

*Scenic Highway
Community Development District*

Meeting Agenda

July 21, 2026

AGENDA

Scenic Highway

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

July 14, 2026

Board of Supervisors Scenic Highway Community Development District

The regular meeting of the Board of Supervisors of the **Scenic Highway Community Development District** will be held **Tuesday, July 21, 2026 at 10:30 AM** at the **Offices of Prime Community Management – 375 Avenue A SE, Winter Haven FL.**

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/84482485468>

Zoom Call-In Number: +1 305 224 1968 US

Meeting ID: 844 8248 5468

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the April 21, 2026 Board of Supervisors Meeting
4. Public Hearing on Adoption of Fiscal Year 2027 Budget
 - a. Consideration of Resolution 2026-07 Adopting the Fiscal Year 2027 Budget and Appropriating Funds
5. Consideration of Resolution 2026-08 Imposing Special Assessments and Certifying an Assessment Roll
6. Consideration of Resolution 2026-09 Adopting the Fiscal Year 2027 Meeting Schedule
7. Consideration of Resolution 2026-10 Designating a Date, Time & Location for a Landowner's Election
8. Review and Acceptance of Fiscal Year 2025 Audit Report
9. Ratification of Towing Services Agreement with Bolton's Towing
10. Ratification of Amendment to Pool Services Agreement with Resort Pools for Temporary Fuel Surcharge
11. Ratification of Fuel Surcharge Agreement with Prince & Sons
12. Ratification of License Agreement for Community Events with Magnolia Park HOA
13. Right of Way Tree Discussion
 - a. Inspection Report
 - b. Proposal from Prince & Sons for Replacements
14. Staff Reports
 - a. Attorney
 - b. Engineer
 - c. Field Manager's Report
 - i. Ratification of Prince Proposal for Tree Strapping

- d. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Number of Registered Voters: 461
 - iv. Goals & Objectives
 - 1. Adoption of Fiscal Year 2027 Goals & Objectives
 - 2. Authorizing Chair to Execute Fiscal Year 2026 Goals & Objectives
 - v. Discussion of August Meeting (*Holiday Inn Not Available*)
- 15. Other Business
- 16. Supervisors Requests
- 17. Adjournment

MINUTES

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

The regular meeting of the Board of Supervisors of the Scenic Highway Community Development District was held on Tuesday, **April 21, 2026**, at 10:33 a.m. at the Offices of Prime Community Management – 375 Avenue A SE, Winter Haven, 200 Cypress Gardens Blvd, Winter Haven, Florida.

Present and constituting a quorum were:

Bobbie Shockley
Lindsey Roden
Jessica Spencer
Joe Braddy
Kristin Cassidy

Chairman
Vice Chairperson
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also, present were:

Katie O'Rourke
Savanah Hancock
Marshall Tindall
Matt Fisher

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

The following is a summary of the discussions and actions taken at the April 21, 2026 Scenic Highway Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. O'Rourke called the meeting to order and called roll. Five Board members were in attendance in person constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. O'Rourke stated no members of the public were present in person and there were no public comments from the Zoom line.

THIRD ORDER OF BUSINESS

Approval of Minutes of the March 17, 2026 Board of Supervisors Meeting

Ms. O'Rourke presented the minutes from the March 17, 2026 Board of Supervisor's meeting and asked for any comments, corrections, or questions. There were no comments from the Board.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Minutes of the March 17, 2026 Board of Supervisors Meeting, were approved.
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FOURTH ORDER OF BUSINESS

Consideration of Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing to Adopt

Ms. O'Rourke stated the public hearing will be held on July 21, 2026 at 10:30 a.m. She noted the budget does not propose at budget increase at this time. She explained the revenues come from the CDD maintenance and special assessments collected on tax roll from the county. She provided an overall summary of the budget changes. These includes GMS management fee is proposing a 5% increase, insurance had an increase, field management services will increase 5%, and the main driver of field expenses going up is the addition of a line specifically for storm water repairs. The amenity janitorial line item has increased to \$2,100, The pool vendor has requested an increase by 3%, and there is an increase in amenity access management. The total field expenditures section includes a \$15,000 increase.

Ms. O'Rourke stated the overall proposed budget is \$635,542, and revenues are at the same amount, so this provides for a balanced budget. She noted there are 368 units that will pay a gross amount of \$1,857 for the operations and maintenance assessment. The debt service assessment also includes 368 units with the gross amount of \$1,344 per unit. She reviewed the amortization schedule on how payments are scheduled, and noted that the debt assessment will retire in 2051.

On MOTION by Ms. Shockley, seconded by Ms. Roden, with all in favor, Resolution 2026-05 Approving the Proposed Fiscal Year 2027 Budget and Setting a Public Hearing to Adopt, for July 21, 2026 at 10:30 a.m. at PRIME Offices, was approved.

FIFTH ORDER OF BUSINESS

**Consideration of Resolution 2026-06
Relating to General Election Qualifying
Period and Procedure**

Ms. O'Rourke presented the resolution relating to the general election. She noted there are two seats that will be transitioning to the general election process in November. They are Seat #1 and #3. She added the qualifying time period for interested residents is June 8th at noon through noon on June 12th.

On MOTION by Ms. Shockley seconded by Ms. Roden, with all in favor, Resolution 2026-06 Relating to the General Election Qualifying period and Procedure, was approved.

SIXTH ORDER OF BUSINESS

Discussion of Right of Way Trees

Ms. O'Rourke presented a spreadsheet report on the right of way trees. The Board decide for each member to reach out to the HOA and the combine notes. The Board had several questions on city zoning requirements and types of trees allowed. They discussed HOA compliance, requirements, and options. Chair Bobbie Shockley was going to investigate the likelihood of the HOA taking over ownership for the ROW trees.

Ms. O'Rourke noted they would only be sending letters to the residents with dead or missing trees. But after board discussion on tree replacements, vendors, warranties, and possible conveyance of land, it was decided to wait and see what the chair was able to determine.

SEVENTH ORDER OF BUSINESS

**Termination of Towing Services
Agreement with Downtown Tow & Hold
LLC**

Ms. O'Rourke presented the termination of the agreement with Downtown Tow & Hold. As the company has dissolved the board agreed to terminate their agreement.

On MOTION by Ms. Shockley, seconded by Ms. Roden, with all in favor, the Termination of Towing Services Agreement with Downtown Tow & Hold, LLC, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hancock stated she had nothing to report.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Tindall presented the field managers' report to include maintenance issues, irrigation issues, trash pickup, and he indicated that the landscape proposal will be presented at next meeting.

D. District Manager's Report

i. Approval of Check Register

Ms. O'Rourke presented the check register. This is a summary of checks written from March 7, 2026 through April 9, 2026 totaling \$34,598.86.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Check Register, was approved.
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ii. Balance Sheet and Income Statement

Ms. O'Rourke presented the unaudited financials. No action is required by the Board.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisors Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

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

April 21, 2026

Scenic Highway CDD

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION 4

SECTION a)

RESOLUTION 2026-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to June 15, 2026, submitted to the Board of Supervisors (“**Board**”) of the Scenic Highway Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least two (2) days before the public hearing; and

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit A**, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Scenic Highway Community Development District for the Fiscal Year Ending September 30, 2027."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2027, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

GENERAL FUND	\$ _____
DEBT SERVICE FUND (SERIES 2020)	\$ _____
CAPITAL RESERVE FUND	\$ _____
TOTAL ALL FUNDS	\$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2027 or within sixty (60) days following the end of the Fiscal Year 2027 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 21st DAY OF JULY 2026.

ATTEST:

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Vice/Chairperson

Exhibit A: Adopted Budget for Fiscal Year 2027

Scenic Highway
Community Development District

Proposed Budget
FY2027



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Scenic Highway
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments	\$ 635,542	\$ 629,210	\$ 6,332	\$ 635,542	\$ 635,542
Interest Revenue	\$ -	\$ 9,384	\$ 3,128	\$ 12,513	\$ -
Miscellaneous Revenue	\$ -	\$ 394	\$ -	\$ 394	\$ -
Total Revenues	\$ 635,542	\$ 638,988	\$ 9,460	\$ 648,449	\$ 635,542
Expenditures					
<i>Administrative</i>					
Supervisor Fees	\$ 12,000	\$ 3,800	\$ 3,000	\$ 6,800	\$ 12,000
FICA Expenditures	\$ 918	\$ 291	\$ 230	\$ 520	\$ 918
Engineering	\$ 13,000	\$ -	\$ 6,500	\$ 6,500	\$ 13,000
Attorney	\$ 25,000	\$ 5,806	\$ 8,333	\$ 14,139	\$ 25,000
Annual Audit	\$ 3,300	\$ -	\$ 3,300	\$ 3,300	\$ 3,450
Assessment Administration	\$ 5,732	\$ 5,732	\$ -	\$ 5,732	\$ 6,019
Arbitrage	\$ 450	\$ 450	\$ -	\$ 450	\$ 450
Dissemination	\$ 5,408	\$ 3,605	\$ 1,804	\$ 5,409	\$ 5,678
Trustee Fees	\$ 4,445	\$ 4,336	\$ -	\$ 4,336	\$ 4,770
Management Fees	\$ 49,500	\$ 33,000	\$ 16,500	\$ 49,500	\$ 51,975
Information Technology	\$ 2,079	\$ 1,386	\$ 693	\$ 2,079	\$ 2,183
Website Maintenance	\$ 1,386	\$ 924	\$ 462	\$ 1,386	\$ 1,455
Postage & Delivery	\$ 1,000	\$ 427	\$ 333	\$ 760	\$ 1,000
Insurance	\$ 7,626	\$ 7,029	\$ -	\$ 7,029	\$ 7,732
Copies	\$ 100	\$ 100	\$ 50	\$ 150	\$ 150
Legal Advertising	\$ 5,000	\$ 2,244	\$ 2,756	\$ 5,000	\$ 5,000
Other Current Charges	\$ 1,500	\$ 279	\$ 224	\$ 503	\$ 1,500
Office Supplies	\$ 500	\$ 3	\$ 50	\$ 53	\$ 500
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ -	\$ 175	\$ 175
Total Administrative	\$ 139,118	\$ 69,586	\$ 44,235	\$ 113,822	\$ 142,955
<i>Operations & Maintenance</i>					
Field Services					
Property Insurance	\$ 17,710	\$ 13,074	\$ -	\$ 13,074	\$ 12,420
Field Management	\$ 18,056	\$ 12,037	\$ 6,019	\$ 18,056	\$ 18,959
Landscape Maintenance	\$ 51,023	\$ 33,885	\$ 17,004	\$ 50,889	\$ 51,023
Landscape Replacement	\$ 13,000	\$ 1,725	\$ 6,500	\$ 8,225	\$ 13,000
Right of Way Tree Inspection	\$ 10,625	\$ 7,083	\$ 3,540	\$ 10,623	\$ 11,156
Right of Way Tree Replacement	\$ 105,000	\$ -	\$ 52,500	\$ 52,500	\$ 105,000
Streetlights	\$ 17,569	\$ 8,848	\$ 4,604	\$ 13,452	\$ 21,259
Electric	\$ 5,111	\$ 3,501	\$ 1,704	\$ 5,204	\$ 7,435
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,020	\$ -	\$ 2,020	\$ 2,500
Irrigation Repairs	\$ 6,000	\$ 811	\$ 2,000	\$ 2,811	\$ 6,000
Stormwater Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 14,000
General Repairs & Maintenance	\$ 12,000	\$ 6,701	\$ 5,299	\$ 12,000	\$ 12,000
Holiday Decorations	\$ 7,500	\$ 7,400	\$ -	\$ 7,400	\$ 7,500
Contingency	\$ 9,000	\$ 5	\$ 1,000	\$ 1,005	\$ 9,000
Subtotal Field Services	\$ 275,094	\$ 97,090	\$ 100,169	\$ 197,259	\$ 291,252

Scenic Highway
Community Development District
Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Amenity Expenditures					
Amenity - Electric	\$ 8,131	\$ 3,226	\$ 1,800	\$ 5,026	\$ 8,131
Amenity - Water	\$ 5,111	\$ 3,950	\$ 2,572	\$ 6,522	\$ 6,746
Playground & Furniture Lease	\$ 31,488	\$ 20,986	\$ 10,496	\$ 31,482	\$ 18,368
Internet	\$ 1,514	\$ 1,000	\$ 500	\$ 1,500	\$ 1,741
Pest Control	\$ 1,384	\$ 280	\$ 160	\$ 440	\$ 1,384
Janitorial Service	\$ 9,680	\$ 6,070	\$ 3,580	\$ 9,650	\$ 11,840
Security Services	\$ 40,016	\$ 16,570	\$ 10,476	\$ 27,046	\$ 41,216
Pool Maintenance	\$ 24,411	\$ 16,185	\$ 8,120	\$ 24,305	\$ 25,080
Amenity Access Management	\$ 10,300	\$ 6,867	\$ 3,432	\$ 10,299	\$ 10,815
Amenity Repairs & Maintenance	\$ 10,000	\$ 9,131	\$ 869	\$ 10,000	\$ 10,000
Contingency	\$ 7,500	\$ 280	\$ 2,500	\$ 2,780	\$ 7,500
Subtotal Amenity Expenditures	\$ 149,535	\$ 84,545	\$ 44,505	\$ 129,050	\$ 142,822
<u>Total Operations & Maintenance</u>	\$ 424,629	\$ 181,635	\$ 144,674	\$ 326,309	\$ 434,074
<u>Other Expenditures</u>					
Capital Reserves - Transfer	\$ 71,795	\$ 71,795	\$ -	\$ 71,795	\$ 58,514
<u>Total Other Expenditures</u>	\$ 71,795	\$ 71,795	\$ -	\$ 71,795	\$ 58,514
Total Expenditures	\$ 635,542	\$ 323,016	\$ 188,909	\$ 511,925	\$ 635,542
Excess Revenues/(Expenditures)	\$ -	\$ 315,972	\$ (179,449)	\$ 136,523	\$ -

Net Assessments	\$635,542
Add: Discounts & Collections 7%	\$47,837
Gross Assessments	<u>\$683,379</u>
Assessable Units	<u>368</u>
Per Unit Gross Assessment	<u>\$1,857.01</u>
FY26 Per Unit Gross Assessment	<u>\$1,857.01</u>
Increase (Decrease)	<u>\$0.00</u>
% Increase	<u>0.00%</u>

Scenic Highway

Community Development District

General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all the assessable property within the District in order to pay for operating expenditures during the fiscal year.

Expenditures:

Administrative:

Supervisor Fees

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

FICA Expenditures

Represents the Employer's share of Social Security and Medicare taxes withheld from Board of Supervisor checks.

Engineering

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

Attorney

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

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis. Dibartolomeo, McBee, Hartley & Barnes provides these services.

Assessment Administration

The District is contracted with Governmental Management Services – Central Florida, LLC to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on its Series 2020 bonds.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon the Series 2020 bond series. Governmental Management Services – Central Florida, LLC completes these reporting requirements.

Scenic Highway Community Development District General Fund Budget

Trustee Fees

The District will incur trustee related costs with the Series 2020 bonds.

Management Fees

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

Information Technology

Represents various cost of information technology for the District such as video conferencing, cloud storage and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc. Governmental Management Services – Central Florida, LLC provides these systems.

Website Maintenance

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

Postage & Delivery

The District incurs charges for mailing, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverage is provided by the Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Copies

Printing agenda items for board meetings, printing of computerized checks, stationary, envelopes, etc.

Legal Advertising

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

Other Current Charges

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

Office Supplies

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

Scenic Highway Community Development District General Fund Budget

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverage is provided by Florida Insurance Alliance (FIA). FIA specializes in providing insurance coverage to governmental agencies.

Field Management

The District is contracted with Governmental Management Services-Central Florida, LLC for onsite field management of contracts for the District such as landscape and lake maintenance. Services include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents maintenance cost of landscaping within the common areas of the District after the installation of landscape material has been completed. The District has contracted with Prince & Sons, Inc. to provide these services.

Description	Monthly	Annually
Landscape Maintenance	\$4,252	\$51,023
Total		\$51,023

Landscape Replacement

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

Right of Way Tree Inspection

Represents cost associated with inspections of vegetated verge abutting residential lots in cases where property owners are failing to maintain trees in accordance with Haines City landscape ordinances. Field staff will inspect the area, photograph/document lack of maintenance, report to HOA for enforcement of recorded declarations, coordinate inspections with Haines City code compliance staff, coordinate communication with property owners, and coordinate with landscape service providers.

Right of Way Tree Replacement

Represents cost associated with tree replacements within the vegetated verge abutting residential homes in cases where residential property owners have not complied with Haines City landscape ordinances.

Streetlights

Represents the cost to maintain streetlights within the District boundaries.

**Scenic Highway
Community Development District
General Fund Budget**

Electric

Represents electric charges of common areas throughout the District.

Sidewalk & Asphalt Maintenance

Represents costs of maintaining the sidewalks and asphalt throughout the District's Boundary.

Irrigation Repairs

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

Stormwater Maintenance

Represents estimated costs for general repairs and maintenance of ponds in the District.

General Repairs & Maintenance

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

Holiday Decorations

The District's costs for decoration of common areas during the Holidays.

Contingency

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

Amenity Expenditures

Amenity - Electric

Represents the electric charges for the District's amenity facilities.

Amenity – Water

Represents water charges for the District's amenity facilities.

Playground & Furniture Lease

The District has entered into a leasing agreement with 83 Holdings, LLC for playground and pool furniture installed in the community. The contract will end in April 2027.

Description	Monthly	Annually
Playground & Furniture Lease	\$2,624	\$18,368
Total		\$18,368

Internet

Represents cost of internet services used at the Amenity Center.

**Scenic Highway
Community Development District
General Fund Budget**

Pest Control

The District incurs costs for pest control treatments to its amenity facilities.

Janitorial Services

Represents the costs to provide janitorial services for the District's amenity facilities. These services are provided by CSS Clean Star Services of Central Florida, Inc.

Description	Monthly	Annually
Janitorial Services	\$881	\$10,575
Contingencies		\$1,265
Total		\$11,840

Security Services

Represents security services cost for the District's amenity facilities, as well as maintaining security systems in place. Services are provided by Securitas.

Pool Maintenance

The district is contracted with Resort Pool Services for regular cleaning and treatments of the District's pool.

Description	Monthly	Annually
Pool Maintenance	\$2,090	\$25,080
Total		\$25,080

Amenity Access Management

Amenity Management provides access card issuance through registration, proof of residency, and photo identification. The team also provides keycard troubleshooting for issues and concerns related to access control. Staff reviews security concerns and amenity policy violations via remote camera monitoring on an as-needed basis. Districts are provided electronic communication for District news and direct remote customer service through phone and email directly to the Amenity Access Team.

Amenity Repairs & Maintenance

Represents costs for repairs and maintenance of the District's amenity facilities.

Contingency

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

Other Expenditures:

Capital Reserves - Transfer

Funds collected and reserved for the replacement of, or and purchase of new capital improvements throughout the District.

Scenic Highway
Community Development District
Proposed Budget
Series 2020 Debt Service Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
Revenues					
Special Assessments	\$ 459,919	\$ 455,387	\$ 4,532	\$ 459,919	\$ 459,919
Interest	\$ 5,000	\$ 12,801	\$ 4,267	\$ 17,068	\$ 5,000
Carry Forward Surplus	\$ 229,746	\$ 233,419	\$ -	\$ 233,419	\$ 249,769
Total Revenues	\$ 694,665	\$ 701,607	\$ 8,799	\$ 710,406	\$ 714,688
Expenditures					
Interest Expense - 11/1	\$ 142,819	\$ 142,819	\$ -	\$ 142,819	\$ 139,975
Principal Expense - 5/1	\$ 175,000	\$ 175,000	\$ -	\$ 175,000	\$ 180,000
Interest Expense - 5/1	\$ 142,819	\$ 142,819	\$ -	\$ 142,819	\$ 139,975
Total Expenditures	\$ 460,638	\$ 460,638	\$ -	\$ 460,638	\$ 459,950
Excess Revenues/(Expenditures)	\$ 234,028	\$ 240,970	\$ 8,799	\$ 249,769	\$ 254,738

Interest Expense 11/1/27	\$ 137,050
Total	\$ 137,050

Product	Assessable Units	Maximum Annual Debt Service	Net Assessment Per Unit	Gross Assessment Per Unit
Single Family	368	\$ 459,919	\$1,250	\$1,344
	368	\$ 459,919		

Scenic Highway
Community Development District
Series 2020 Special Assessment Bonds
Amortization Schedule

Date		Balance	Principal		Interest		Total
11/01/26	\$	7,295,000.00	\$	-	\$	139,975.00	\$ 457,793.75
05/01/27	\$	7,295,000.00	\$	180,000.00	\$	139,975.00	\$ -
11/01/27	\$	7,115,000.00	\$	-	\$	137,050.00	\$ 457,025.00
05/01/28	\$	7,115,000.00	\$	185,000.00	\$	137,050.00	\$ -
11/01/28	\$	6,930,000.00	\$	-	\$	134,043.75	\$ 456,093.75
05/01/29	\$	6,930,000.00	\$	195,000.00	\$	134,043.75	\$ -
11/01/29	\$	6,735,000.00	\$	-	\$	130,875.00	\$ 459,918.75
05/01/30	\$	6,735,000.00	\$	200,000.00	\$	130,875.00	\$ -
11/01/30	\$	6,535,000.00	\$	-	\$	127,625.00	\$ 458,500.00
05/01/31	\$	6,535,000.00	\$	205,000.00	\$	127,625.00	\$ -
11/01/31	\$	6,330,000.00	\$	-	\$	123,781.25	\$ 456,406.25
05/01/32	\$	6,330,000.00	\$	215,000.00	\$	123,781.25	\$ -
11/01/32	\$	6,115,000.00	\$	-	\$	119,750.00	\$ 458,531.25
05/01/33	\$	6,115,000.00	\$	220,000.00	\$	119,750.00	\$ -
11/01/33	\$	5,895,000.00	\$	-	\$	115,625.00	\$ 455,375.00
05/01/34	\$	5,895,000.00	\$	230,000.00	\$	115,625.00	\$ -
11/01/34	\$	5,665,000.00	\$	-	\$	111,312.50	\$ 456,937.50
05/01/35	\$	5,665,000.00	\$	240,000.00	\$	111,312.50	\$ -
11/01/35	\$	5,425,000.00	\$	-	\$	106,812.50	\$ 458,125.00
05/01/36	\$	5,425,000.00	\$	250,000.00	\$	106,812.50	\$ -
11/01/36	\$	5,175,000.00	\$	-	\$	102,125.00	\$ 458,937.50
05/01/37	\$	5,175,000.00	\$	260,000.00	\$	102,125.00	\$ -
11/01/37	\$	4,915,000.00	\$	-	\$	97,250.00	\$ 459,375.00
05/01/38	\$	4,915,000.00	\$	270,000.00	\$	97,250.00	\$ -
11/01/38	\$	4,645,000.00	\$	-	\$	92,187.50	\$ 459,437.50
05/01/39	\$	4,645,000.00	\$	280,000.00	\$	92,187.50	\$ -
11/01/39	\$	4,365,000.00	\$	-	\$	86,937.50	\$ 459,125.00
05/01/40	\$	4,365,000.00	\$	290,000.00	\$	86,937.50	\$ -
11/01/40	\$	4,075,000.00	\$	-	\$	81,500.00	\$ 458,437.50
05/01/41	\$	4,075,000.00	\$	300,000.00	\$	81,500.00	\$ -
11/01/41	\$	3,775,000.00	\$	-	\$	75,500.00	\$ 457,000.00
05/01/42	\$	3,775,000.00	\$	315,000.00	\$	75,500.00	\$ -
11/01/42	\$	3,460,000.00	\$	-	\$	69,200.00	\$ 459,700.00
05/01/43	\$	3,460,000.00	\$	325,000.00	\$	69,200.00	\$ -
11/01/43	\$	3,135,000.00	\$	-	\$	62,700.00	\$ 456,900.00
05/01/44	\$	3,135,000.00	\$	340,000.00	\$	62,700.00	\$ -
11/01/44	\$	2,795,000.00	\$	-	\$	55,900.00	\$ 458,600.00
05/01/45	\$	2,795,000.00	\$	355,000.00	\$	55,900.00	\$ -
11/01/45	\$	2,440,000.00	\$	-	\$	48,800.00	\$ 459,700.00
05/01/46	\$	2,440,000.00	\$	365,000.00	\$	48,800.00	\$ -
11/01/46	\$	2,075,000.00	\$	-	\$	41,500.00	\$ 455,300.00
05/01/47	\$	2,075,000.00	\$	380,000.00	\$	41,500.00	\$ -
11/01/47	\$	1,695,000.00	\$	-	\$	33,900.00	\$ 455,400.00
05/01/48	\$	1,695,000.00	\$	400,000.00	\$	33,900.00	\$ -
11/01/48	\$	1,295,000.00	\$	-	\$	25,900.00	\$ 459,800.00
05/01/49	\$	1,295,000.00	\$	415,000.00	\$	25,900.00	\$ -
11/01/49	\$	880,000.00	\$	-	\$	17,600.00	\$ 458,500.00
05/01/50	\$	880,000.00	\$	430,000.00	\$	17,600.00	\$ -
11/1/50	\$	450,000.00	\$	-	\$	9,000.00	\$ 456,600.00
05/1/51	\$	450,000.00	\$	450,000.00	\$	9,000.00	\$ 459,000.00
		\$	7,295,000.00	\$	4,293,700.00	\$	11,906,518.75

Scenic Highway
Community Development District
Proposed Budget
Capital Reserve Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Total Thru 9/30/26	Proposed Budget FY2027
<u>Revenues</u>					
Interest	\$ 4,573	\$ 8,391	\$ 2,797	\$ 11,188	\$ 5,594
Carry Forward Surplus	\$ 274,661	\$ 287,032	\$ -	\$ 287,032	\$ 370,016
Total Revenues	\$ 279,234	\$ 295,423	\$ 2,797	\$ 298,220	\$ 375,609
<u>Expenditures</u>					
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Other Financing Sources/(Uses)</u>					
Transfer In	\$ 71,795	\$ 71,795	\$ -	\$ 71,795	\$ 58,514
Total Other Financing Sources/(Uses)	\$ 71,795	\$ 71,795	\$ -	\$ 71,795	\$ 58,514
Excess Revenues/(Expenditures)	\$ 351,029	\$ 367,219	\$ 2,797	\$ 370,016	\$ 434,123

SECTION 5

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2027; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the Board of Supervisors (“**Board**”) of the District hereby determines to undertake various operations and maintenance and other activities described in the District’s budget (“**Adopted Budget**”) for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), attached hereto as **Exhibit A** and incorporated by reference herein; and

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

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

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

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

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2027; and

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

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

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

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

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

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

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

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

to the District.

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

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

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

PASSED AND ADOPTED THIS 21ST DAY OF JULY 2026.

ATTEST:

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Adopted Budget for Fiscal Year 2027

Exhibit B: Assessment Roll

Scenic Highway CDD FY 27 Assessment Roll

PARCEL ID	UNITS	O&M	2020 DEBT	TOTAL
272804815029000010	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000020	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000030	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000040	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000050	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000060	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000070	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000080	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000090	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000100	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000110	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000120	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000130	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000140	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000150	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000160	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000170	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000180	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000190	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000200	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000210	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000220	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000230	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000240	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000250	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000260	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000270	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000280	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000290	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000300	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000310	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000320	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000330	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000340	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000350	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000360	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000370	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000380	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000390	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000400	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000410	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000420	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029000430	1	\$1,857.01	\$1,344.00	\$3,201.01

[illegible]

[illegible]

[illegible]

PARCEL ID	UNITS	O&M	2020 DEBT	TOTAL
272804815029001820	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001830	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001840	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001850	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001860	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001870	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001880	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001890	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001900	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001910	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001920	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001930	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001940	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001950	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001960	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001970	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001980	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029001990	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002000	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002010	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002020	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002030	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002040	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002050	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002060	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002070	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002080	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002090	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002100	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002110	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002120	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002130	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002140	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002150	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002160	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002170	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002180	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002190	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002200	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002210	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002220	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002230	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002240	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002250	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815029002260	0	\$0.00	\$0.00	\$0.00
272804815029002270	0	\$0.00	\$0.00	\$0.00

[illegible]

[illegible]

[illegible]

PARCEL ID	UNITS	O&M	2020 DEBT	TOTAL
272804815030003640	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815030003650	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815030003660	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815030003670	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815030003680	1	\$1,857.01	\$1,344.00	\$3,201.01
272804815030003690	0	\$0.00	\$0.00	\$0.00
272804815030003700	0	\$0.00	\$0.00	\$0.00
272804815030003710	0	\$0.00	\$0.00	\$0.00
272804815030003720	0	\$0.00	\$0.00	\$0.00
Total Gross Assessments	368	\$683,379.68	\$494,592.00	\$1,177,971.68
Total Net Assessments		\$635,543.10	\$459,970.56	\$1,095,513.66

SECTION 6

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT SETTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, 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 the Polk County, Florida; and

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

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

WHEREAS, the Board of Supervisors desires to adopt an annual meeting schedule for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (“**Fiscal Year 2027**”), attached as **Exhibit A**.

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

SECTION 1. The Fiscal Year 2027 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

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

PASSED AND ADOPTED this 21st day of July 2026.

ATTEST:

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

EXHIBIT A:
SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
NOTICE OF MEETINGS FOR FISCAL YEAR 2027

The Board of Supervisors (“**Board**”) of the Scenic Highway Community Development District (“**District**”) will hold their regular meetings for Fiscal Year 2027 at Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880, at 10:30 a.m. on the following dates, unless otherwise indicated as follows:

October 20, 2026
November 17, 2026
December 15, 2026
January 19, 2027
February 16, 2027
March 16, 2027
April 20, 2027
May 18, 2027
June 15, 2027
July 20, 2027
August 17, 2027
September 21, 2027

The meetings will be conducted in accordance with the provisions of Florida law for community development districts and will be open to the public. The meetings may be continued in progress without additional notice to a date, time, and place to be specified on the record at the meeting. A copy of the agenda for the meetings may be obtained by contacting the office of the District Manager c/o Governmental Management Services - Central Florida, LLC, 219 E. Livingston Street, Orlando, Florida 32801; Phone: (407) 841-5524 (“**District Manager’s Office**”).

There may be occasions when one or more Board supervisors or staff will participate by speaker telephone. Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations at any meeting because of a disability or physical impairment should contact the District Office at (407) 841-5524 at least three (3) business days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

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

District Manager

SECTION 7

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING A DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING AND ELECTION; PROVIDING FOR PUBLICATION; ESTABLISHING FORMS FOR THE LANDOWNER ELECTION; AND PROVIDING FOR SEVERABILITY AND 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 within Polk County, Florida; and

WHEREAS, pursuant to Section 190.006(1), *Florida Statutes*, the District's Board of Supervisors ("**Board**") "shall exercise the powers granted to the district pursuant to Chapter 190, *Florida Statutes*," and the Board shall consist of five (5) members; and

WHEREAS, the District is statutorily required to hold its meeting of the landowners of the District for the purpose of electing Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

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

1. **EXISTING BOARD SUPERVISORS; SEATS SUBJECT TO ELECTIONS.**
The Board is currently made up of the following individuals:

<u>Seat Number</u>	<u>Supervisor</u>	<u>Term Expiration Date</u>
1	Joe Braddy	11/2026
2	Kristin Cassidy	11/2028
3	Lindsey Roden	11/2026
4	Jessica Spencer	11/2028
5	Bobbie Shockley	11/2026

This year, Seat 5 currently held by Bobbie Shockley, is subject to a landowner election by landowners in November 2026. The candidate receiving the highest number of votes shall be elected for a term of four (4) years. The term of office for the successful candidate shall commence upon election.

2. **LANDOWNERS' ELECTION.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisor(s) of the District shall be held on Tuesday, the 17th day of November 2026, at 10:30 a.m., and located at Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880.

3. **PUBLICATION.** The District's Secretary is hereby directed to publish notice of the landowners' meeting and election in accordance with the requirements of Section 190.006(2), *Florida Statutes*.

4. **FORMS.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election have been announced by the Board at its **July 21, 2026**, meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at such meeting and are attached hereto as **Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Governmental Management Services – Central Florida LLC, located at 219 East Livingston Street, Orlando, Florida 32801.

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

6. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED THIS 21ST DAY OF JULY 2026.

ATTEST:

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

SECRETARY / ASST. SECRETARY

CHAIRPERSON / VICE CHAIRPERSON

EXHIBIT A

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 of a parcel or parcels of land containing approximately 86.85 acres, more or less and generally located west of Scenic Highway South (SR 17), and south of Highway 544 within Haines City, Florida, Polk County, Florida. advising that a meeting of landowners will be held for the purpose of electing one (1) person 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:	Tuesday, the 17th day of November 2026
HOUR:	10:30 a.m.
LOCATION:	Prime Community Management 375 Avenue A Southeast Winter Haven, Florida 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
Run Date(s): _____ & _____

PUBLISH: ONCE A WEEK FOR 2 CONSECUTIVE WEEKS, THE LAST DAY OF PUBLICATION TO BE NOT FEWER THAN 14 DAYS OR MORE THAN 28 DAYS BEFORE THE DATE OF ELECTION, IN A NEWSPAPER WHICH IS IN GENERAL CIRCULATION IN THE AREA OF THE DISTRICT

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

DATE OF LANDOWNERS' MEETING: **Tuesday, the 17th day of November 2026**

TIME: **10:30 a.m.**

LOCATION: **Prime Community Management
375 Avenue A Southeast
Winter Haven, Florida 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, one (1) seat on the Board will be up for election by landowners. The candidate receiving the highest number of votes shall be elected for a term of four (4) years. The term of office for the 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.

LANDOWNER PROXY

**SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – NOVEMBER 17, 2026**

KNOW ALL MEN BY THESE PRESENTS, that the undersigned, the fee simple owner of the lands described herein, hereby constitutes and appoints _____ (“**Proxy Holder**”) for and on behalf of the undersigned, to vote as proxy at the meeting of the landowners of the Scenic Highway Community Development District to be held at the **Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880, on Tuesday, the 17th day of November 2026, at 10:30 a.m.,** and at any adjournments thereof, according to the number of acres of unplatted land and/or platted lots owned by the undersigned landowner that the undersigned would be entitled to vote if then personally present, upon any question, proposition, or resolution or any other matter or thing that may be considered at said meeting including, but not limited to, the election of members of the Board of Supervisors. Said Proxy Holder may vote in accordance with his or her discretion on all matters not known or determined at the time of solicitation of this proxy, which may legally be considered at said meeting.

Any proxy heretofore given by the undersigned for said meeting is hereby revoked. This proxy is to continue in full force and effect from the date hereof until the conclusion of the landowners’ meeting and any adjournment or adjournments thereof, but may be revoked at any time by written notice of such revocation presented at the landowners’ meeting prior to the Proxy Holder’s exercising the voting rights conferred herein.

Printed Name of Legal Owner

Signature of Legal Owner

Date

Parcel Description

Acreage

Authorized Votes

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel. If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

Total Number of Authorized Votes:

NOTES: Pursuant to Section 190.006(2)(b), *Florida Statutes* (2025), a fraction of an acre is 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, two (2) or more persons who own real property in common that is one acre or less are together entitled to only one vote for that real property.

If the fee simple landowner is not an individual, and is instead a corporation, limited liability company, limited partnership or other entity, evidence that the individual signing on behalf of the entity has the authority to do so should be attached hereto (e.g., bylaws, corporate resolution, etc.).

OFFICIAL BALLOT
SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
POLK COUNTY, FLORIDA
LANDOWNERS' MEETING – November 17, 2026

For Election (1 Supervisor): The candidate receiving the highest number of votes will receive a four (4) year term, with the term of office for the successful candidate commencing upon election.

The undersigned certifies that he/she/it is the fee simple owner of land, or the proxy holder for the fee simple owner of land, located within the Scenic Highway Community Development District and described as follows:

<u>Description</u>	<u>Acreage</u>
_____	_____
_____	_____
_____	_____

[Insert above the street address of each parcel, the legal description of each parcel, or the tax identification number of each parcel.] [If more space is needed, identification of parcels owned may be incorporated by reference to an attachment hereto.]

or

Attach Proxy.

I, _____, as Landowner, or as the proxy holder of _____ (Landowner) pursuant to the Landowner's Proxy attached hereto, do cast my votes as follows:

SEAT #	NAME OF CANDIDATE	NUMBER OF VOTES
5		

Date: _____

Signed: _____

Printed Name: _____

SECTION 8

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Scenic Highway Community Development District, City of Haines City, Florida ("District") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 15, 2026, on our consideration of the Scenic Highway Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated May 15, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

May 15, 2026

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

Our discussion and analysis of Scenic Highway Community Development District, City of Haines City, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position balance of (\$53,729).
- The change in the District's total net position in comparison with the prior fiscal year was \$261,310, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$992,496. A portion of fund balance is restricted for nonspendable prepaid items, debt service and future capital repairs and replacement and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

Fund Financial Statements

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	\$ 1,027,387	\$ 802,593
Capital assets	6,587,007	6,748,608
Total assets	7,614,394	7,551,201
Current liabilities	355,587	351,767
Long-term liabilities	7,312,536	7,514,475
Total liabilities	7,668,123	7,866,242
Net position		
Net invested in capital assets	(927,468)	(959,306)
Restricted for debt service	344,620	319,262
Restricted for capital projects	287,038	256,418
Unrestricted	242,081	68,585
Total net position	\$ (53,729)	\$ (315,041)

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

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

Change in Net Position

	2025	2024
Program revenues	\$ 1,134,253	\$ 877,697
General revenues	56,755	23,000
Total revenues	1,191,008	900,697
Expenses		
General government	103,835	96,504
Maintenance and operations	371,825	225,408
Culture and recreation	157,630	160,246
Interest on long-term debt	296,406	303,787
Total expenses	929,696	785,945
Change in net position	261,312	114,752
Net position - beginning of period	(315,041)	(429,793)
Net position - end of year	\$ (53,729)	\$ (315,041)

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$929,696, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by assessments.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than budgeted amounts due to anticipated costs which were not incurred in the current fiscal year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$6,587,007 invested in capital assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$7,514,475 in notes payable and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

For the fiscal year 2026, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF NET POSITION**

September 30, 2025

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and cash equivalents	\$ 117,975
Investments	882,722
Assessments receivable	2,953
Prepaid items	23,737
Capital assets:	
Depreciable	<u>6,587,007</u>
TOTAL ASSETS	<u><u>\$ 7,614,394</u></u>
LIABILITIES	
Accounts payable	\$ 34,891
Accrued interest payable	118,757
Bonds and notes payable, due within one year	201,939
Bonds and notes payable, due in more than one year	<u>7,312,536</u>
TOTAL LIABILITIES	<u>7,668,123</u>
NET POSITION	
Net investment in capital assets	(927,468)
Restricted for:	
Debt service	344,621
Capital projects	287,037
Unrestricted	<u>242,081</u>
TOTAL NET POSITION	<u><u>\$ (53,729)</u></u>

The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense)
		Charges for	Operating	Capital	Revenues and
		Services	Grants and	Grants and	Changes in Net
			Contributions	Contributions	Position
					Governmental
					Activities
Governmental activities					
General government	\$ 103,835	\$ 103,835	\$ -	\$ -	\$ -
Maintenance and operations	371,825	378,043	-	11,018	17,236
Culture and recreation	157,630	157,630	-	-	-
Interest on long-term debt	296,406	462,840	20,887	-	187,321
Total governmental activities	<u>\$ 929,696</u>	<u>\$ 1,102,348</u>	<u>\$ 20,887</u>	<u>\$ 11,018</u>	<u>204,557</u>
General revenues:					
Unrestricted Investment earnings					5,582
Miscellaneous income					51,173
Total general revenues					<u>56,755</u>
Change in net position					<u>261,312</u>
Net position - October 1, 2024					<u>(315,041)</u>
Net position - September 30, 2025					<u>\$ (53,729)</u>

The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET – GOVERNMENTAL FUNDS
September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<u>ASSETS</u>				
Cash and cash equivalents	\$ 90,944	\$ -	\$ 27,031	\$ 117,975
Investments	160,582	462,134	260,006	882,722
Assessments receivable	1,713	1,240	-	2,953
Due from other funds	-	4	-	4
Prepaid items	23,737	-	-	23,737
TOTAL ASSETS	<u>\$ 276,976</u>	<u>\$ 463,378</u>	<u>\$ 287,037</u>	<u>\$ 1,027,391</u>
<u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts payable	\$ 34,891	\$ -	\$ -	\$ 34,891
Due to other funds	4	-	-	4
TOTAL LIABILITIES	<u>34,895</u>	<u>-</u>	<u>-</u>	<u>34,895</u>
FUND BALANCES				
Nonspendable:				
Prepaid items	23,737	-	-	23,737
Restricted for:				
Debt service	-	463,378	-	463,378
Capital projects	-	-	287,037	287,037
Unassigned	218,344	-	-	218,344
TOTAL FUND BALANCES	<u>242,081</u>	<u>463,378</u>	<u>287,037</u>	<u>992,496</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 276,976</u>	<u>\$ 463,378</u>	<u>\$ 287,037</u>	<u>\$ 1,027,391</u>

The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	\$ 992,496
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	7,146,231
Less accumulated depreciation	(559,224)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(118,757)
Governmental bonds and notes payable	<u>(7,514,475)</u>
Net Position of Governmental Activities	<u><u>\$ (53,729)</u></u>

The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
REVENUES				
Assessments	\$ 639,508	\$ 462,840	\$ -	\$ 1,102,348
Investment earnings	5,582	20,887	11,018	37,487
Miscellaneous revenue	51,173			51,173
TOTAL REVENUES	<u>696,263</u>	<u>483,727</u>	<u>11,018</u>	<u>1,191,008</u>
EXPENDITURES				
General government	103,796	-	40	103,836
Maintenance and operations	269,436	-	-	269,436
Culture and recreation	98,418	-	-	98,418
Debt				
Principal	23,439	170,000	-	193,439
Interest expense	8,038	290,313	-	298,351
TOTAL EXPENDITURES	<u>503,127</u>	<u>460,313</u>	<u>40</u>	<u>963,480</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>193,136</u>	<u>23,414</u>	<u>10,978</u>	<u>227,528</u>
OTHER SOURCES (USES)				
Transfers in (out)	(19,641)	-	19,641	-
TOTAL OTHER SOURCES (USES)	<u>(19,641)</u>	<u>-</u>	<u>19,641</u>	<u>-</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>173,495</u>	<u>23,414</u>	<u>30,619</u>	<u>227,528</u>
FUND BALANCE				
Beginning of year	68,586	439,964	256,418	764,968
End of year	<u>\$ 242,081</u>	<u>\$ 463,378</u>	<u>\$ 287,037</u>	<u>\$ 992,496</u>

The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
Year Ended September 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ 227,528
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Amount reported for governmental activities in the Statement of Activities
are different because:

Repayment of long-term liabilities are reported as expenditures in the
governmental fund financial statements, but such repayments reduce
liabilities in the Statement of Net Position and are eliminated in the
Statement of Activities:

Payments on long-term debt	193,439
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Certain items reported in the Statement of Activities do not require
the use of current financial resources and therefore are not reported
expenditures in the governmental funds:

Curent year provision for depreciation	(161,601)
Change in accrued interest payable	1,946

Change in Net Position of Governmental Activities	<u><u>\$ 261,312</u></u>
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The accompanying notes are an integral part of this financial statement

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Scenic Highway Community Development District ("District") was created on March 7, 2019 by the City of City of Haines City, Florida Ordinance No. 19-1634 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The majority of the Board members are affiliated with the Developer or landowner. The Supervisors are elected on an at large basis by the qualified electors of the property owners within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

Assessments

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

Deposits and Investments

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

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

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

Prepaid Items

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

Capital Assets

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Capital assets of the District are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Years</u>
Stormwater management	75
Paving	50
Amenities	30
Entry features	30
Furniture and equipment	5

Unearned Revenue

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

Long-Term Obligations

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

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Fund Equity/Net Position (continued)

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

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2025:

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Treasury Obligation CL Y	\$ 462,138	S&P AAAM	Weighted average of the fund portfolio: 48 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	420,584	S&P AAAM	Weighted average maturity: 47 days
Total Investments	<u>\$ 882,722</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

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

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

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE D – DEPOSITS AND INVESTMENTS

Investments (continued)

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

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

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

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

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

The District participated in the following external investment pools:

The State Board of Administration for participation in the Local Government Investment Pool (Florida PrimeTM) created by Section 218.415, Florida Statutes is an investment pool that operates under investment guidelines established by Section 215.47, Florida Statutes. The District's investments in Florida PrimeTM, a qualified external investment pool, meet the requirements of GASB Statement No. 79 and are reported at amortized cost.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
September 30, 2025

NOTE E – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables for the fiscal year ended September 30, 2025 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 4
Debt service	4	-
Total	<u>\$ 4</u>	<u>\$ 4</u>

The outstanding balances between the funds result from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balance between the general fund and the debt service fund relate to amounts from the general fund not yet transferred to the debt service fund.

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Capital projects	\$ 19,641	\$ -
General	-	19,641
Total	<u>\$ 19,641</u>	<u>\$ 19,641</u>

Transfers are used to move revenues and other financing sources from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the general fund to the capital projects fund were made per the approved budget were made in order to accumulate funds for repairs and maintenance projects.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, being depreciated				
Stormwater management	\$ 3,720,133	\$ -	\$ -	\$ 3,720,133
Paving	1,699,822	-	-	1,699,822
Amenities	1,039,890	-	-	1,039,890
Entry features	563,641	-	-	563,641
Equipment	10,000	-	-	10,000
Equipment - financed purchase	112,745	-	-	112,745
Total capital assets, being depreciated	7,146,231	-	-	7,146,231
Less accumulated depreciation for:				
Stormwater management	108,773	49,602	-	158,375
Paving	101,566	33,996	-	135,562
Amenities	89,547	34,663	-	124,210
Entry features	37,573	18,791	-	56,364
Equipment	33	2,000	-	2,033
Equipment - financed purchase	60,131	22,549	-	82,680
Total accumulated depreciation	397,623	161,601	-	559,224
Total capital assets, being depreciated - net	6,748,608	(161,601)	-	6,587,007
Governmental activities capital assets - net	\$ 6,748,608	\$ (161,601)	\$ -	\$ 6,587,007

The total project cost of the infrastructure has been estimated at approximately \$9.3 million, of which approximately \$7 million is financed with the proceeds from the 2020 Bond Series and the remainder to be funded by the Landowners. The infrastructure includes stormwater management, water and sewer facilities, roadways, landscaping and hardscaping and amenities. Upon completion, certain assets have been conveyed to other entities for ownership and/or maintenance.

Depreciation expense of \$161,601 was charged to maintenance and operations and culture and recreation in the amount of \$102,389 and \$59,212, respectively.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE G – LONG-TERM LIABILITIES

\$8,120,000 Special Assessment Bonds, Series 2020 - On December 11, 2020, the District issued \$8,120,000 in Special Assessment Bonds, Series 2020. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2051. The Bonds bear interest ranging from 2.75% to 4.0% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2022.

The Series 2020 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2020 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2025.

Financed Purchase Agreement

In March 2022, the District entered into a capital lease agreement for the acquisition of pool furniture and playground equipment. The total acquisition cost of the equipment was \$112,745 which was recognized as a capital lease obligation. The term of the lease is from May 1, 2022 through April 1, 2027 and is payable in monthly installments of \$2,623.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2025:

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessment Bonds, Series 2020	\$ 7,640,000	\$ -	\$ 170,000	\$ 7,470,000	\$ 175,000
Note payable - financed purchase	67,914	-	23,439	44,475	26,939
	<u>\$ 7,707,914</u>	<u>\$ -</u>	<u>\$ 193,439</u>	<u>\$ 7,514,475</u>	<u>\$ 201,939</u>

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2025 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 175,000	\$ 285,638	\$ 460,638
2027	180,000	279,950	459,950
2028	185,000	274,100	459,100
2029	195,000	268,088	463,088
2030	200,000	261,750	461,750
2031-2035	1,110,000	1,196,188	2,306,188
2036-2040	1,350,000	970,625	2,320,625
2041-2045	1,635,000	689,600	2,324,600
2046-2050	1,990,000	335,400	2,325,400
2051	450,000	18,000	468,000
	<u>\$ 7,470,000</u>	<u>\$ 4,579,339</u>	<u>\$ 12,049,339</u>

The scheduled payments for years after September 30, 2025 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 26,939	\$ 4,541	\$ 31,480
2027	17,536	828	18,364
2028	-	-	-
2029	-	-	-
2030	-	-	-
	<u>\$ 44,475</u>	<u>\$ 5,369</u>	<u>\$ 49,844</u>

NOTE H – DEVELOPER TRANSACTIONS

The Developer owns a portion of land within the District; therefore, assessment revenues in the debt service funds include the assessments levied on those lots owned by the Developer.

NOTE I - MANAGEMENT COMPANY

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

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE J - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT**STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2025

	<u>* BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES			
Assessments	\$ 635,542	\$ 639,508	\$ 3,966
Investment earnings	-	5,582	5,582
Miscellaneous revenue	-	51,173	51,173
TOTAL REVENUES	<u>635,542</u>	<u>696,263</u>	<u>60,721</u>
EXPENDITURES			
Current			
General government	131,998	103,796	28,202
Maintenance and operations	307,584	269,436	38,148
Culture and recreation	145,960	98,418	47,542
Debt			
Principal	-	23,439	(23,439)
Interest expense	-	8,038	(8,038)
TOTAL EXPENDITURES	<u>585,542</u>	<u>503,127</u>	<u>82,415</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	50,000	193,136	143,136
OTHER FINANCING SOURCES (USES)			
Transfers in (out)	<u>(50,000)</u>	<u>(19,641)</u>	<u>30,359</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	<u>\$ -</u>	173,495	<u>\$ 173,495</u>
FUND BALANCES			
Beginning of year		<u>68,586</u>	
End of year		<u>\$ 242,081</u>	

*Original and final budget

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

The variance between budgeted and actual general fund revenues is considered significant. The actual general fund expenditures for the current fiscal year were significantly lower than budgeted amounts due to anticipated costs which were not incurred in the current fiscal year.

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

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

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Scenic Highway Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Scenic Highway Community Development District's basic financial statements and have issued our report thereon dated May 15, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

May 15, 2026

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

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

We have examined Scenic Highway Community Development District, City of Haines City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
May 15, 2026

Management Letter

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

Report on the Financial Statements

We have audited the financial statements of the Scenic Highway Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated May 15, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated May 15, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Scenic Highway Community Development District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 10.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$5,400.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$546,976.
- e. The District does not have any construction projects with a total cost of at least \$65,000 that are scheduled to begin on or after October 1 of the fiscal year being reported.
- f. The District did not amend its final adopted budget under Section 189.016(6), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Scenic Highway Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,199 to \$1,344 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$1,102,348.
- c. The total amount of outstanding bonds issued by the District as \$7,470,000.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

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

Fort Pierce, Florida

May 15, 2026

SECTION 9

TOWING SERVICES AGREEMENT

THIS AGREEMENT (“**Agreement**”) is made and entered into this 21 day of April 2026 by and between:

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, with a mailing address of c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (“**District**”); and

BOLTON’S TOWING SERVICES, INC., a Florida corporation with a principal address of 2690 Avenue E, SW, Winter Haven, Florida 33880 (“**Contractor**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established for the purpose of financing, acquiring, constructing, operating and/or maintaining public infrastructure improvements; and

WHEREAS, the District has adopted *Amended Rules Relating to Parking Enforcement*, a copy of which is attached hereto as **Exhibit A**, and as may be amended from time to time by the Board of Supervisors (“**Board**”) of the District (“**Parking Rules**”); and

WHEREAS, in accordance with Section 715.07, *Florida Statutes*, the District desires to engage an independent contractor to provide vehicle towing/removal services within the District in accordance with the Parking Rules (“**Services**”); and

WHEREAS, Contractor desires to provide such Services for the District in accordance with Section 715.07, *Florida Statutes*, and other Florida law; and

WHEREAS, Contractor and the District accordingly desire to enter into this Agreement to provide for the rights, duties and obligations of the parties relative to same.

NOW, THEREFORE, in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

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

SECTION 2. DESCRIPTION OF WORK AND SERVICES. The District hereby authorizes Contractor, and its employees and agents, to perform drive-by inspections and vehicle-towing/removal Services from the District property identified in **Exhibit A**. Contractor is also authorized to perform such Services when requested to do so by the District’s designated representatives, who shall be the District Manager (Katie O’Rourke of Government Management Services – Central Florida, LLC), or her designee (“**District Representatives**”). All such Services shall be performed only at the times specified in the Parking Rules. Contractor shall also provide vehicle storage relative to any such vehicles towed from District property, all in accordance with the Parking Rules, Section 715.07, *Florida Statutes*, and any other applicable Florida law.

- A. Upon execution of this Agreement, Contractor shall, at its own cost and expense, procure and install the necessary signage as required by Section 715.07, *Florida Statutes*, which signage shall be installed a minimum of twenty-four (24) hours prior to commencement of any towing/removal Services by Contractor.
- B. Upon towing/removal of a vehicle, such vehicle shall be stored by Contractor within a ten (10)-mile radius of the point of the removal and shall provide for public access to such storage facility as set forth in Section 715.07, *Florida Statutes*.
- C. This Agreement grants to Contractor the right to enter the lands that are subject to this Agreement, for those purposes described in this Agreement, and Contractor hereby agrees to comply with all applicable laws, rules, ordinances and regulations affecting the provision of the Services. Any damage caused by Contractor shall diligently be repaired and shall be at Contractor's sole cost and expense.

SECTION 3. COMPENSATION. Contractor acknowledges and agrees that it is not receiving compensation from the District for the provision of the Services. Any compensation due and owing to Contractor relative to this Agreement shall be remitted by the owner(s) of the towed/removed vehicles.

SECTION 4. EFFECTIVE DATE; TERM. This Agreement shall become effective on the date first written above and shall remain in effect unless terminated with written notice to the other party.

SECTION 5. INSURANCE.

- A. Contractor shall, at its own expense, maintain insurance during the performance of the Services under this Agreement, with limits of liability not less than the following:
 - i. Workers' Compensation Insurance in accordance with the laws of the State of Florida.
 - ii. Commercial General Liability Insurance, including, but not limited to, bodily injury (including contractual), property damage (including contractual), products and completed operations, and personal injury with limits of not less than One Million Dollars and No Cents (\$1,000,000.00) per occurrence, and not less than Two Million Dollars and No Cents (\$2,000,000.00) aggregate covering all work performed under this Agreement, and covering at least the following hazards:
 - 1. Independent Contractors Coverage for bodily injury and property damage in connection with any subcontractor's operation, if any.
 - iii. Automobile Liability Insurance for bodily injuries in limits of not less than One Million Dollars and No Cents (\$1,000,000.00) combined single limit bodily injury and for property damage, providing coverage for any accident arising out of or resulting from the operation, maintenance, or use by the Contractor of any owned, non-owned, or hired automobiles, trailers, or other equipment required to be licensed.
- B. The District and the District's officers, directors, agents, and employees shall be named as additional insureds on all policies above, except for Workers' Compensation Insurance coverage. Such insurance shall be considered primary and non-contributory with respect to the additional insureds, and all required insurance policies shall be endorsed to provide for a waiver

of underwriter's rights of subrogation in favor of the additional insureds. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District, unless it provides that any change or termination within the policy periods of the insurance coverages, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

SECTION 6. CARE OF PROPERTY; SOVEREIGN IMMUNITY.

- A.** Contractor shall use all due care to protect the property of the District, its residents and landowners from damage. Contractor shall be solely responsible for any damage to property, including vehicles, caused by the towing/removal and/or storage activities contemplated herein. Accordingly, Contractor, its employees, agents and subcontractors shall defend, hold harmless and indemnify the District and its supervisors, employees, officers, staff, representatives and agents against any claims, damages, liabilities, losses and costs, including, but not limited to, reasonable attorneys' fees, to the extent caused by the acts or omissions of Contractor, and other persons employed or utilized by Contractor in the performance of this Agreement or the Services performed hereunder.
- B.** Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, paralegal fees and expert witness fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.
- C.** Nothing in this Agreement shall be deemed as a waiver of the District's sovereign immunity or the District's limits of liability as set forth in Section 768.28, *Florida Statutes* or other law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under such limitations of liability or by operation of law.

SECTION 7. RECOVERY OF COSTS AND FEES. In the event the District is required to enforce this Agreement by court proceedings or otherwise, the District shall be entitled to recover from Contractor all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, expert witness fees and costs.

SECTION 8. DEFAULT. A default by either party under this Agreement shall entitle the other party to all remedies available at law or in equity, which includes, but is not limited to, the rights of damages, injunctive relief, and specific performance.

SECTION 9. AMENDMENT. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

SECTION 10. ASSIGNMENT. Neither the District nor Contractor may assign their rights, duties or obligations under this Agreement without the prior written approval of the other. Any purported assignment without said written authorization shall be void.

SECTION 11. NOTICES. All notices, requests, consents, and other communications hereunder (each a "**Notice**") shall be in writing and shall be delivered, mailed by overnight courier or First Class Mail, postage prepaid, to the parties as follows:

A. If to the District: **Scenic Highway Community Development District**
c/o Governmental Management Services – Central Florida, LLC
219 East Livingston Street
Orlando, Florida 32801
Attn: District Manager

With a copy to: **Kilinski | Van Wyk PLLC**
517 E. College Avenue
Tallahassee, Florida 32301
Attn: Scenic Highway Road CDD, District Counsel

B. If to Contractor: **Bolton's Towing Services, Inc.**
2690 Avenue E, SW
Winter Haven, Florida 33880
Attn: _____

Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

SECTION 12. PUBLIC RECORDS. Contractor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Contractor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Contractor acknowledges that the designated public records custodian for the District is **Governmental Management Services – Central Florida, LLC** (“Public Records Custodian”). Among other requirements and to the extent applicable by law, Contractor shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Contractor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Contractor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Contractor, Contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 841-5524, RECORDREQUEST@GMSCFL.COM, OR 219 EAST LIVINGSTON STREET, ORLANDO, FLORIDA 32801.

SECTION 13. CONTROLLING LAW AND VENUE. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Polk County, Florida.

SECTION 14. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, as a condition precedent to entering into this Agreement, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.09(1), *Florida Statutes*. If the Contractor anticipates entering into agreements with a subcontractor for the Services, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request. In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), *Florida Statutes*, shall promptly terminate its agreement with such person or entity. By entering into this Agreement, Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(5)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

SECTION 15. FOREIGN INFLUENCE. Contractor understands that under Section 286.101, *Florida Statutes*, that Contractor must disclose any current or prior interest, any contract with, or any grant or gift from a foreign country of concern as that term is defined within the above referenced statute.

SECTION 16. SCRUTINIZED COMPANIES. In accordance with Section 287.135, *Florida Statutes*, Contractor represents that in entering into this Agreement, neither it nor any of its officers, directors, executives, partners, shareholders, members, or agents is on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or the Scrutinized Companies and Other Entities that Boycott Israel List created pursuant to Sections 215.4725 and 215.473, *Florida Statutes*, and in the event such status changes, Contractor shall immediately notify the District. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies and Other Entities that Boycott Israel List, or engaged in a boycott of Israel, the District may

immediately terminate this Agreement.

SECTION 17. PUBLIC ENTITY CRIMES. Contractor represents that in entering into this Agreement, Contractor has not been placed on the convicted vendor list as described in Section 287.133(3)(a), *Florida Statutes*, within the last thirty-six (36) months and, if Contractor is placed on the convicted vendor list, Contractor shall immediately notify the District whereupon this Agreement may be terminated by the District.

SECTION 18. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

SECTION 19. INDEPENDENT CONTRACTOR. It is understood and agreed that at all times the relationship of the Contractor and its employees, agents, subcontractors or anyone directly or indirectly employed by the Contractor to the District is the relationship of an independent contractor and not that of an employee, agent, joint venturer or partner of the District. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between the District and the Contractor or any of its employees, agents, subcontractors or anyone directly or indirectly employed by the Contractor. The parties acknowledge that the Contractor is not an employee for state or federal tax purposes. The Contractor shall hire and pay all of the Contractor's employees, agents, subcontractors or anyone directly or indirectly employed by the Contractor, all of whom shall be employees of the Contractor and not employees of the District and at all times entirely under the Contractor's supervision, direction, and control. Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District, and Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

SECTION 20. NO THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the formal parties hereto and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

SECTION 21. HEADINGS FOR CONVENIENCE ONLY. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

SECTION 22. ANTI-HUMAN TRAFFICKING AFFIDAVIT. Contractor certifies, by acceptance of this Agreement, that neither it nor its principals utilize coercion for labor or services as defined in Section 787.06, *Florida Statutes*. Contractor agrees to execute an affidavit in compliance with Section 787.06(14), *Florida Statutes*, and acknowledges that if Contractor refuses to sign said affidavit, the District may terminate this Agreement immediately.

SECTION 23. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties relating to the subject matter of this Agreement.

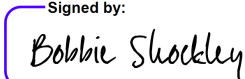
[Signature page follows]

[Signature page to Agreement for Towing Services]

IN WITNESS WHEREOF, the parties execute this Agreement effective as of the day and year first written above.

**SCENIC HIGHWAY
COMMUNITY DEVELOPMENT DISTRICT**

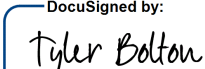
Signed by:


B4BFE8F149CE478...

Chairperson, Board of Supervisors

BOLTON’S TOWING SERVICES, INC.,
a Florida corporation

DocuSigned by:


45C07A2F26AE4DB...

By: Tyler Bolton

Its: Owner

Exhibit A: Parking Rules

EXHIBIT A
Parking Rules

[See following pages]

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT
AMENDED RULES RELATING TO PARKING ENFORCEMENT

In accordance with Chapter 190, Florida Statutes, and on March 17, 2026, at a duly noticed public meeting, the Board of Supervisors of the Scenic Highway Community Development District (“District”) adopted the following Rule to govern parking and parking enforcement on certain District property (the “Rule”). This Rule repeals and supersedes all prior rules and/or policies governing the same subject matter.

SECTION 1. INTRODUCTION. The District finds that Parked Oversized Vehicles, Vehicles, Vessels, Abandoned/Broken-Down Vehicles, and Recreational Vehicles (hereinafter defined) on certain of its property cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This Rule is intended to provide the District’s residents and paid users with a means to Park Vehicles on-street in certain Designated Parking Areas and remove such Oversized Vehicles, Vehicles, Vessels, Abandoned/Broken-Down Vehicles and Recreational Vehicles from District designated Tow Away Zones consistent with this Rule and as indicated on **Exhibit A** attached hereto and incorporated herein by reference

SECTION 2. DEFINITIONS.

- A. *Designated Parking Areas.* Designated Parking Areas. Areas which have been explicitly approved for Parking by the District, including areas indicated by asphalt markings and areas designated on the map attached hereto as **Exhibit A**.
- B. *Vehicle.* Any mobile item which normally uses wheels, whether motorized or not. This term shall include, but shall not be limited to, Oversized Vehicles, Recreational Vehicles, and Abandoned/Broken-Down Vehicles.
- a. *Oversized Vehicle.* As used herein, “Oversized Vehicle” shall mean the following:
- i. Any Vehicle or Vessel heavier or larger in size than a one-ton, dual rear wheel pick-up truck;
 - ii. Motor Vehicles with a trailer attached;
 - iii. Motor coaches/homes;
 - iv. Travel trailers, camping trailers, park trailers, fifth-wheel trailers, semi-trailers, or any other kind of trailer;
 - v. Mobile homes or manufactured homes.
- b. *Abandoned/Broken-Down Vehicle.* A vehicle that has no license plate, has expired registration, is visibly not operational, or has not moved for a period of seven (7) days.

- c. *Recreational Vehicle*. A vehicle designed for recreational use, which includes motor homes, campers and trailers relative to same.
- C. *Vessel(s)*. Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- D. *Park(ed)/(ing)*. A Vehicle, Vessel or Recreational Vehicle left unattended by its owner or user.
- E. *Tow Away Zone*. District property in which Parking is prohibited and in which the District is authorized to initiate a towing and/or removal action. **Any District property not designated as a Designated Parking Area, including but not limited to all grassed and/or landscaped areas and sidewalks which are not Designated Parking Areas, is a Tow Away Zone.**
- F. *Overnight*. Between the hours of 10:00 p.m. and 6:00 a.m. daily.

SECTION 3. DESIGNATED PARKING AREAS. On street Parking is only authorized on the odd numbered side of the street (as indicated by address numbers). Parking on the street is **expressly prohibited** on the even numbered side of the street (as indicated by address numbers).

The even numbered side of the street (as indicated by address numbers) and those areas within the District's boundaries depicted in **Exhibit A**, including all District property that is grassed and/or landscaped and District-owned sidewalks whether or not such areas are depicted in **Exhibit A**, which is incorporated herein by reference, are hereby established as "Tow Away Zones" for all Vehicles, including Oversized Vehicles, Vessels, Trailers, and Recreational Vehicles as set forth in Sections 4 and 5 herein. On street Parking is expressly prohibited on District Roadways except where indicated. **Any Vehicle Parked on District property, including District roads, if any, must do so in compliance with all laws, ordinances, and codes, and shall not block access to driveways, property entrances, or fire hydrants and shall Park in the appropriate direction.** All drivers are responsible for knowing state and local laws, ordinances, and codes related to Parking. Violations of state or local laws may result in citations, towing, or other legal action as permitted by law.

SECTION 4. ESTABLISHMENT OF TOW AWAY ZONES. All District property which is not explicitly designated for Parking, or which is designated for Parking but subject to restrictions as described herein, shall hereby be established as "Tow-Away Zones." Further, Vehicles, including Oversized Vehicles, Vessels, and Recreational Vehicles, may not Park at any time on any District property that is not designated for Parking; such prohibited Parking areas include but are not limited to grassy or landscaped common areas, grassy or landscaped areas near the ponds, and grassy or landscaped areas bordering the roadways. Parking any Vehicle on District-owned grassy and/or landscaped areas is expressly prohibited at all times, unless an express exception is granted by the District in advance. In addition, any Vehicle which is Parked in a manner which prevents or inhibits the ability of emergency response vehicles to navigate streets within the District are hereby

authorized to be towed. Moreover, any Vehicle which is Parked on District property that is grassed and/or landscaped or on District-owned sidewalks are hereby authorized to be towed.

SECTION 5. EXCEPTIONS.

- A. OVERNIGHT ON-STREET PARKING.** Oversized Vehicles, Recreational Vehicles, and Vessels are not permitted to be Parked on-street Overnight and shall be subject to towing at Owner's expense.
- B. OVERNIGHT AMENITY PARKING.** Vehicles may Park in the Designated Parking Areas of amenity facilities depicted in **Exhibit A** during the open hours of operations of such amenity facilities, including any District-authorized special events occurring outside of regular hours of operation. Otherwise, no Overnight Parking is permitted at the amenity facilities.
- C. ABANDONED/BROKEN-DOWN VEHICLES.** Abandoned/Broken-Down Vehicles may not be Parked on District property at any time.
- D. VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to Park company vehicles in order to facilitate District business. All vehicles so authorized must be identified by a Parking pass issued by the District.
- E. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES.** Delivery Vehicles, including but not limited to, U.P.S., U.S.P.S., Fed Ex, moving company Vehicles, and lawn maintenance vendors Vehicles may Park on District property, but not on District-owned grassed and/or landscaped areas or District-owned sidewalks, while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also Park on District property while carrying out official duties.
- F. MANNER OF PARKING.** Vehicles and Vessels of any kind may not be Parked such that they utilize additional spaces, block access to District property, prevent the safe and orderly flow of traffic, obstruct the ability of emergency vehicles to access roadways or property, cause damage to the District's property, restrict the normal operation of the District's business, or otherwise poses a danger to the District, its residents and guests, the general public, or the property of same. All Parking must comply with all state and local laws and ordinances.

SECTION 6. TOWING/REMOVAL PROCEDURES.

- A. SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of the Tow Away Zones shall be approved by the District's Board of Supervisors and shall be posted on District property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.

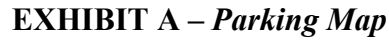
- B. TOWING/REMOVAL AUTHORITY.** The District may engage a towing company to tow/remove any Vehicle or Vessel improperly Parked in a Tow-Away Zone at the owner's expense. The Vehicle or Vessel shall be towed/removed by the towing service in accordance with Florida law, specifically the provisions set forth in Section 715.07, Florida Statutes.
- C. AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.
- D. AMENITY SUSPENSION.** The District may, in its discretion, suspend the amenity privileges of the owner or operator of any Vehicle or Vessel Parked in violation of this Rule, in accordance with the District's adopted *Suspension and Termination of Privileges Rule*.

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

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

EXHIBIT A – *Parking Map*

Effective March 17, 2026



SECTION 10

ADDENDUM TO POOL MAINTENANCE SERVICES AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM (“Addendum”) is made effective this 1st day of June 2026 (“Effective Date”), by and between:

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (“District”); and

ROGER JAMES McDONNELL D/B/A RESORT POOL SERVICES, whose mailing address is 14525 Johns Lake Road, Clermont, Florida 34711 (“Contractor” and, with the District, “Parties”).

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Agreement for Pool Maintenance Services*, dated as of October 1, 2023, as amended (together with all amendments, “Agreement”), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 19 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

- A.** Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum (“Surcharge”). The Surcharge will be in effect from the Effective Date through September 30, 2026.
- B.** The Surcharge must be shown as a separate line item on the invoices showing the compensation owed under the Agreement, plus the Surcharge,

and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:

Bobbie Shockley

Chairperson, Board of Supervisors

**ROGER JAMES McDONNELL D/B/A RESORT
POOL SERVICES**

DocuSigned by:

Simon McDonnell

By: Simon McDonnell

Its: director

Exhibit A: Fuel Surcharge Proposal

Exhibit A
Fuel Charge



Monthly Fuel Surcharge Request

To whom it may concern

We appreciate your continued trust and support. We are writing to inform you of a temporary change to our billing structure due to the ongoing increase in fuel costs.

As you may be aware, gas prices have risen significantly and continue to impact transportation and operational expenses across our industry. In order to continue providing the reliable service and quality you expect, we will be implementing a temporary fuel surcharge of \$50 per month, effective June 1st 2026.

This surcharge will remain in place only until gas prices have remained under \$3.95 at which time the fee will be removed.

We understand that any increase in costs can be difficult, and this decision was not made lightly. Our goal is to remain transparent while continuing to serve you without compromising the quality and dependability of our services.

We sincerely appreciate your understanding and continued business. If you have any questions, please feel free to contact us directly.

Thank you again for your support.

Simon McDonnell

VP of Operations

Resort Pool Services

321-689-6210

SECTION 11

ADDENDUM TO LANDSCAPE MAINTENANCE AND IRRIGATION AGREEMENT

(Temporary Fuel Surcharge)

THIS ADDENDUM (“Addendum”) is made effective this 1 day of June 2026 (“Effective Date”), by and between:

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, whose mailing address is c/o Governmental Management Services – Central Florida, LLC, 219 East Livingston Street, Orlando, Florida 32801 (“District”); and

PRINCE AND SONS INC., a Florida limited liability company, whose mailing address is 200 F Street South, Haines City, Florida 33844 (“Contractor” and, with the District, “Parties”).

RECITALS

WHEREAS, the District and Contractor previously entered into that certain *Landscape Maintenance and Irrigation Agreement By and Between Scenic Highway Community Development District and Prince and Sons, Inc.*, dated as of November 18, 2021, as amended (together with all amendments, “Agreement”), incorporated herein by this reference; and

WHEREAS, the District and Contractor desire to modify the Agreement to account for additional compensation for a temporary fuel surcharge, as set forth in **Exhibit A**, attached hereto and incorporated herein by reference; and

WHEREAS, pursuant to Section 20 of the Agreement, the Agreement may be amended by an instrument in writing executed by both Parties; and

WHEREAS, the District and Contractor now desire to amend the Agreement as described herein.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein and form a material part of this Addendum.

2. TEMPORARY FUEL SURCHARGE.

A. Services, as that term is defined in the Agreement, rendered on or after the Effective Date of this Addendum shall be subject to a temporary fuel surcharge, as outlined in **Exhibit A** to this Addendum (“Surcharge”). The Surcharge will be in effect from the Effective Date through September 30, 2026.

B. The Surcharge must be shown as a separate line item on the invoices

showing the compensation owed under the Agreement, plus the Surcharge, and a total amount for each month. Contractor shall provide a screenshot of the AAA Florida Average Gas Prices as of the first day of each month, which will be compared to the rates set forth in **Exhibit A** to evidence the Surcharge.

3. AFFIRMATION OF THE AGREEMENT. The Agreement is hereby affirmed and continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Addendum, nothing herein shall modify the rights and obligations of the Parties under the Agreement. All remaining provisions, including, but not limited to, the engagement of services, fees, costs, indemnification, and sovereign immunity provisions, remain in full effect and are fully enforceable.

4. AUTHORIZATION. The execution of this Addendum has been duly authorized by the appropriate body or official of the District and Contractor, both the District and Contractor have complied with all requirements of law, and both the District and Contractor have full power and authority to comply with the terms and provisions of this Addendum.

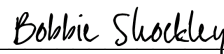
5. EXECUTION IN COUNTERPARTS. This Addendum may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute one and the same instrument.

6. EFFECTIVE DATE. This Addendum shall have an effective date as of the date first written above.

IN WITNESS WHEREOF, the Parties execute this Addendum the day and year first written above.

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:



Chairperson, Board of Supervisors

**PRINCE AND SONS INC., a Florida
corporation**

Signed by:



C7CB56360E5C44C...

By: Lucas Martin

Its: VP

Exhibit A: Fuel Surcharge Proposal

Exhibit A Fuel Charge



Headquarters
200 South F Street
Haines City, Florida 33844
(863) 422-5207
www.princeandsonsinc.com

Tampa
9513 US 92 East
Tampa, Florida 33610

Orlando
14645 Boggy Creek Rd
Orlando, Florida 32824

Valued Customer,

Our family-owned company at Prince & Sons thanks you for the business in servicing your property's landscaping. We are unable to continue to absorb excessive increase in the cost of fuel to our company. We do everything we can to conserve fuel and buy in bulk to keep our prices down however the increases to gas and diesel have resulted in a direct 3% increase to our hard costs that we need to pass along to our customers. We hope this is not a long-term problem so we want to have in place a clear invoicing process that can be tracked. Effective immediately we are sending a separate 3% fuel charge invoice to help offset this expense. The below increase will be invoiced:

Average gas price of $\geq \$4$ /gallon we will have a 3% increase

Average gas price of \$3.50-\$3.99/gallon we will have a 2% increase

Average gas price $< \$3.49$ /gallon the fuel service charge will end

- **BASED ON STATE AVERAGE**
- **ONLY APPLIES TO CONTRACTED "ESSENTIAL SERVICES"**
- **FUEL SERVICE CHARGE APPLIES THROUGH SEPTEMBER IF PRICES WARRANT**
- **FY 2027 CHARGES WOULD NEED TO BE APPROVED FOR BUDGET**

We thank you for your understanding with this. Please do not hesitate to contact your manager if you have any questions.

Warmest Regards,

Lucas Dean Martin
Vice President
Phone: 863-422-5207 Office



SECTION 12

LICENSE AGREEMENT

THIS LICENSE AGREEMENT (the “Agreement”) is made effective the 1st day of July 2026, by and between:

SCENIC HIGHWAY COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, located in Polk County, Florida with a mailing address of c/o Governmental Management Services – Central Florida, LLC 219 East Livingston Street Orlando, Florida 32801 (the “District”), and

MAGNOLIA PARK HOMEOWNERS ASSOCIATION OF POLK COUNTY, INC., a Florida not for profit corporation, with a mailing address of c/o Prime Community Management, LLC, 375 Avenue A Southeast, Winter Haven, Florida 33880 (the “Licensee”, together with the District, the “Parties”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190, *Florida Statutes*; and

WHEREAS, the District owns and maintains public improvement facilities, including facilities for recreational use (the “Amenities”); and

WHEREAS, Licensee is a not-for-profit organization serving the same community as the District; and

WHEREAS, the District agrees that the Licensee may use the Amenities to host certain events for residents and authorized users within the Scenic Highway community, subject to the terms set forth herein (the “Events” and each individually, an “Event”); and

WHEREAS, the District and Licensee warrant and agree that they have all right, power, and authority to enter into and be bound by this Agreement.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which is hereby acknowledged, the District and Licensee agree as follows:

1. INCORPORATION OF RECITALS. The Recitals stated above are true and correct and are incorporated herein as a material part of this Agreement.

2. GRANT OF LICENSE. The District hereby grants to Licensee a nonexclusive license to use the Amenities to host Events which are authorized by the District, in accordance with the terms and conditions contained herein and in the exhibits hereto (the “License”). As consideration for said use of the Amenities, Licensee agrees to the following conditions:

A. For each proposed Event, the Licensee shall submit details to the District at least thirty (30) days in advance. The District shall approve or deny each event in writing. The District will evaluate each proposed Event on a case-by-case basis and may impose additional requirements or restrictions in its discretion. The Licensee may not host any Event unless first approved by the District in writing.

B. This License is for community events hosted for the benefit of residents of the Scenic Highway community and which shall not be advertised to the general public. The District reserves all rights and privileges in and to the District's property, including the Amenities. This License for the Amenities is granted to Licensee in its "as is" condition and without any warranty or representation, express or implied.

C. This License does not guarantee exclusive use of the Amenities. Licensee's use of the Amenities shall be contemporaneous with the use of the District's facilities by patrons of the District, and Licensee's use shall not interfere with the operation of the District's facilities as a public improvement except as set forth herein.

D. Licensee's use of the Amenities shall be subject to all applicable laws, rules, regulations, and policies. Licensee acknowledges receiving a copy of the District's *Amenity Policies and Rates* and agrees to comply with same. Among other requirements, the following are prohibited at the Amenities:

- i. Alcohol
- ii. Smoking and vaping
- iii. Vehicles (other than in designated parking spaces)
- iv. Fireworks and open flames
- v. Obscenity, horseplay, and littering

E. Food and drinks are only permitted if served by a licensed and insured caterer or food vendor. No food or drinks are permitted on the pool deck.

F. The grant of this License is further conditioned on Licensee's compliance at all times with applicable laws, statutes, ordinances, codes, rules, regulations, and requirements of federal, state, county, city and municipal government, and any and all of their departments and bureaus, and all applicable permits and approvals, including but, not limited to, health department requirements, fire code and other laws (the "Laws"). It is Licensee's responsibility to know, understand and follow such Laws.

G. The District shall not be responsible for the personal safety of Licensee's invitees, participants, or other persons on District property pursuant to this Agreement, except to the limited extent provided for in the normal operation of the District's facilities. Licensee acknowledges and accepts that the District shall not be responsible for personal injury, loss or damage to personal property, vehicles, equipment stored on site, or any other losses incurred by Licensee or its invitees. Licensee shall be solely responsible for all activities and vendors associated with an Event.

H. Licensee agrees to use all due care to protect the property of the District and its patrons and guests from damage and recognizes that the District's facilities, including the Amenities, are being simultaneously run as a public improvement and the public will have continuous use of the facilities simultaneously with Licensee's use. Licensee shall be responsible for all clean up and for restoring the Amenities to its original condition at the conclusion of the Event and shall assume responsibility for any and all damage to any real or personal property of the District or any third parties as a result of Licensee's use of the Amenities under this Agreement, including, but not limited to, by its guests and invitees. Licensee shall commence repair of any damage resulting from its operations under this Agreement within twenty-four (24) hours. Any such repairs shall be at Licensee's sole expense, unless otherwise agreed in writing by the District.

3. TERM. The initial term of this Agreement shall be from **July 1, 2026, to September 30, 2026**. This Agreement shall automatically renew for additional one-year terms unless terminated in

accordance with the provisions hereof. The Licensee may only use the Amenities for Events on those dates and times authorized by the District in writing.

4. SUSPENSION, REVOCATION AND TERMINATION. The District and Licensee acknowledge and agree that the License granted herein is a mere privilege and may be suspended, terminated or revoked immediately, with or without cause, by either party upon written notice. In the event this License is revoked or terminated pursuant to its terms, Licensee must expeditiously remove any items from the Amenities. No further payments will be due after termination or revocation of this License. Licensee shall not be entitled to any payment of damages for termination or revocation whatsoever by the District – this grant of License is a mere privilege and not a right. The failure of any party hereto to enforce any provision of this Agreement shall not be construed to be a waiver of such or any other provision, nor in any way to affect the validity of all or any part of this Agreement or the right of such party thereafter to enforce each and every provision. No waiver of any breach shall be held to constitute a waiver of any other or subsequent breach.

5. INSURANCE AND INDEMNITY.

A. Licensee shall acquire and maintain, and shall require any vendors or subcontractors operating on the Amenities to acquire and maintain, general commercial liability insurance coverage acceptable to the District in an amount not less than \$1,000,000 per occurrence, as well as \$1,000,000 automobile liability coverage, which shall include all claims and losses that may relate in any manner whatsoever to use of the License by Licensee, its employees, agents, participants, guests or invitees, including without limitation any person entering District property pursuant to this Agreement. The insurance coverage shall additionally include a minimum of \$100,000 damage to rented premises coverage. The District and its supervisors, officers, employees, staff, and consultants shall be named as additional insured parties on such policy. Licensee shall provide continuous proof of such insurance coverage to the District. A certificate of insurance reflecting such amounts and insureds shall be provided to the District at the time of execution of this Agreement. The District shall have the right to request additional insurance for certain Events, if deemed necessary by District staff.

B. Licensee hereby agrees to defend, indemnify and hold the District harmless from and against any and all claims, demands, losses, damages, liabilities, and expenses, and all suits, actions and judicial decrees (including, without limitation, costs and reasonable attorneys' fees for the District's legal counsel of choice, whether at trial or on appeal), arising from or resulting in any manner whatsoever from use of the License by Licensee, its employees, agents, participants, guests or invitees. Nothing herein requires Licensee to indemnify the District for any fault attributable to the District; however, Licensee is required to indemnify the District for any and all percentage of fault attributable to the Licensee, its employees, agents, participants, guests or invitees.

C. Nothing in this Agreement shall be construed as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute. The provisions of this Paragraph shall survive suspension or revocation of the License or termination of this Agreement.

6. NOTICES. Any notice, demand, request or communication required or permitted hereunder ("Notice" or "Notices") shall be in writing and sent by hand delivery, United States certified mail, or by recognized overnight delivery service, to the addresses first specified above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise

expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Licensee may deliver Notice on behalf of the District and Licensee. Any party or other person to whom Notices are to be sent or copied may notify the other Parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days' written notice to the Parties and addressees set forth herein.

7. ENFORCEMENT OF AGREEMENT. In the event that either the District or Licensee is required to enforce this Agreement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees and costs for trial, mediation, or appellate proceedings. This Agreement and the provisions contained herein shall be construed, interpreted, and controlled according to the laws of the State of Florida. The Parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in Polk County, Florida.

8. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.

9. NON-TRANSFER. The License shall be for the sole use by Licensee and shall not be assigned or transferred without the prior written consent of the District in its sole discretion. A transfer or assignment of all or any part of the License shall cause the License to become voidable, in the sole discretion of the District.

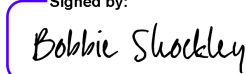
10. ENTIRE AGREEMENT. This is the entire agreement of the Parties as it relates to the subject of this Agreement. This Agreement may not be amended except in writing signed by both Parties. This Agreement supersedes any prior agreement between the District and Licensee regarding the use of the Amenities. This Agreement shall not be recorded in the public records.

11. PUBLIC RECORDS. Licensee understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records and shall be treated as such in accordance with the District's Records Retention Policy and Florida law.

[signatures on following page]

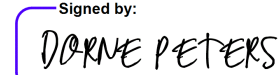
IN WITNESS WHEREOF, the Parties execute this Agreement the day and year first written above.

**SCENIC HIGHWAY COMMUNITY
DEVELOPMENT DISTRICT**

Signed by:

B4BFE8E149CE478...

Chair/Vice Chair, Board of Supervisors

**MAGNOLIA PARK HOMEOWNERS
ASSOCIATION OF POLK COUNTY, INC.**

Signed by:

1E3D26B2CDDCC40A...

By: DORNE PETERS

Its: HOA President

SECTION 13

SECTION a)

*This item will be provided under
separate cover*

SECTION b)

*This item will be provided under
separate cover*

SECTION 14

SECTION C

Scenic Hwy CDD

Field Management Report

Completed Items

- Rust removal caused by the irrigation has been removed from the amenity, mailboxes, sidewalks, and pool deck pavers.
- Trash was removed from around the amenity and playground area.
- Sitting area pavers at the amenity have been pressure washed.
- Playground set has been pressure washed.
- Torn mulch bed fabric at the playground has been replaced. Mulch was then leveled.
- Batteries replaced in soap dispensers.
- Broken rectangle pool drain has been replaced.



Contracted Services

- All contracted service vendors continue to provide satisfactory service and maintain compliance with their contract requirements.

In Progress

- Touch up mulch and fill in plantings in front of the monuments is scheduled for the week of July 20th.
- Warranty repair is being facilitated for the pool handicap lift. Estimated repair will be completed the week of July 20th.
- Steel signs at Piave/Tanaro are scheduled to be installed. Also, the installation of a new bracket.



SECTION i



200 S. F. Street
Haines City, Florida 33844

Phone 863-422-5207 | Fax 863-422-1816

Polk County License # 214815

Date: July 2, 2026

SUBMITTED TO:

GMS Services
135 W. Central Blvd
Orlando, FL 32801
Marshall Tindall
Phone: 407-346-2453
Email: MTindall@gmscfl.com

Job Name / Location:

Magnolia Park
Tree Replace

PROPOSAL IS TO STAND UP THE TREE THAT WAS HIT BY THE CAR

	Qty	Unit	Unit Cost	TOTAL
LABOR AND STRAPS	1	EA	\$250.00	\$250.00
			TOTAL	\$250.00

The customer agrees, that by signing this proposal, it shall become a legal and binding contract and shall supersede any previous agreements, discussed or implied. The customer further agrees to all terms and conditions set forth within and shall be responsible for any/all court and/or attorney fees incurred by Prince and Sons, Inc. required to obtain collection for any portion of money owed for material and/or work performed by Prince and Sons Inc.

Submitted by: Scott Merrell

Date Submitted: July 2, 2026

Accepted by:

Date Accepted: _____

Signed by:

Katie O'Rourke

9B6110832D214E4...

SECTION D

SECTION i

Scenic Highway Community Development District

Summary of Check Register

April 10, 2026 to July 8, 2026

Fund	Date	Check No.'s	Amount
General Fund			
	4/17/26	805	\$ 2,607.90
	4/21/26	806-807	\$ 9,639.41
	5/5/26	808-812	\$ 11,461.08
	5/12/26	813-814	\$ 11,587.64
	5/13/26	815	\$ 4,621.89
	5/19/26	816-819	\$ 4,142.98
	5/26/26	820-821	\$ 2,473.33
	6/2/26	822	\$ 2,623.00
	6/10/26	823-829	\$ 8,487.87
	6/16/26	830-831	\$ 8,177.65
	6/23/26	832-835	\$ 5,365.79
	6/30/26	836-837	\$ 4,391.00
	7/7/26	838-841	\$ 9,135.02
			<u>\$ 84,714.56</u>
General Fund Auto Pays			
	4/13/26 - 7/6/26	80060 - 80077	\$ 6,050.45
			<u>\$ 6,050.45</u>
	<u>Supervisors</u>		
	Kristin Cassidy	50033	\$ 184.70
	Joe Braddy	50034	\$ 184.70
	Lindsey Roden	50035	\$ 150.00
	Bobbie J. Shockley	50036	\$ 150.00
	Jessica Spencer	50037	\$ 184.70
			<u>\$ 854.10</u>
Total Amount			\$ 91,619.11

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
4/17/26	00031	4/16/26 04162026	202604 300-20700-10000 ASSESS TRANSFER S2020	SCENIC HIGHWAY CDD C/O USBANK	*	2,607.90	2,607.90 000805
4/21/26	00002	4/01/26 230	202604 320-53800-46400 RIGHT OF WAY TREE INSPECT		*	885.42	
		4/01/26 231	202604 320-53800-34000 FIELD MANAGEMENT APR26		*	1,504.67	
		4/01/26 232	202604 310-51300-34000 MANAGEMENT FEES APR26		*	4,125.00	
		4/01/26 232	202604 310-51300-35200 WEBSITE ADMIN APR26		*	115.50	
		4/01/26 232	202604 310-51300-35100 INFORMATION TECH APR26		*	173.25	
		4/01/26 232	202604 310-51300-31300 DISSEM AGENT SVCS APR26		*	450.67	
		4/01/26 232	202604 330-57200-48300 AMENITY ACCESS APR26		*	858.33	
		4/01/26 232	202604 310-51300-51000 OFFICE SUPPLIES APR26		*	.21	
		4/01/26 232	202604 310-51300-42000 POSTAGE APR26		*	5.18	
		4/01/26 232	202604 310-51300-42500 COPIES APR26		*	11.10	
			GOVERNMENTAL MANAGEMENT SERVICES-CF			8,129.33	000806
4/21/26	00024	4/12/26 14770	202603 310-51300-31500 GENERAL COUNSEL MAR26	KILINSKI VAN WYK PLLC	*	1,510.08	1,510.08 000807
5/05/26	00041	4/28/26 17809	202604 330-57200-48200 CLEANING SVCS APR26	CSS CLEAN STAR SERVICES CENTRAL FL	*	735.00	735.00 000808
5/05/26	00050	5/01/26 31809	202605 330-57200-48500 POOL MAINTENANCE MAY26	MCDONNELL CORPORATION DBA RESORT	*	2,030.00	2,030.00 000809
5/05/26	00027	5/01/26 23786	202605 320-53800-46200 LANDSCAPE MAINT MAY26	PRINCE & SONS INC.	*	4,251.00	4,251.00 000810
5/05/26	00051	4/30/26 12549996	202604 330-57200-34500 SECURITY SVCS APR26	SECURITAS SECURITY	*	1,822.08	1,822.08 000811
			SCEN SCENIC HIGHWAY CWRIGHT				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
5/05/26	00039	5/05/26 05052026	202605 300-15500-10000	PLAYGRND/FUR LEASE JUN26	*	2,623.00	
				83 HOLDINGS LLC			2,623.00 000812
5/12/26	00002	5/01/26 235	202605 320-53800-46400	RIGHT OF WAY TREE INSPECT	*	885.42	
		5/01/26 236	202605 320-53800-34000	FIELD MANAGEMENT MAY26	*	1,504.67	
		5/01/26 237	202605 310-51300-34000	MANAGEMENT FEES MAY26	*	4,125.00	
		5/01/26 237	202605 310-51300-35200	WEBSITE ADMIN MAY26	*	115.50	
		5/01/26 237	202605 310-51300-35100	INFORMATION TECH MAY26	*	173.25	
		5/01/26 237	202605 310-51300-31300	DISSEM AGENT SVCS MAY26	*	450.67	
		5/01/26 237	202605 330-57200-48300	AMENITY ACCESS MAY26	*	858.33	
		5/01/26 237	202605 310-51300-51000	OFFICE SUPPLIES MAY26	*	.51	
		5/01/26 237	202605 310-51300-42000	POSTAGE MAY26	*	23.52	
		5/01/26 237	202605 310-51300-42500	COPIES MAY26	*	31.95	
		5/01/26 237	202605 310-51300-42500	STAPLES MAY26	*	2.46	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			8,171.28 000813
5/12/26	00051	1/31/26 12454943	202601 330-57200-34500	SECURITY SVCS JAN26	*	1,822.04	
		2/28/26 12485974	202602 330-57200-34500	SECURITY SVCS FEB26	*	1,594.32	
				SECURITAS SECURITY			3,416.36 000814
5/13/26	00031	5/13/26 05132026	202605 300-20700-10000	ASSESS TRANSFER S2020	*	4,621.89	
				SCENIC HIGHWAY CDD C/O USBANK			4,621.89 000815
5/19/26	00002	2/28/26 228	202602 320-53800-48000	FENCE REPAIRS	*	660.00	
		2/28/26 229	202602 330-57200-48000	GEN MAINT RESTROOM/POOL	*	848.32	
		3/31/26 233	202603 330-57200-48000	AMENITY SIGNAGE REFRESH	*	178.58	
		3/31/26 234	202603 320-53800-48000	GRAFFITI REMOVAL	*	514.42	
				GOVERNMENTAL MANAGEMENT SERVICES-CF			2,201.32 000816
				SCEN SCENIC HIGHWAY CWRIGHT			

CHECK DATE	VEND#	INVOICE DATE	INVOICE INVOICE	EXPENSED TO YRMO DPT ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...
5/19/26	00024	5/15/26	14979 GENERAL	202604 310-51300-31500 COUNSEL APR26			KILINSKI VAN WYK PLLC	*	1,774.13	1,774.13	000817
5/19/26	00037	4/29/26	70310158 PEST CONTROL	202604 330-57200-48200 APR26			MASSEY SERVICES INC.	*	40.00	40.00	000818
5/19/26	00027	5/08/26	23962 MATERIAL FUEL CHARGE	202605 320-53800-47300			PRINCE & SONS INC.	*	127.53	127.53	000819
5/26/26	00040	5/26/26	53-BID-8 POOL PERMIT FY 2026	202605 330-57200-49000			FLORIDA DEPARTMENT OF HEALTH	*	280.00	280.00	000820
5/26/26	00051	3/31/26	12518036 SECURITY SVCS	202603 330-57200-34500 MAR26			SECURITAS SECURITY	*	2,193.33	2,193.33	000821
6/02/26	00039	6/02/26	06022026 PLAYGRND/FUR LEASE	202606 300-15500-10000 JUL26			83 HOLDINGS LLC	*	2,623.00	2,623.00	000822
6/10/26	00041	5/27/26	18059 CLEANING SVCS	202605 330-57200-48200 MAY26			CSS CLEAN STAR SERVICES CENTRAL FL	*	895.00	895.00	000823
6/10/26	00071	6/02/26	90119451 AUDIT SERVICES	202606 310-51300-32200 FY25			DIBARTOLOMEO,MCBEE,HARTLEY & BARNES	*	3,300.00	3,300.00	000824
6/10/26	00002	4/30/26	238 SHOWER MAINT & ASSESS	202604 330-57200-48000				*	110.00		
		4/30/26	239 RPLC PAVER/AMENITY MAINT	202604 330-57200-48000				*	440.00		
		4/30/26	240 STRAIGHTEN STREET SIGNS	202604 320-53800-48000				*	330.00		
							GOVERNMENTAL MANAGEMENT SERVICES-CF			880.00	000825
6/10/26	00037	5/22/26	70673590 PEST CONTROL	202605 330-57200-48100 MAY26			MASSEY SERVICES INC.	*	40.00	40.00	000826
6/10/26	00027	5/27/26	24221 RPLC NOZZLES & SPRAY HEAD	202605 320-53800-47300			PRINCE & SONS INC.	*	85.09	85.09	000827

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/10/26	00031	6/03/26 06032026	202606 300-20700-10000 ASSESS TRANSFER S2020	SCENIC HIGHWAY CDD C/O USBANK	*	3,043.49	3,043.49 000828
6/10/26	00074	5/31/26 00077344	202605 310-51300-48000 NOT OF QUALIFYING PERIOD	USA TODAY MEDIA CORP FKA GANNETT	*	244.29	244.29 000829
6/16/26	00002	6/01/26 241	202606 320-53800-46400 RIGHT OF WAY TREE INSPECT		*	885.42	
		6/01/26 242	202606 320-53800-34000 FIELD MANAGEMENT JUN26		*	1,504.67	
		6/01/26 243	202606 310-51300-34000 MANAGEMENT FEES JUN26		*	4,125.00	
		6/01/26 243	202606 310-51300-35100 WEBSITE ADMIN JUN26		*	115.50	
		6/01/26 243	202606 310-51300-35200 INFORMATION TECH JUN26		*	173.25	
		6/01/26 243	202606 310-51300-31300 DISSEM AGENT SVCS JUN26		*	450.67	
		6/01/26 243	202606 330-57200-48300 AMENITY ACCESS JUN26		*	858.33	
		6/01/26 243	202606 310-51300-51000 OFFICE SUPPLIES JUN26		*	.39	
		6/01/26 243	202606 310-51300-42000 POSTAGE JUN26		*	24.42	
			GOVERNMENTAL MANAGEMENT SERVICES-CF				8,137.65 000830
6/16/26	00037	6/01/26 71128161	202606 330-57200-48100 PEST CONTROL JUN26	MASSEY SERVICES INC.	*	40.00	40.00 000831
6/23/26	00024	6/16/26 15224	202605 310-51300-31500 GENERAL COUNSEL MAY26	KILINSKI VAN WYK PLLC	*	458.50	458.50 000832
6/23/26	00050	6/01/26 32125	202606 330-57200-48500 POOL MAINTENANCE JUN26	MCDONNELL CORPORATION DBA RESORT	*	2,080.00	2,080.00 000833
6/23/26	00027	6/01/26 24473	202606 320-53800-46200 MONTHLY MAINT FUEL CHARGE		*	127.53	
		6/12/26 24651	202606 320-53800-47300 REPLACE NOZZLES	PRINCE & SONS INC.	*	80.56	208.09 000834
			SCEN SCENIC HIGHWAY CWRIGHT				

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK.... AMOUNT #
6/23/26	00051	6/05/26 12588881	202605 330-57200-34500	SECURITY SVCS MAY26	*	2,619.20	
				SECURITAS SECURITY			2,619.20 000835
6/30/26	00046	6/16/26 117183	202606 330-57200-34500	REATTACHED GATE READER	*	140.00	
				CURRENT DEMANDS ELECTRICAL &			140.00 000836
6/30/26	00027	6/01/26 24350	202606 320-53800-46200	LANDSCAPE MAINT JUN26	*	4,251.00	
				PRINCE & SONS INC.			4,251.00 000837
7/07/26	00075	5/31/26 3	202605 330-57200-48000	TRASH PICKUP/RPR PLAYGRND	*	231.02	
				GOVERNMENTAL MANAGEMENT SERVICES-			231.02 000838
7/07/26	00050	7/01/26 AV32453	202607 330-57200-48500	POOL MAINTENANCE JUL26	*	2,030.00	
				MCDONNELL CORPORATION DBA RESORT			2,030.00 000839
7/07/26	00027	7/01/26 24855	202607 320-53800-46200	LANDSCAPE MAINT JUL26	*	4,251.00	
				PRINCE & SONS INC.			4,251.00 000840
7/07/26	00039	7/07/26 07072026	202607 300-15500-10000	PLAYGRND/FUR LEASE AUG26	*	2,623.00	
				83 HOLDINGS LLC			2,623.00 000841
TOTAL FOR BANK A						84,714.56	

SCEN SCENIC HIGHWAY CWRIGHT

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
4/13/26	00072	4/07/26 0381-03. 202603 320-53800-43100 000 SCENIC HWY S MAR26	DUKE ENERGY		*	366.61	366.61 080060
4/13/26	00072	4/13/26 0224-03. 202603 320-53800-43000 695 TANARO LN MAR26	DUKE ENERGY		*	32.65	32.65 080061
4/13/26	00072	4/13/26 9087-03. 202603 330-57200-43000 611 TANARO LN MAR26	DUKE ENERGY		*	345.13	345.13 080062
4/30/26	00070	4/01/26 2922-04. 202604 330-57200-44000 611 TANARO LN APR26	FRONTIER		*	124.99	124.99 080063
5/11/26	00049	4/15/26 69060-03 202603 330-57200-43200 611 TANARO LANE MAR26	CITY OF HAINES CITY		*	379.50	379.50 080064
5/26/26	00072	4/24/26 0571-04. 202604 320-53800-43100 00 SCENIC HWY S APR26	DUKE ENERGY		*	746.27	746.27 080065
5/26/26	00072	5/06/26 0381-04. 202604 320-53800-43100 000 SCENIC HWY S APR26	DUKE ENERGY		*	366.61	366.61 080066
5/26/26	00070	5/01/26 2922-05. 202605 330-57200-44000 611 TANARO LN MAY26	FRONTIER		*	124.99	124.99 080067
6/08/26	00049	5/15/26 69060-04 202604 330-57200-43200 611 TANARO LANE APR26	CITY OF HAINES CITY		*	359.26	359.26 080068
6/08/26	00072	5/12/26 0224-04. 202604 320-53800-43000 695 TANARO LN APR26	DUKE ENERGY		*	32.65	32.65 080069
6/08/26	00072	5/12/26 9087-04. 202604 330-57200-43000 611 TANARO LN APR26	DUKE ENERGY		*	338.64	338.64 080070
6/15/26	00072	6/04/26 0381-05. 202605 320-53800-43100 000 SCENIC HWY S MAY26	DUKE ENERGY		*	364.22	364.22 080071
SCEN SCENIC HIGHWAY CWRIGHT							

CHECK DATE	VEND#	INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK..... AMOUNT #
6/15/26	00072	6/10/26 0224-05. 202605 320-53800-43000 695 TANARO LN MAY26		DUKE ENERGY	*	32.65	32.65 080072
6/15/26	00072	6/10/26 9087-05. 202605 330-57200-43000 611 TANARO LN MAY26		DUKE ENERGY	*	329.19	329.19 080073
6/15/26	00070	6/01/26 2922-06. 202606 330-57200-44000 611 TANARO LN JUN26		FRONTIER	*	124.99	124.99 080074
6/22/26	00049	6/15/26 9060-05. 202605 330-57200-43200 611 TANARO LN MAY26		CITY OF HAINES CITY	*	369.38	369.38 080075
6/29/26	00072	6/23/26 0571-05. 202605 320-53800-43100 00 SCENIC HWY S MAY26		DUKE ENERGY	*	741.46	741.46 080076
7/06/26	00070	7/01/26 2922-07. 202607 330-57200-44000 611 TANARO LN JUL26		FRONTIER	*	124.99	124.99 080077
6/30/26	00072	5/22/26 0571-05. 202605 320-53800-43100 00 SCENIC HWY S MAY26		DUKE ENERGY	*	746.27	746.27 080081
TOTAL FOR BANK Z						6,050.45	
TOTAL FOR REGISTER						90,765.01	

SCEN SCENIC HIGHWAY CWRIGHT

SECTION ii

Scenic Highway
Community Development District

Unaudited Financial Reporting
May 31, 2026



Table of Contents

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

Scenic Highway
Community Development District
Combined Balance Sheet
May 31, 2026

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:					
Cash:					
Operating Account	\$ 139,299	\$ -	\$ -	\$ -	\$ 139,299
Capital Reserve Account	\$ -	\$ -	\$ -	\$ 27,631	\$ 27,631
Investments:					
Series 2020					
Reserve	\$ -	\$ 229,959	\$ -	\$ -	\$ 229,959
Revenue	\$ -	\$ 237,926	\$ -	\$ -	\$ 237,926
Construction - Phase 1 & 2	\$ -	\$ -	\$ 4	\$ -	\$ 4
Construction - Phase 3	\$ -	\$ -	\$ 1	\$ -	\$ 1
State Board of Administration	\$ 426,309	\$ -	\$ -	\$ 339,587	\$ 765,896
Due from General Fund	\$ -	\$ 3,043	\$ -	\$ -	\$ 3,043
Prepaid Expenses	\$ 3,732	\$ -	\$ -	\$ -	\$ 3,732
Total Assets	\$ 569,340	\$ 470,929	\$ 4	\$ 367,218	\$ 1,407,491
Liabilities:					
Accounts Payable	\$ 8,243	\$ -	\$ -	\$ -	\$ 8,243
Due to Debt Service	\$ 3,043	\$ -	\$ -	\$ -	\$ 3,043
Total Liabilities	\$ 11,286	\$ -	\$ -	\$ -	\$ 11,286
Fund Balance:					
Nonspendable:					
Prepaid Items	\$ 3,732	\$ -	\$ -	\$ -	\$ 3,732
Restricted for:					
Debt Service - Series 2020	\$ -	\$ 470,929	\$ -	\$ -	\$ 470,929
Capital Projects - Series 2020	\$ -	\$ -	\$ 4	\$ -	\$ 4
Assigned for:					
Capital Reserves	\$ -	\$ -	\$ -	\$ 367,218	\$ 367,218
Unassigned	\$ 554,322	\$ -	\$ -	\$ -	\$ 554,322
Total Fund Balances	\$ 558,053	\$ 470,929	\$ 4	\$ 367,218	\$ 1,396,205
Total Liabilities & Fund Balance	\$ 569,340	\$ 470,929	\$ 4	\$ 367,218	\$ 1,407,491

Scenic Highway
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues:</u>				
Assessments - Tax Roll	\$ 635,542	\$ 635,542	\$ 629,210	\$ (6,332)
Interest Revenue	\$ -	\$ -	\$ 9,384	\$ 9,384
Miscellaneous Revenue	\$ -	\$ -	\$ 394	\$ 394
Total Revenues	\$ 635,542	\$ 635,542	\$ 638,988	\$ 3,446
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 8,000	\$ 3,800	\$ 4,200
FICA Expense	\$ 918	\$ 612	\$ 291	\$ 321
Engineering	\$ 13,000	\$ 8,667	\$ -	\$ 8,667
Attorney	\$ 25,000	\$ 16,667	\$ 5,806	\$ 10,861
Annual Audit	\$ 3,300	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,732	\$ 5,732	\$ 5,732	\$ -
Arbitrage	\$ 450	\$ 450	\$ 450	\$ -
Dissemination	\$ 5,408	\$ 3,605	\$ 3,605	\$ -
Trustee Fees	\$ 4,445	\$ 4,336	\$ 4,336	\$ -
Management Fees	\$ 49,500	\$ 33,000	\$ 33,000	\$ -
Information Technology	\$ 2,079	\$ 1,386	\$ 1,386	\$ -
Website Maintenance	\$ 1,386	\$ 924	\$ 924	\$ -
Postage & Delivery	\$ 1,000	\$ 667	\$ 427	\$ 240
Insurance	\$ 7,626	\$ 7,626	\$ 7,029	\$ 597
Printing and Binding	\$ 100	\$ 100	\$ 100	\$ 0
Legal Advertising	\$ 5,000	\$ 3,333	\$ 2,244	\$ 1,090
Other Current Charges	\$ 1,500	\$ 1,000	\$ 279	\$ 721
Office Supplies	\$ 500	\$ 333	\$ 3	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 139,118	\$ 96,613	\$ 69,586	\$ 27,026

Scenic Highway
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 17,710	\$ 17,710	\$ 13,074	\$ 4,636
Field Management	\$ 18,056	\$ 12,037	\$ 12,037	\$ (0)
Landscape Maintenance	\$ 51,023	\$ 34,015	\$ 33,885	\$ 130
Landscape Replacement	\$ 13,000	\$ 8,667	\$ 1,725	\$ 6,942
Right of Way Tree Inspections	\$ 10,625	\$ 7,083	\$ 7,083	\$ (0)
Right of Way Tree Replacement	\$ 105,000	\$ 70,000	\$ -	\$ 70,000
Streetlights	\$ 17,569	\$ 11,713	\$ 8,848	\$ 2,865
Electric	\$ 5,111	\$ 3,407	\$ 3,501	\$ (93)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,667	\$ 2,020	\$ (353)
Irrigation Repairs	\$ 6,000	\$ 4,000	\$ 811	\$ 3,189
General Repairs & Maintenance	\$ 12,000	\$ 8,000	\$ 6,701	\$ 1,299
Holiday Decorations	\$ 7,500	\$ 7,500	\$ 7,400	\$ 100
Contingency	\$ 9,000	\$ 6,000	\$ 5	\$ 5,995
Subtotal Field Expenditures	\$ 275,094	\$ 191,799	\$ 97,090	\$ 94,709
Amenity Expenditures				
Amenity - Electric	\$ 8,131	\$ 5,421	\$ 3,226	\$ 2,194
Amenity - Water	\$ 5,111	\$ 3,407	\$ 3,950	\$ (542)
Playground Lease	\$ 31,488	\$ 20,992	\$ 20,986	\$ 6
Internet	\$ 1,514	\$ 1,009	\$ 1,000	\$ 10
Pest Control	\$ 1,384	\$ 923	\$ 280	\$ 643
Janitorial Service	\$ 9,680	\$ 6,453	\$ 6,070	\$ 383
Security Services	\$ 40,016	\$ 26,677	\$ 16,570	\$ 10,107
Pool Maintenance	\$ 24,411	\$ 16,274	\$ 16,185	\$ 89
Amenity Access Management	\$ 10,300	\$ 6,867	\$ 6,867	\$ 0
Amenity Repairs & Maintenance	\$ 10,000	\$ 6,667	\$ 9,131	\$ (2,465)
Contingency	\$ 7,500	\$ 5,000	\$ 280	\$ 4,720
Subtotal Amenity Expenditures	\$ 149,535	\$ 99,690	\$ 84,545	\$ 15,145
Total Operations & Maintenance	\$ 424,629	\$ 291,489	\$ 181,635	\$ 109,854
Total Expenditures	\$ 563,747	\$ 388,102	\$ 251,221	\$ 136,881
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 387,767	
<u>Other Financing Sources/(Uses):</u>				
Capital Reserves - Transfer	\$ (71,795)	\$ (71,795)	\$ (71,795)	\$ -
Total Other Financing Sources/(Uses)	\$ (71,795)	\$ (71,795)	\$ (71,795)	\$ -
Net Change in Fund Balance	\$ -		\$ 315,972	
Fund Balance - Beginning	\$ -		\$ 242,081	
Fund Balance - Ending	\$ -		\$ 558,053	

Scenic Highway
Community Development District
Debt Service Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	\$ 459,919	\$ 459,919	\$ 455,387	\$ (4,532)
Interest	\$ 5,000	\$ 5,000	\$ 12,801	\$ 7,801
Total Revenues	\$ 464,919	\$ 464,919	\$ 468,188	\$ 3,269
Expenditures:				
Interest - 11/1	\$ 142,819	\$ 142,819	\$ 142,819	\$ -
Principal - 5/1	\$ 175,000	\$ 175,000	\$ 175,000	\$ -
Interest - 5/1	\$ 142,819	\$ 142,819	\$ 142,819	\$ -
Total Expenditures	\$ 460,638	\$ 460,638	\$ 460,638	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,282		\$ 7,551	
Fund Balance - Beginning	\$ 229,746		\$ 463,378	
Fund Balance - Ending	\$ 234,028		\$ 470,929	

Scenic Highway
Community Development District
Capital Projects Fund Series 2020
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
Revenues				
Other Income	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ 0	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ -		\$ 0	
Fund Balance - Beginning	\$ -		\$ 4	
Fund Balance - Ending	\$ -		\$ 4	

Scenic Highway
Community Development District
Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending May 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 05/31/26	Thru 05/31/26	Variance
<u>Revenues</u>				
Interest	\$ 4,573	\$ 4,573	\$ 8,391	\$ 3,818
Total Revenues	\$ 4,573	\$ 4,573	\$ 8,391	\$ 3,818
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 4,573	\$ 4,573	\$ 8,391	\$ 3,818
<u>Other Financing Sources/(Uses)</u>				
Transfer In	\$ 71,795	\$ 71,795	\$ 71,795	\$ -
Total Other Financing Sources (Uses)	\$ 71,795	\$ 71,795	\$ 71,795	\$ -
Net Change in Fund Balance	\$ 76,368		\$ 80,186	
Fund Balance - Beginning	\$ 274,661		\$ 287,032	
Fund Balance - Ending	\$ 351,029		\$ 367,218	

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	\$ -	\$ 56,756	\$ 550,942	\$ 5,534	\$ 1,783	\$ 3,603	\$ 6,386	\$ 4,205	\$ -	\$ -	\$ -	\$ -	\$ 629,210
Interest Revenue	\$ 585	\$ 441	\$ 380	\$ 1,081	\$ 1,633	\$ 1,868	\$ 1,751	\$ 1,646	\$ -	\$ -	\$ -	\$ -	\$ 9,384
Miscellaneous Revenue	\$ -	\$ 197	\$ 197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 394
Total Revenues	\$ 585	\$ 57,394	\$ 551,519	\$ 6,615	\$ 3,416	\$ 5,471	\$ 8,137	\$ 5,851	\$ -	\$ -	\$ -	\$ -	\$ 638,988
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,800
FICA Expense	\$ 77	\$ -	\$ -	\$ 77	\$ -	\$ 61	\$ 77	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Attorney	\$ 1,020	\$ 139	\$ 79	\$ 698	\$ 128	\$ 1,510	\$ 1,774	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ 5,806
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,732	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,732
Arbitrage	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 451	\$ 451	\$ 451	\$ 451	\$ 451	\$ 451	\$ 451	\$ 451	\$ -	\$ -	\$ -	\$ -	\$ 3,605
Trustee Fees	\$ 1,010	\$ -	\$ -	\$ 3,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,336
Management Fees	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125	\$ -	\$ -	\$ -	\$ -	\$ 33,000
Information Technology	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ 1,386
Website Maintenance	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ 116	\$ -	\$ -	\$ -	\$ -	\$ 924
Postage & Delivery	\$ 59	\$ 18	\$ 188	\$ 99	\$ 14	\$ 20	\$ 5	\$ 24	\$ -	\$ -	\$ -	\$ -	\$ 427
Insurance	\$ 7,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,029
Printing and Binding	\$ -	\$ 23	\$ 31	\$ -	\$ -	\$ -	\$ 11	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ 100
Legal Advertising	\$ 280	\$ -	\$ 996	\$ -	\$ 723	\$ -	\$ -	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ 2,244
Other Current Charges	\$ -	\$ 12	\$ 37	\$ 48	\$ 42	\$ 42	\$ 42	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ 279
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 3
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 21,246	\$ 5,057	\$ 6,196	\$ 10,562	\$ 5,771	\$ 7,298	\$ 7,774	\$ 5,682	\$ -	\$ -	\$ -	\$ -	\$ 69,586

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	\$ 13,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,074
Field Management	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505	\$ 1,505	\$ -	\$ -	\$ -	\$ -	12,037
Landscape Maintenance	\$ 4,128	\$ 4,251	\$ 4,251	\$ 4,251	\$ 4,251	\$ 4,251	\$ 4,251	\$ 4,251	\$ -	\$ -	\$ -	\$ -	33,885
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,725
Right of Way Tree Inspections	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885	\$ 885	\$ -	\$ -	\$ -	\$ -	7,083
Right of Way Tree Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ 1,151	\$ 1,151	\$ 1,082	\$ 1,019	\$ 1,113	\$ 1,113	\$ 1,113	\$ 1,106	\$ -	\$ -	\$ -	\$ -	8,848
Electric	\$ 1,649	\$ 485	\$ 566	\$ 338	\$ 364	\$ 33	\$ 33	\$ 33	\$ -	\$ -	\$ -	\$ -	3,501
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ 2,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,020
Irrigation Repairs	\$ 195	\$ 329	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ 213	\$ -	\$ -	\$ -	\$ -	811
General Repairs & Maintenance	\$ -	\$ -	\$ 5,197	\$ -	\$ 660	\$ 514	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	6,701
Holiday Decorations	\$ -	\$ 7,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,400
Contingency	\$ -	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
Subtotal Field Expenditures	\$ 22,588	\$ 16,011	\$ 15,580	\$ 7,998	\$ 8,779	\$ 10,026	\$ 8,117	\$ 7,992	\$ -	\$ -	\$ -	\$ -	97,090
Amenity Expenditures													
Amenity - Electric	\$ 840	\$ 450	\$ 421	\$ 162	\$ 341	\$ 345	\$ 339	\$ 329	\$ -	\$ -	\$ -	\$ -	3,226
Amenity - Water	\$ 1,135	\$ 372	\$ 342	\$ 349	\$ 643	\$ 380	\$ 359	\$ 369	\$ -	\$ -	\$ -	\$ -	3,950
Playground Lease	\$ 2,624	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,623	\$ 2,624	\$ -	\$ -	\$ -	\$ -	20,986
Internet	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ 125	\$ -	\$ -	\$ -	\$ -	1,000
Pest Control	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ 40	\$ -	\$ 40	\$ -	\$ -	\$ -	\$ -	280
Janitorial Service	\$ 735	\$ 725	\$ 725	\$ 755	\$ 725	\$ 735	\$ 775	\$ 895	\$ -	\$ -	\$ -	\$ -	6,070
Security Services	\$ 2,132	\$ 2,437	\$ 1,950	\$ 1,822	\$ 1,594	\$ 2,193	\$ 1,822	\$ 2,619	\$ -	\$ -	\$ -	\$ -	16,570
Pool Maintenance	\$ 1,975	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ 2,030	\$ -	\$ -	\$ -	\$ -	16,185
Amenity Access Management	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ 858	\$ -	\$ -	\$ -	\$ -	6,867
Amenity Repairs & Maintenance	\$ 365	\$ 1,823	\$ 4,073	\$ 1,062	\$ 848	\$ 179	\$ 550	\$ 231	\$ -	\$ -	\$ -	\$ -	9,131
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280	\$ -	\$ -	\$ -	\$ -	280
Subtotal Amenity Expenditures	\$ 10,829	\$ 11,484	\$ 13,187	\$ 9,827	\$ 9,828	\$ 9,508	\$ 9,481	\$ 10,401	\$ -	\$ -	\$ -	\$ -	84,545
Total Operations & Maintenance	\$ 33,417	\$ 27,495	\$ 28,767	\$ 17,824	\$ 18,606	\$ 19,534	\$ 17,598	\$ 18,393	\$ -	\$ -	\$ -	\$ -	181,635
Total Expenditures	\$ 54,663	\$ 32,552	\$ 34,963	\$ 28,387	\$ 24,378	\$ 26,832	\$ 25,371	\$ 24,075	\$ -	\$ -	\$ -	\$ -	251,221
Excess (Deficiency) of Revenues over Expenditures	\$ (54,078)	\$ 24,842	\$ 516,556	\$ (21,772)	\$ (20,962)	\$ (21,361)	\$ (17,234)	\$ (18,224)	\$ -	\$ -	\$ -	\$ -	387,767
Other Financing Sources/Uses:													
Transfer Out	\$ -	\$ -	\$ -	\$ (71,795)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(71,795)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ (71,795)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(71,795)
Net Change in Fund Balance	\$ (54,078)	\$ 24,842	\$ 516,556	\$ (93,567)	\$ (20,962)	\$ (21,361)	\$ (17,234)	\$ (18,224)	\$ -	\$ -	\$ -	\$ -	315,972

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)
Less: Principal Payment 5/1/25		(\$170,000)
Less: Principal Payment 5/1/26		(\$175,000)
Current Bonds Outstanding		\$7,295,000

Scenic Highway
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2026

ON ROLL ASSESSMENTS

Gross Assessments	\$ 683,379.68	\$ 494,592.00	\$ 1,177,971.68
Net Assessments	\$ 635,543.10	\$ 459,970.56	\$ 1,095,513.66

							58%	42%	100%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	General Fund	2020 Debt Service	Total
11/10/25	10/20-10/21/25	\$ 4,820.37	\$ (253.08)	\$ (91.35)	\$ -	\$ 4,475.94	\$ 2,596.64	\$ 1,879.30	\$ 4,475.94
11/14/25	10/1-10/31/25	\$ 3,201.01	\$ (128.02)	\$ (61.46)	\$ -	\$ 3,011.53	\$ 1,747.09	\$ 1,264.44	\$ 3,011.53
11/21/25	11/1-11/7/25	\$ 19,206.06	\$ (768.23)	\$ (368.76)	\$ -	\$ 18,069.07	\$ 10,482.46	\$ 7,586.61	\$ 18,069.07
11/26/25	11/8-11/15/25	\$ 76,824.24	\$ (3,072.99)	\$ (1,475.03)	\$ -	\$ 72,276.22	\$ 41,929.79	\$ 30,346.43	\$ 72,276.22
12/8/25	11/16-11/25/25	\$ 44,814.14	\$ (1,792.52)	\$ (860.43)	\$ -	\$ 42,161.19	\$ 24,459.08	\$ 17,702.11	\$ 42,161.19
12/16/25	1% ADMIN FEE	\$ (11,779.72)	\$ -	\$ -	\$ -	\$ (11,779.72)	\$ (6,833.80)	\$ (4,945.92)	\$ (11,779.72)
12/19/25	11/26-11/30/25	\$ 966,705.02	\$ (38,667.63)	\$ (18,560.75)	\$ -	\$ 909,476.64	\$ 527,616.98	\$ 381,859.66	\$ 909,476.64
12/31/25	12/01-12/15/25	\$ 10,401.07	\$ (376.07)	\$ (200.50)	\$ -	\$ 9,824.50	\$ 5,699.51	\$ 4,124.99	\$ 9,824.50
1/9/26	12/16-12/31/25	\$ 7,995.32	\$ (239.87)	\$ (155.11)	\$ -	\$ 7,600.34	\$ 4,409.20	\$ 3,191.14	\$ 7,600.34
1/29/26	10/01-12/31/25	\$ -	\$ -	\$ -	\$ 1,939.36	\$ 1,939.36	\$ 1,125.09	\$ 814.27	\$ 1,939.36
2/12/26	01/01-01/31/26	\$ 3,201.01	\$ (64.03)	\$ (62.74)	\$ -	\$ 3,074.24	\$ 1,783.47	\$ 1,290.77	\$ 3,074.24
3/13/26	02/01-02/28/26	\$ 6,338.00	\$ -	\$ (126.76)	\$ -	\$ 6,211.24	\$ 3,603.34	\$ 2,607.90	\$ 6,211.24
4/17/26	03/01-03/31/26	\$ 11,215.18	\$ -	\$ (224.31)	\$ -	\$ 10,990.87	\$ 6,376.16	\$ 4,614.71	\$ 10,990.87
4/30/26	02/01-03/31/26	\$ -	\$ -	\$ -	\$ 13.97	\$ 13.97	\$ 8.10	\$ 5.87	\$ 13.97
4/30/26	01/01-01/31/26	\$ -	\$ -	\$ -	\$ 3.12	\$ 3.12	\$ 1.81	\$ 1.31	\$ 3.12
5/13/26	04/01-04/30/26	\$ 7,396.62	\$ -	\$ (147.93)	\$ -	\$ 7,248.69	\$ 4,205.20	\$ 3,043.49	\$ 7,248.69
Total		\$ 1,150,338.32	\$ (45,362.44)	\$ (22,335.13)	\$ 1,956.45	\$ 1,084,597.20	\$ 629,210.12	\$ 455,387.08	\$ 1,084,597.20

99.00%	Net Percent Collected
\$ 10,916.46	Balance Remaining to Collect

SECTION iii



May 4, 2026

Monica Virgen – Recording Secretary
Scenic Highway CDD
219 E. Livingston St.
Orlando, FL 32801

RE: Scenic Highway Community Development District Registered Voters

Dear Ms. Virgen,

In response to your request, there are currently **461** voters within the Scenic Highway Community Development District as of **April 15, 2026**.

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

Sincerely,

Melony M. Bell
Supervisor of Elections
Polk County, Florida

SECTION iv

SECTION 1

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Scenic Highway Community Development District

District Manager:_____

Date:_____

Print Name:_____

Scenic Highway Community Development District

SECTION 2

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

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

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

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

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

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

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

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

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

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

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

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

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

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

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

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

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

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

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

Achieved: Yes ☐ No ☐

Chair/Vice Chair:_____

Date:_____

Print Name:_____

Scenic Highway Community Development District

District Manager:_____

Date:_____

Print Name:_____

Scenic Highway Community Development District