33.50	\$ 33.50	\$ 15.79	\$ 17.71	\$ 33.50
6/20/24	05/01-05/31/24	\$ 4,802.80	\$ -	\$ (96.06)	\$ -	\$ 4,706.74	\$ 2,219.16	\$ 2,487.58	\$ 4,706.74
6/28/24	06/03-06/03/24	\$ 15,944.49	\$ -	\$ (318.89)	\$ -	\$ 15,625.60	\$ 7,367.25	\$ 8,258.35	\$ 15,625.60
7/25/24	04/01-06/30/24	\$ -	\$ -	\$ -	\$ 101.87	\$ 101.87	\$ 48.03	\$ 53.84	\$ 101.87
Total		\$ 932,370.92	\$ (41,149.98)	\$ (17,815.20)	\$ 2,367.37	\$ 875,773.11	\$ 412,914.93	\$ 462,858.18	\$ 875,773.11

100.63%	Net Percent Collected
0	Balance Remaining to Collect

SECTION 3

District Name:	Scenic Highway Community Development District
Address and Location of Loss:	611 Tanaro Ln, Haines City FL 33844 - All phases
Date of Loss:	10/9/2024
Point of Contact:	Marshall Tindall & Monica Virgen
Contact Phone Number:	407-346-2453 (Marshall Tindall, Field Manager) 407- 930-4314 (Monica Virgen, District Manager)
Contact Email:	mtindall@gmscfl.com / mvirgen@gmscfl.com
Description of Damage: (Please attach photos if available)	<p>Hurricane force winds caused damage to several structures on district property:</p> <ul style="list-style-type: none">• Significant widespread fence damage in all phases• Amenity Center Building<ul style="list-style-type: none">• Ridge cap shingles blown off• Damage to attic access area• Missing and leading traffic signage• PHOTOS: https://www.gmsorlandorecords.com/index.php/s/WFnlvi8mg7h8BbZ•

Reported By:	Monica Virgen
Additional Remarks:	