

*Scenic Terrace South
Community Development District*

Meeting Agenda

December 21, 2022

AGENDA

Scenic Terrace South

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

December 14, 2022

**Board of Supervisors
Scenic Terrace South
Community Development District**

Dear Board Members:

An Audit Committee Meeting and a regular Board of Supervisors meeting of the **Scenic Terrace South Community Development District** will be held on **Wednesday, December 21, 2022**, at **1:45 PM** at **346 E. Central Ave., Winter Haven, FL 33880**.

Zoom Video Link: <https://us06web.zoom.us/j/81419394506>

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

Meeting ID: 814 1939 4506

Following is the advance agenda for the meeting:

Audit Committee Meeting

1. Roll Call
2. Public Comment Period
3. Review of Proposals and Tally of Audit Committee Members Rankings
 - A. DiBartolomeo, McBee, Hartley & Barnes
 - B. Grau & Associates
4. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Approval of Minutes of the November 16, 2022 Board of Supervisors Meeting and Audit Committee Meeting
4. Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send Notice of Intent to Award
5. Consideration of Resolution 2023-01 Amending and Restating Resolution 2022-43 and Ratifying the Filing of a Petition with the Town of Lake Hamilton, Florida, Requesting the Adoption of an Ordinance Amending the District's Boundaries

¹ Comments will be limited to three (3) minutes

6. Consideration of Contract Agreement with Polk County Property Appraiser
7. Consideration of 2023 Data Sharing and Usage Agreement with Polk County Property Appraiser
8. Consideration of Notice of RFP for Offsite Turn Lane Construction and Approval of Criteria with Authorization to Admit Staff to Publish the Notice of RFP—**ADDED**
9. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet & Income Statement
 - iii. Ratification of Summary of Series 2022 Requisitions #81 to #104
10. Other Business
11. Supervisors Requests and Audience Comments
12. Adjournment

Audit Committee Meeting

SECTION III

SECTION A

Scenic Terrace South Community Development District

Proposer

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

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

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

Contact:

**Jim Hartley, CPA
Principal**

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Scenic Terrace South
Community Development District
Audit Selection Committee

Dear Committee Members:

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

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

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

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

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

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

Very truly yours,

A handwritten signature in black ink that reads "DiBartolomeo, McBee, Hartley & Barnes". The signature is written in a cursive, flowing style.

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

PROFESSIONAL QUALIFICATIONS

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

➤ *Professional Staff Resources*

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

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

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

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Professional Staff Resources (Continued)*

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

➤ *Current and Near Future Workload*

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

➤ *Identification of Audit Team*

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

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

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

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

Jay McBee, CPA – Technical Reviewer (resume attached)

Christine Kenny, CPA – Senior (resume attached)

Jim Hartley

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Jay L. McBee

Partner – DiBartolomeo, McBee, Hartley & Barnes

Experience and Training

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

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

Recent Engagements

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

Education and Registrations

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

Professional Affiliations

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

Volunteer Service

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

Christine M. Kenny, CPA

Senior Staff – DiBartolomeo, McBee, Hartley & Barnes

Experience and training

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

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

Recent Engagements

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

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

Education and Registrations

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

PROFESSIONAL QUALIFICATIONS (CONTINUED)

➤ *Governmental Audit Experience*

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

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

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

ADDITIONAL DATA

➤ *Procedures for Ensuring Quality Control & Confidentiality*

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

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

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

➤ *Independence*

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

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

ADDITIONAL DATA (CONTINUED)

➤ *Independence (Continued)*

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

➤ *Computer Auditing Capabilities*

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

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

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

This evaluation includes:

- System hardware and software
- Organization and administration
- Access

Contracts of Similar Nature within References

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

TECHNICAL APPROACH

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

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

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

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

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

b. SPECIFIC AUDIT APPROACH

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

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

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

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

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

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

Planning Phase

Meetings and Expectations:

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

Review Operations and Develop Engagement Plan

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

Study and Evaluate Internal Control

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

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

Conduct Preliminary Analytical Review

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

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

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

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

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

Detailed Audit Phase

Conduct Final Risk Assessment and Prepare Audit Programs

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

Perform Substantive Tests of Account Balances

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

Perform Single Audit Procedures (if applicable)

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

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

Perform Statutory Compliance Testing

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

Closing Phase

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

Reporting Phase

Financial Statement Preparation

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

Management Letters

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

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

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

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

Exit Conferences and Delivery of Reports

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

PROPOSED AUDIT FEE FOR EACH YEAR OF THE FIVE YEARS

DiBartolomeo, McBee, Hartley & Barnes P.A. will perform the annual audit of Scenic Terrace South Community Development District for the five years as follows:

September 30, 2022	\$ 3,250
September 30, 2023	\$ 3,350
September 30, 2024	\$ 3,400
September 30, 2025	\$ 3,600
September 30, 2026	\$ 3,800

In years of new debt issuance fees may be adjusted based on review with management.

SECTION B



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Proposal to Provide Financial Auditing Services:

SCENIC TERRACE SOUTH
COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: December 12, 2022
5:00PM

Submitted to:

Scenic Terrace South
Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Submitted by:

Antonio J. Grau, Partner
Grau & Associates
951 Yamato Road, Suite 280
Boca Raton, Florida 33431

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

Fax (561) 994-5823

tgrau@graucpa.com

www.graucpa.com



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

December 12, 2022

Scenic Terrace South Community Development District
c/o District Manager
219 East Livingston Street
Orlando, FL 32801

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals.

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

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

Why Grau & Associates:

Knowledgeable Audit Team

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

Servicing your Individual Needs

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

Developing Relationships

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

Maintaining an Impeccable Reputation

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

Complying With Standards

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

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

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

Very truly yours,
Grau & Associates



Antonio J. Grau

Firm Qualifications



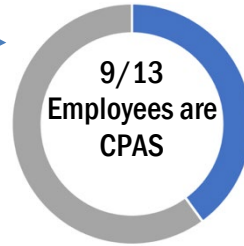
Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Grau's Focus and Experience

Our Team



3 Partners
10 Professional Staff
2 Administrative Professionals



2005

Year founded

Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

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

Quality Controls

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



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



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



Peer Review
Program

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

February 20, 2020

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

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

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

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

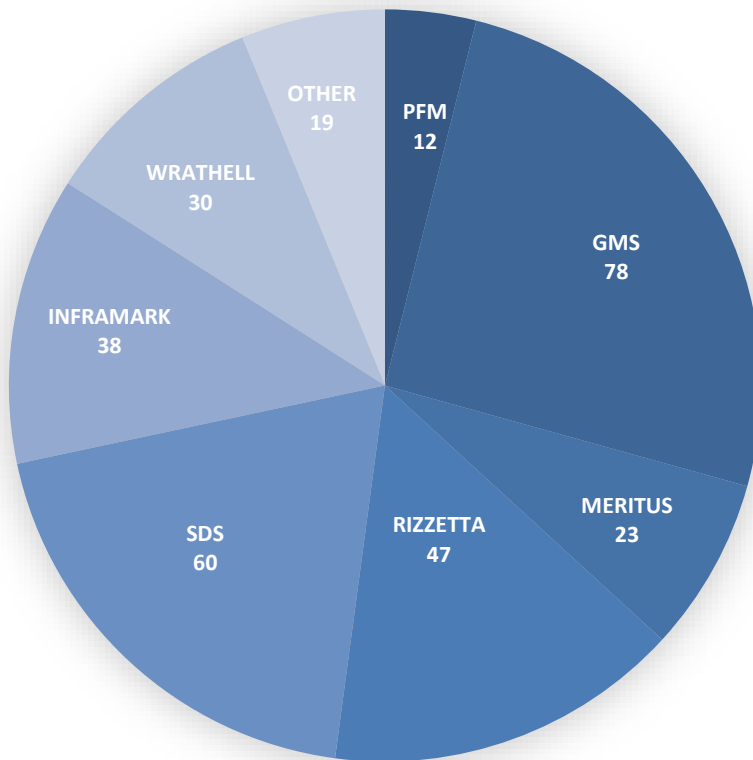
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | www.ficpa.org

Firm & Staff Experience



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



Profile Briefs:

Antonio J GRAU, CPA (Partner)

Years Performing Audits: 30+

CPE (last 2 years):

Government

Accounting, Auditing:

24 hours; Accounting,

Auditing and Other:

56 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, GFOA

Racquel McIntosh, CPA (Partner)

Years Performing Audits: 14+

CPE (last 2 years):

Government

Accounting, Auditing:

47 hours; Accounting,

Auditing and Other:

58 hours

Professional

Memberships: AICPA,

FICPA, FGFOA, FASD

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

- Tony Grau

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

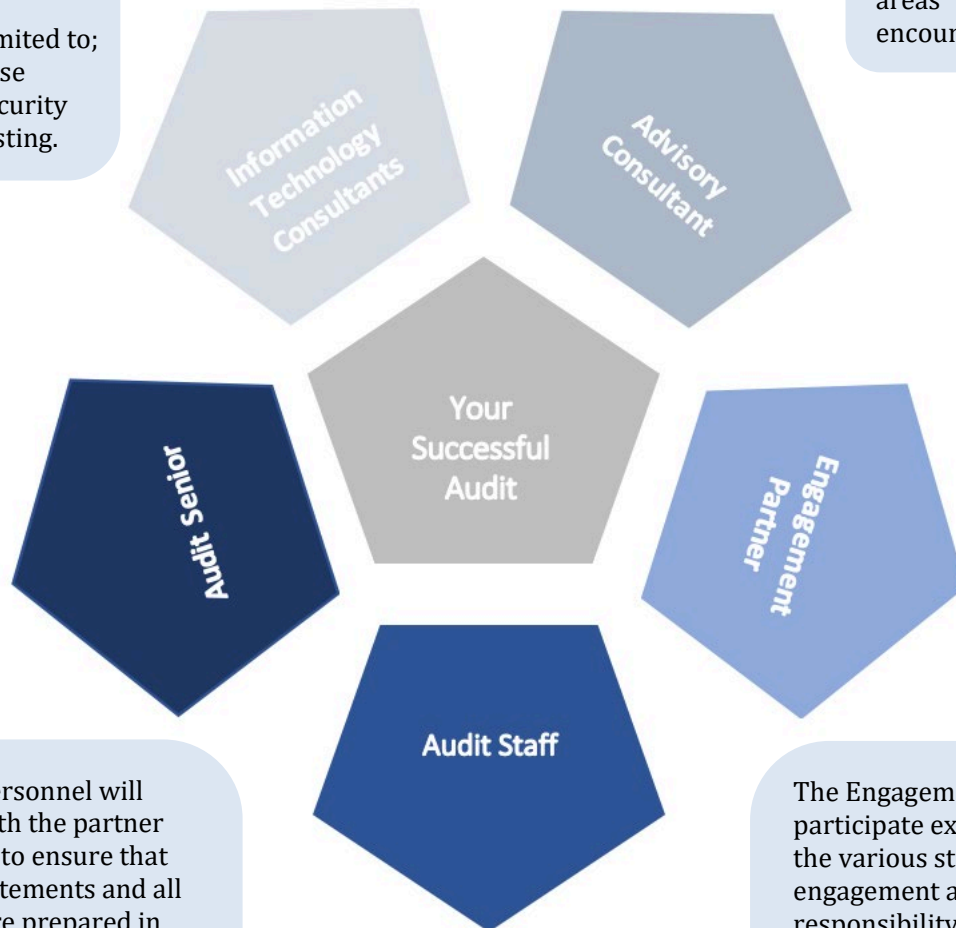
-Racquel McIntosh

YOUR ENGAGEMENT TEAM

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

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

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



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

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



Antonio 'Tony' J. Grau, CPA

Partner

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

Experience

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

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

Education

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

Clients Served (partial list)

(>300) Various Special Districts, including:

Bayside Improvement Community Development District	St. Lucie West Services District
Dunes Community Development District	Ave Maria Stewardship Community District
Fishhawk Community Development District (I,II,IV)	Rivers Edge II Community Development District
Grand Bay at Doral Community Development District	Bartram Park Community Development District
Heritage Harbor North Community Development District	Bay Laurel Center Community Development District
Boca Raton Airport Authority	
Greater Naples Fire Rescue District	
Key Largo Wastewater Treatment District	
Lake Worth Drainage District	
South Indian River Water Control	

Professional Associations/Memberships

American Institute of Certified Public Accountants Florida Government Finance Officers Association
Florida Institute of Certified Public Accountants Government Finance Officers Association Member
City of Boca Raton Financial Advisory Board Member

Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	56
Total Hours	80 (includes of 4 hours of Ethics CPE)



Racquel C. McIntosh, CPA

Partner

Contact : rmcintosh@graucpa.com | (561) 939-6669

Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm's quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

Education

Florida Atlantic University (2004)

Master of Accounting

Florida Atlantic University (2003)

Bachelor of Arts:

Finance, Accounting

Clients Served (partial list)

(>300) Various Special Districts, including:
Carlton Lakes Community Development District
Golden Lakes Community Development District
Rivercrest Community Development District
South Fork III Community Development District
TPOST Community Development District

Westchase Community Development District
Monterra Community Development District
Palm Coast Park Community Development District
Long Leaf Community Development District
Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities
Indian Trail Improvement District
Pinellas Park Water Management District
Ranger Drainage District
South Trail Fire Protection and Rescue Service District

Professional Associations/ Memberships

American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

FICPA State & Local Government Committee
FGFOA Palm Beach Chapter

Professional Education (over the last two years)

Course

Government Accounting and Auditing
Accounting, Auditing and Other
Total Hours

Hours

47

58

105 (includes of 4 hours of Ethics CPE)

References



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

Dunes Community Development District

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

Two Creeks Community Development District

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

Journey's End Community Development District

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

Specific Audit Approach



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

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

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

Proposed segmentation of the engagement

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



Phase I - Preliminary Planning

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

During this phase we will perform the following activities:

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

Phase II – Execution of Audit Plan

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

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

Phase III - Completion and Delivery

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

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

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

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

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

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

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

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

Is the recommendation cost effective?

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

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

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

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

Communications

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

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

Cost of Services



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2022-2026 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2022	\$4,200
2023	\$4,300
2024	\$4,400
2025	\$4,500
2026	<u>\$4,600</u>
TOTAL (2022-2026)	<u>\$22,000</u>

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

Supplemental Information



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

PARTIAL LIST OF CLIENTS

SPECIAL DISTRICTS	Governmental Audit	Single Audit	Utility Audit	Current Client	Year End
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Wastewater Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
TOTAL	333	5	3	328	

ADDITIONAL SERVICES

CONSULTING / MANAGEMENT ADVISORY SERVICES

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

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

ARBITRAGE

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

73

Current
Arbitrage
Calculations

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

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

Scenic Terrace South CDD Auditor Selection							
	Ability of Personnel (20 pts)	Proposer's Experience (20 pts)	Understading of Scope of Work (20 pts)	Ability to Furnish the Required Services (20 pts)	Price (20 pts)	Total Points Earned	Ranking (1 being highest)
DiBartolomeo, McBee, Hartley & Barnes					2022- \$3,250 2023- \$3,350 2024- \$3,400 2025- \$3,600 2026- \$3,800		
Grau & Associates					2022- \$4,200 2023- \$4,300 2024- \$4,400 2025- \$4,500 2026- \$4,600		

Board of Supervisors Meeting

MINUTES

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

The regular meeting of the Board of Supervisors of the Scenic Terrace South Community Development District was held Wednesday, **November 16, 2022** at 1:45 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Patricia Hudson
Chuck Cavaretta
Daniel Arnette

Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Rey Malave *via Zoom*

District Manager, GMS
District Counsel, KE Law
District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Burns noted that there were no members of the public present to provide comments.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Swearing in of Appointed Supervisor Chuck Cavaretta (Appointed at the August 17, 2022 Board Meeting)

Ms. Burns stated that Mr. Cavaretta was sworn in prior to the meeting.

FOURTH ORDER OF BUSINESS

Approval of the Minutes of the August 17, 2022 Board of Supervisors Meeting

Ms. Burns presented the minutes from the August 17, 2022 Board of Supervisor's meeting and asked for any comments or corrections. There being none, there was a motion of approval.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Minutes of the August 17, 2022 Board of Supervisors Meeting, were approved.

FIFTH ORDER OF BUSINESS

Appointment of Audit Committee

Ms. Burns stated that the Board is able to appoint themselves as the audit committee. The Board had no objections.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, Appointing the Board of Supervisors as the Audit Committee, was approved.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Gentry stated she had nothing further to report.

B. Engineer

Mr. Malave noted that the monitoring of the construction will continue and everything else is going well. There being no questions for the engineer, the next item followed.

C. District Manager's Report

i. Approval of Check Register

Ms. Burns noted that the check register can be found in the agenda package for review, and it totaled \$29,604.98. It is through September 30th. She asked the Board if they had any questions, there being none, she asked for a motion of approval.

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

ii. Balance Sheet & Income Statement

Ms. Burns reviewed the financials and there was no action necessary. The Board had no questions.

iii. Ratification of Summary of Series 2022 Requisitions #1 to #80

Ms. Burns presented requisitions #1 – #80. They have already been approved by the engineer and the Chair and she is just looking for the Board to ratify them.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Series 2022 Requisitions #1 to #80, were ratified.

SEVENTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being none, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

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

The Audit Committee meeting of the Scenic Terrace South Community Development District was held Wednesday, **November 16, 2022** at 1:45 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present for the Audit Committee were:

Rennie Heath	Chairman
Patricia Hudson	Assistant Secretary
Chuck Cavaretta	Assistant Secretary
Daniel Arnette	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Lauren Gentry	District Counsel, KE Law
Rey Malave <i>via Zoom</i>	District Engineer, Dewberry

FIRST ORDER OF BUSINESS

Roll Call

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

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present for the meeting.

THIRD ORDER OF BUSINESS

Audit Services

- A. Approval of Request for Proposals and Selection Criteria**
- B. Approval of Notice of Request for Proposals for Audit Services**
- C. Public Announcement of Opportunity to Provide Audit Services**

Ms. Burns stated that included in the agenda package is a request for proposals and selection criteria. The RFP requests that the proposals be back by December 12, 2022 giving the Board and staff time to review them for the regularly scheduled January meeting. She then asked the Board for any questions or comments. There being none, she asked for a motion of approval for staff to issue the RFP and approve the selection criteria.

On MOTION by Mr. Cavaretta, seconded by Mr. Heath, with all in favor, Authorizing Staff to Issue the Request for Proposals and Approving the Selection Criteria, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2023-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT AMENDING AND RESTATING RESOLUTION 2022-43 AND RATIFYING THE FILING OF A PETITION WITH THE TOWN OF LAKE HAMILTON, FLORIDA, REQUESTING THE ADOPTION OF AN ORDINANCE AMENDING THE DISTRICT'S BOUNDARIES, AND AUTHORIZING SUCH OTHER ACTIONS AS ARE NECESSARY IN FURTHERANCE OF THE BOUNDARY AMENDMENT PROCESS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes* ("Act"), as established by Ordinance No. O-21-19, adopted by the Town Council of the Town of Lake Hamilton, Florida, effective October 5, 2021 (the "Ordinance"), and being situated within the Town of Lake Hamilton, Florida (the "Town"); and

WHEREAS, pursuant to the Act, the District is authorized to construct, acquire, operate and maintain infrastructure improvements and services; and

WHEREAS, the Ordinance presently describes approximately 206.56 acres of land, more or less, inclusive of 9.93 acres which was identified in the petition to establish the District as a proposed future addition parcel pursuant to section 190.046(1)(h)(1), *Florida Statutes*; and

WHEREAS, the District previously adopted Resolution 2022-43, authorizing an amendment to the District's boundaries; and

WHEREAS, the District now wishes to amend and restate Resolution 2022-43 to clarify the parcels identified therein as "Boundary Amendment Parcels" which shall consist of removing approximately 15.699 acres, more or less from the District; adding approximately 20.271 acres, more or less, of new land to the District; and finalizing the addition of approximately 9.93 acres, more or less, of land which was recognized as a proposed future addition parcel in the original petition to establish the District, all as more particularly described in the attached **Exhibit A**; and

WHEREAS, the District additionally wishes to ratify the filing of a petition to amend the District boundaries incorporating the amended description of the Boundary Amendment Parcels; and

WHEREAS, the proposed boundary amendment is in the best interests of the District and the District will continue to be of sufficient size, sufficiently compact, and sufficiently contiguous to be developable as one functionally related community; and

WHEREAS, addition of the Boundary Amendment Parcels in **Exhibit A** to the District is not inconsistent with either the State or local comprehensive plans; and

WHEREAS, in order to seek a boundary amendment pursuant to Chapter 190, *Florida Statutes*, the District desires to authorize District staff, including but not limited to legal, engineering, and managerial staff, to provide such services as are necessary throughout the pendency of the boundary amendment process; and

WHEREAS, the retention of any necessary consultants and the work to be performed by District staff may require the expenditure of certain fees, costs, and other expenses by the District as authorized by the District's Board of Supervisors ("Board"); and

WHEREAS, the District desires to petition to amend its boundaries in accordance with the procedures and processes described in Chapter 190, *Florida Statutes*, which processes include the preparation of a petition to the Town, and such other actions as are necessary in furtherance of the boundary amendment process.

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

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

SECTION 2. Resolution 2022-43 is hereby amended and restated as set forth herein.

SECTION 3. The Board hereby ratifies the actions of the Chairperson and District staff to file a petition and related materials with the Town to seek the amendment of the District's boundaries to add the lands depicted in **Exhibit A**, pursuant to Chapter 190, *Florida Statutes*, and authorizes the prosecution of the procedural requirements detailed in Chapter 190, *Florida Statutes*, for the amendment of the District's boundaries.

SECTION 4. The Board hereby authorizes the District Chairperson, District Manager and District Counsel to act as agents of the District with regard to any and all matters pertaining to the petition to the Town to amend the boundaries of the District.

SECTION 5. This Resolution shall become effective upon its passage.

[Signature on following page]

PASSED AND ADOPTED this 21st day of December 2022.

ATTEST:

**SCENIC TERRACE SOUTH
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Boundary Amendment Parcels

EXHIBIT A

EXHIBIT 3A - CONTRACTION PARCELS:

A PARCEL OF LAND LYING IN THE NORTHEAST 1/4 OF SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: COMMENCE AT THE NORTH 1/4 CORNER OF SAID SECTION 9, RUN THENCE ALONG THE WEST BOUNDARY OF SAID NORTHEAST 1/4, S.00°36'53"E., A DISTANCE OF 1360.11 FEET; THENCE DEPARTING SAID WEST BOUNDARY, N.89°23'07"E., A DISTANCE OF 36.64 FEET TO THE INTERSECTION OF THE EASTERLY RIGHT OF WAY OF SCENIC HIGHWAY (STATE ROAD 17), ACCORDING TO THE STATE OF FLORIDA STATE ROAD DEPARTMENT RIGHT OF WAY MAP, PROJ. 5209-RD.(8), AND THE SOUTHERLY MAINTAINED RIGHT OF WAY OF WHITE CLAY PIT ROAD, ACCORDING TO THE POLK COUNTY MAINTAINED RIGHT OF WAY MAP OF WHITE CLAY PIT ROAD, RECORDED IN MAP BOOK 2, PAGES 146 THROUGH 156 OF THE PUBLIC RECORDS OF POLK COUNTY, FLORIDA, FOR A POINT OF BEGINNING; THENCE ALONG SAID SOUTHERLY MAINTAINED RIGHT OF WAY THE FOLLOWING FOUR (4) COURSES: N.87°19'06"E., A DISTANCE OF 63.17 FEET; 2) S.89°25'57"E., A DISTANCE OF 100.00 FEET; 3) S.88°58'27"E., A DISTANCE OF 200.01 FEET; 4) S.89°32'50"E., A DISTANCE OF 152.32 FEET; THENCE DEPARTING SAID SOUTHERLY MAINTAINED RIGHT OF WAY, S.00°43'13"W., A DISTANCE OF 196.22 FEET; THENCE S.89°24'09"W., A DISTANCE OF 204.98 FEET; THENCE N.00°35'51"W., A DISTANCE OF 10.00 FEET; THENCE S.89°24'09"W., A DISTANCE OF 174.65 FEET; THENCE S.00°35'51"E., A DISTANCE OF 22.50 FEET; THENCE S.89°24'09"W., A DISTANCE OF 131.23 FEET TO AFORESAID EASTERLY RIGHT OF WAY OF SCENIC HIGHWAY (STATE ROAD 17); THENCE ALONG SAID EASTERLY RIGHT OF WAY, N.00°35'07"W., A DISTANCE OF 216.86 FEET TO THE POINT OF BEGINNING. CONTAINING 2.374 ACRES, MORE OR LESS.

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

BEGIN AT THE SOUTHEAST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 9; THENCE ALONG THE SOUTH BOUNDARY OF SAID NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, N.89°44'40"W., A DISTANCE OF 1285.95 FEET TO THE EAST RIGHT-OF-WAY OF SCENIC HIGHWAY, ALSO KNOWN AS STATE ROAD 17 PER THE FLORIDA DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP SECTION 5029-RD (8); THENCE ALONG SAID EAST RIGHT-OF-WAY, N.00°33'34"W., A DISTANCE OF 449.46 FEET; THENCE DEPARTING SAID EAST RIGHT-OF-WAY, N.89°25'24"E., A DISTANCE OF 530.68 FEET; THENCE N.00°34'36"W., A DISTANCE OF 10.00 FEET; THENCE N.89°25'24"E., A DISTANCE OF 555.00 FEET; THENCE S.00°34'36"E., A DISTANCE OF 85.00 FEET; THENCE N.89°25'24"E., A DISTANCE OF 200.00 FEET TO THE EAST BOUNDARY OF SAID NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9; THENCE ALONG SAID EAST BOUNDARY, S.00°34'36"E., A DISTANCE OF 393.14 FEET TO THE POINT OF BEGINNING. CONTAINING 13.325 ACRES, MORE OR LESS.

ALTOGETHER CONTAINING 15.699 ACRES, MORE OR LESS.

EXHIBIT 3B - NEW EXPANSION PARCELS:

THE SW 1/4 OF THE NE 1/4 OF SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS AND EXCEPT WHITE CLAY PIT ROAD.

AND

THE SE 1/4 OF THE NW 1/4 OF THE NE 1/4 OF SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS AND EXCEPT WHITE CLAY PIT ROAD.

ALTOGETHER CONTAINING 20.271 ACRES, MORE OR LESS.

EXHIBIT 3C - EXPANSION PARCEL 410:

THE SE 1/4 OF THE NE 1/4 OF SECTION 9, TOWNSHIP 28 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA. LESS AND EXCEPT WHITE CLAY PIT ROAD.

CONTAINING 9.93 ACRES, MORE OR LESS.

SECTION VI

CONTRACT AGREEMENT

This Agreement made and entered into on Tuesday, December 6, 2022 by and between the Scenic Terrace South Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section [197.3632](#) Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2023 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Scenic Terrace South Community Development District.
3. The term of this Agreement shall commence on January 1, 2023 or the date signed below, whichever is later, and shall run until December 31, 2023, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section [197.3632](#) & [190.021](#) Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2023 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 14, 2023**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Friday, September 15, 2023**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2023 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2023 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Friday, September 15, 2023** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

The Special District shall indemnify and hold harmless, to the extent permitted by Florida law and without waiving its right of any applicable sovereign immunity, the Property Appraiser and all respective officers, employees, agents and instrumentalities from any and all liability, losses or damages, including attorneys' fees and costs of defense, which the Property Appraiser and all respective officers, employees, agents or instrumentalities may incur as a result of claims, demands, suits, causes of actions or proceedings of any kind or nature arising out of, relating to or resulting from the negligent or intentional acts or omissions of the Special District or its employees, agents, servants, partners, principals, or subcontractors arising out of, relating to, or resulting from the performance of the Agreement. The Special District shall pay all claims and losses in connection therewith and shall investigate and defend all claims, suits or actions of any kind or nature in the name of the Property Appraiser where applicable, including appellate proceedings, and shall pay all costs, judgments, and attorneys' fees which may issue thereon.

EXECUTED By:

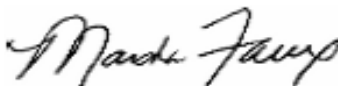
Special District Representative

Print name

Title

Date

Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
By:



Marsha M. Faux, Property Appraiser

SECTION VII



Marsha M. Faux, CFA, ASA
POLK COUNTY PROPERTY APPRAISER
2023 Data Sharing and Usage Agreement

SCENIC TERRACE SOUTH CDD

This Data Sharing and Usage Agreement, hereinafter referred to as "**Agreement**," establishes the terms and conditions under which the **SCENIC TERRACE SOUTH CDD**, hereinafter referred to as "**agency**," can acquire and use Polk County Property Appraiser data that is exempt from Public Records disclosure as defined in [FS 119.071](#).

As of July 1, 2021, the Florida Public Records Exemptions Statute was amended as it relates to the publicly available records maintained by the county property appraiser and tax collector. As a result, exempt (aka confidential) parcels and accounts have been added back to our website and FTP data files. No owner names, mailing addresses, or official records (OR) books and pages of recorded documents related to these parcels/accounts, appear on the Property Appraiser's website or in FTP data files. In addition, the Polk County Property Appraiser's mapping site has been modified to accommodate the statutory change. See Senate Bill 781 for additional information.

For the purposes of this Agreement, all data is provided. It is the responsibility of the agency to apply all statutory guidelines relative to confidentiality.

The confidentiality of personal identifying information including: names, mailing address and OR Book and Pages owned by individuals that have received exempt / confidential status, hereinafter referred to as "**confidential data**," **will be protected as follows:**

1. The **agency** will not release **confidential data** that may reveal identifying information of individuals exempted from Public Records disclosure.
2. The **agency** will not present the **confidential data** in the results of data analysis (including maps) in any manner that would reveal personal identifying information of individuals exempted from Public Records disclosure.
3. The **agency** shall comply with all state laws and regulations governing the confidentiality and exempt status of personal identifying and location information that is the subject of this Agreement.
4. The **agency** shall ensure any employee granted access to **confidential data** is subject to the terms and conditions of this Agreement.
5. The **agency** shall ensure any third party granted access to **confidential data** is subject to the terms and conditions of this Agreement. Acceptance of these terms must be provided in writing to the **agency** by the third party before personal identifying information is released.

The term of this Agreement shall commence on **January 1, 2023** and shall run until **December 31, 2023**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

In witness of their agreement to the terms above, the parties or their authorized agents hereby affix their signatures.

POLK COUNTY PROPERTY APPRAISER

SCENIC TERRACE SOUTH CDD

Signature: 

Signature: _____

Print: Marsha M. Faux CFA, ASA

Print: _____

Title: Polk County Property Appraiser

Title: _____

Date: December 1, 2022

Date: _____

Please email the signed agreement to pataxroll@polk-county.net.

SECTION VIII

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR PROPOSALS

CONSTRUCTION SERVICES FOR OFFSITE TURN LANES

POLK COUNTY, FLORIDA

Notice is hereby given that the Scenic Terrace South Community Development District ("District") will receive proposals for the following District project:

Project construction site work for offsite turn lane construction

The Project Manual will be available beginning **Wednesday, December 28, 2022 at 8:00 AM EST** at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602 or by calling (813) 221-1516, or emailing heatherw@absoluteng.com. Each Project Manual will include, but not be limited to, the Request for Proposals, proposal and contract documents, and construction plans and specifications.

The District reserves the right to reject any and all proposals, make modifications to the work, award the contract in whole or in part with or without cause, provide for the delivery of the project in phases, and waive minor or technical irregularities in any Proposal, as it deems appropriate, if it determines in its discretion that it is in the District's best interests to do so. Each proposal shall be accompanied by a proposal guarantee in the form of a proposal bond or certified cashier's check in an amount not less than five percent (5%) of the total bid to be retained in the event the successful proposer fails to execute a contract with the District and file the requisite Performance and Payment Bonds and insurance within fourteen (14) calendar days after the receipt of the Notice of Award.

Any person who wishes to protest the Project Manual, or any component thereof, shall file with the District a written notice of protest within seventy-two (72) calendar hours (excluding Saturdays, Sundays, and state holidays) after the Project Manual is made available, and shall file a formal written protest with the District within seven (7) calendar days (including Saturdays, Sundays, and state holidays) after the date of timely filing the initial notice of protest. Filing will be perfected and deemed to have occurred upon receipt by the District Engineer directed to Heather Wertz at heatherw@absoluteng.com. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object to or protest the contents of the District's Project Manual. The formal written protest shall state with particularity the facts and law upon which the protest is based.

Ranking of proposals will be made on the basis of qualifications according to the evaluation criteria contained within the Project Manual; however, please note that proposals received from firms failing to meet the following minimum qualifications/requirements will not be considered or evaluated: (1) Proposer will have constructed three (3) improvements similar in quality and scope with a minimum of \$1,000,000 in total volume construction cost within the last five (5) years; (2) Proposer will have minimum bonding capacity of \$1,000,000 from a surety company acceptable to the District; (3) Proposer is authorized to do business in Florida; and (4) Proposer is registered with Polk County and is a licensed contractor in the State of Florida.

Any and all questions relative to this project shall be directed in email only to heatherw@absoluteng.com no later than **12:00 PM EST, Tuesday, January 17, 2023**.

Firms desiring to provide services for this project must submit one (1) original and (1) electronic copy in PDF included with the submittal package of the required proposal no later than **3:00 PM EST, Tuesday, January 31, 2023**, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. Proposals shall be submitted in a sealed opaque package, shall bear the name of the proposer on the outside of the package and shall identify the name of the project. Proposals will be **opened at a public meeting to be held at 3:00 PM EST, Tuesday, January 31, 2023**, at the offices of Absolute Engineering, Inc., located at 1000 N. Ashley Drive, Suite 925, Tampa, Florida 33602. No official action will be taken at the meeting. Proposals received after the time and date stipulated above will be returned un-opened to the proposer. Any proposal not completed as specified or missing the required proposal documents as provided in the Project Manual may be disqualified.

The meeting is open to the public and will be conducted in accordance with the provisions of Florida law. If held in person, there may be occasions when one or more Board Supervisors or staff members will participate by telephone. At the above location will be present a speaker telephone so that any Board Supervisor or staff member can attend the meeting and be fully informed of the discussions taking place either in person or by telephone communication. The meeting may be continued in progress without additional notice to a time, date, and location stated on the record.

Any person requiring special accommodations to participate in this meeting is asked to advise the District Manager's Office at (407) 841-5524, at least 48 hours before the meetings. 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.

Scenic Terrace South Community Development District
District Manager

Run Date: Wednesday, December 28, 2022

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT
EVALUATION CRITERIA

**CONSTRUCTION SERVICES FOR OFFSITE
TURN LANE CONSTRUCTION
POLK COUNTY, FLORIDA**

PERSONNEL **(5 POINTS)**

E.g., geographic location of firm's headquarters; adequacy and capabilities of key personnel, including the project manager and field supervisor; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.

EXPERIENCE **(15 POINTS)**

E.g., past record and experience of the respondent in self performing similar projects; past performance for this District and other community development district's in other contracts; character, integrity, reputation of respondent, etc.;

UNDERSTANDING SCOPE OF WORK **(20 POINTS)**

Demonstration of the Proposer's understanding of the project requirements.

FINANCIAL CAPABILITY **(10 POINTS)**

Extent to which the proposal demonstrates the adequacy of the Proposer's financial resources and stability as a business entity, necessary to complete the services required.

SCHEDULE **(25 POINTS)**

Demonstration of Proposer's understanding (through presentation in the proposal of a milestone schedule) of how to meet the required substantial and final completion dates. Consideration will be given to proposers that indicate an ability to credibly complete the project in advance of the required substantial and final completion dates without a premium cost for accelerated work.

PRICE **(25 POINTS)**

Points available for price will be allocated as follows:

15 Points will be awarded to the Proposer submitting the lowest cost proposal for completing the work. All other Proposers will receive a percentage of this amount based upon the difference between the Proposer's bid and the low proposer.

10 Points are allocated for the reasonableness of unit prices and balance of proposer.

TOTAL POINTS **(100 POINTS)**

SECTION IX

SECTION C

SECTION 1

Scenic Terrace South

Community Development District

Summary of Checks

October 01, 2022 through October 31, 2022

Bank	Date	Check No.'s		Amount
General Fund	10/3/22	60	\$	145.00
	10/4/22	61	\$	1,500.00
	10/7/22	62	\$	299.00
	10/17/22	63-64	\$	175.00
	10/21/22	65-66	\$	4,065.67
	10/28/22	67	\$	1,625.00
			\$	7,809.67

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
10/03/22	00013	9/19/22	2175161	202208 310-51300-31100	BOARD MEETING AND PREP	*	145.00		
					DEWBERRY ENGINEERS INC.			145.00	000060
10/04/22	00015	10/04/22	10042022	202210 310-51300-49100	BOUNDARY AMEND FILING FEE	*	1,500.00		
					TOWN OF LAKE HAMILTON			1,500.00	000061
10/07/22	00002	8/11/22	3669	202207 310-51300-49100	BOUNDARY AMENDMENT FR#9	*	68.00		
		10/04/22	4268	202209 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	231.00		
					KE LAW GROUP, PPLC			299.00	000062
10/17/22	00004	10/03/22	87494	202210 310-51300-54000	SPECIAL DISTRICT FEE FY23	*	175.00		
					DEPARTMENT OF ECONOMIC OPPORTUNITY			175.00	000063
10/17/22	00003	10/01/22	15	202210 310-51300-34000	MANAGMENT FEES - OCT 22	*	3,062.50		
		10/01/22	15	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	*	100.00		
		10/01/22	15	202210 310-51300-35100	INFORMATION TECH - OCT 22	*	150.00		
		10/01/22	15	202210 310-51300-31300	DISSEMINATION SVCS-OCT 22	*	416.67		
		10/01/22	15	202210 310-51300-51000	OFFICE SUPPLIES	*	.06		
		10/01/22	15	202210 310-51300-42000	POSTAGE	*	1.14		
		10/01/22	16	202210 320-53800-34000	FIELD MANAGEMENT - OCT 22	*	1,250.00		
		10/01/22	15	202210 310-51300-34000	MANAGMENT FEES - OCT 22	V	3,062.50-		
		10/01/22	15	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	V	100.00-		
		10/01/22	15	202210 310-51300-35100	INFORMATION TECH - OCT 22	V	150.00-		
		10/01/22	15	202210 310-51300-31300	DISSEMINATION SVCS-OCT 22	V	416.67-		
		10/01/22	15	202210 310-51300-51000	OFFICE SUPPLIES	V	.06-		
		10/01/22	15	202210 310-51300-42000	POSTAGE	V	1.14-		
		10/01/22	16	202210 320-53800-34000	FIELD MANAGEMENT - OCT 22	V	1,250.00-		
					GOVERNMENTAL MANAGEMENT SERVICES-			.00	000064

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
10/21/22	00001	9/30/22 00049246	202209 310-51300-48000	MEETING DATES FY23	*	335.30	
CA FLORIDA HOLDINGS, LLC							335.30 000065
10/21/22	00003	10/01/22 15	202210 310-51300-34000	MANAGMENT FEES - OCT 22	*	3,062.50	
		10/01/22 15	202210 310-51300-35200	WEBSITE MANAGEMENT-OCT 22	*	100.00	
		10/01/22 15	202210 310-51300-35100	INFORMATION TECH - OCT 22	*	150.00	
		10/01/22 15	202210 310-51300-31300	DISSEMINATION SVCS-OCT 22	*	416.67	
		10/01/22 15	202210 310-51300-51000	OFFICE SUPPLIES	*	.06	
		10/01/22 15	202210 310-51300-42000	POSTAGE	*	1.14	
GOVERNMENTAL MANAGEMENT SERVICES-							3,730.37 000066
10/28/22	00013	9/19/22 2175198-	202208 310-51300-49100	BOUNDARY AMENDMENT #11	*	1,115.00	
		10/19/22 2188768-	202209 310-51300-31100	ENGINEER SERVICES-SEP 22	*	510.00	
DEWBERRY ENGINEERS INC.							1,625.00 000067
TOTAL FOR BANK A						7,809.67	
TOTAL FOR REGISTER						7,809.67	

SECTION 2

Scenic Terrace South
Community Development District

Unaudited Financial Reporting
October 31, 2022



Table of Contents

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5	<u>Capital Projects Fund Series 2022</u>
6-7	<u>Month to Month</u>

Scenic Terrace South
Community Development District
Combined Balance Sheet
October 31, 2022

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Operating Account	\$ 24,809	\$ -	\$ -	\$ 24,809
Due from Developer	\$ 1,864	\$ -	\$ -	\$ 1,864
Investments:				
<u>Series 2022</u>				
Reserve	\$ -	\$ 1,368,497	\$ -	\$ 1,368,497
Revenue	\$ -	\$ 12,406	\$ -	\$ 12,406
Interest	\$ -	\$ 1,071,976	\$ -	\$ 1,071,976
Construction	\$ -	\$ -	\$ 8,975,768	\$ 8,975,768
Escrow	\$ -	\$ -	\$ 1,326,718	\$ 1,326,718
Total Assets	\$ 26,673	\$ 2,452,879	\$ 10,302,486	\$ 12,782,038
Liabilities:				
Accounts Payable	\$ 3,208	\$ -	\$ -	\$ 3,208
Total Liabilities	\$ 3,208	\$ -	\$ -	\$ 3,208
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 2,452,879	\$ -	\$ 2,452,879
Capital Projects	\$ -	\$ -	\$ 10,302,486	\$ 10,302,486
Unassigned	\$ 23,465	\$ -	\$ -	\$ 23,465
Total Fund Balances	\$ 23,465	\$ 2,452,879	\$ 10,302,486	\$ 12,778,831
Total Liabilities & Fund Balance	\$ 26,673	\$ 2,452,879	\$ 10,302,486	\$ 12,782,038

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 417,811	\$ -	\$ -	\$ -
Boundary Amendment Contributions	\$ -	\$ -	\$ 1,864	\$ 1,864
Total Revenues	\$ 417,811	\$ -	\$ 1,864	\$ 1,864
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 1,000	\$ -	\$ 1,000
Engineering	\$ 15,000	\$ 1,250	\$ -	\$ 1,250
Attorney	\$ 25,000	\$ 2,083	\$ 209	\$ 1,874
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 417	\$ 417	\$ (0)
Trustee Fees	\$ 4,041	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 3,063	\$ 3,063	\$ -
Information Technology	\$ 1,800	\$ 150	\$ 150	\$ -
Website Maintenance	\$ 1,200	\$ 100	\$ 100	\$ -
Postage & Delivery	\$ 1,000	\$ 83	\$ 1	\$ 82
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 83	\$ -	\$ 83
Legal Advertising	\$ 18,500	\$ 1,542	\$ -	\$ 1,542
Boundary Amendment Expenses	\$ -	\$ -	\$ 1,500	\$ (1,500)
Contingency	\$ 5,300	\$ 442	\$ -	\$ 442
Office Supplies	\$ 625	\$ 52	\$ 0	\$ 52
Dues, Licenses & Subscriptions	\$ 175	\$ 15	\$ 175	\$ (160)
Total General & Administrative	\$ 142,891	\$ 15,279	\$ 10,614	\$ 4,665

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 5,000	\$ -	\$ -	\$ -
Field Management	\$ 15,000	\$ -	\$ -	\$ -
Landscape Maintenance	\$ 55,000	\$ -	\$ -	\$ -
Landscape Replacement	\$ 7,500	\$ -	\$ -	\$ -
Lake Maintenance	\$ 15,000	\$ -	\$ -	\$ -
Streetlights	\$ 12,000	\$ -	\$ -	\$ -
Electric	\$ 5,000	\$ -	\$ -	\$ -
Water & Sewer	\$ 5,000	\$ -	\$ -	\$ -
Sidewalk & Asphalt Maintenance	\$ 5,000	\$ -	\$ -	\$ -
Irrigation Repairs	\$ 5,000	\$ -	\$ -	\$ -
General Repairs & Maintenance	\$ 15,000	\$ -	\$ -	\$ -
Contingency	\$ 5,000	\$ -	\$ -	\$ -
Subtotal Field Expenditures	\$ 149,500	\$ -	\$ -	\$ -
Amenity Expenditures				
Amenity - Electric	\$ 15,000	\$ -	\$ -	\$ -
Amenity - Water	\$ 10,000	\$ -	\$ -	\$ -
Playground Lease	\$ 25,000	\$ -	\$ -	\$ -
Internet	\$ 3,000	\$ -	\$ -	\$ -
Pest Control	\$ 720	\$ -	\$ -	\$ -
Janitorial Service	\$ 5,500	\$ -	\$ -	\$ -
Security Services	\$ 30,000	\$ -	\$ -	\$ -
Pool Maintenance	\$ 16,200	\$ -	\$ -	\$ -
Amenity Repairs & Maintenance	\$ 10,000	\$ -	\$ -	\$ -
Amenity Access Management	\$ 5,000	\$ -	\$ -	\$ -
Contingency	\$ 5,000	\$ -	\$ -	\$ -
Subtotal Amenity Expenditures	\$ 125,420	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ 274,920	\$ -	\$ -	\$ -
Total Expenditures	\$ 417,811	\$ 15,279	\$ 10,614	\$ 4,665
Excess (Deficiency) of Revenues over Expenditures	\$ (0)		\$ (8,751)	
Fund Balance - Beginning	\$ -		\$ 32,216	
Fund Balance - Ending	\$ (0)		\$ 23,465	

Scenic Terrace South

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 10/31/22	Thru 10/31/22	Variance
Revenues:				
Assessments	\$ 499,816	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 4,229	\$ 4,229
Total Revenues	\$ 499,816	\$ -	\$ 4,229	\$ 4,229
Expenditures:				
Series 2022				
Interest - 11/1	\$ 569,234	\$ -	\$ -	\$ -
Principal - 5/1	\$ -	\$ -	\$ -	\$ -
Interest - 5/1	\$ 499,816	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,069,050	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (569,234)		\$ 4,229	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 2,926	\$ 2,926
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 2,926	\$ 2,926
Net Change in Fund Balance	\$ (569,234)		\$ 7,156	
Fund Balance - Beginning	\$ 1,069,883		\$ 2,445,723	
Fund Balance - Ending	\$ 500,649		\$ 2,452,879	

Scenic Terrace South

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending October 31, 2022

	Adopted Budget	Prorated Budget Thru 10/31/22	Actual Thru 10/31/22	Variance
Revenues				
Interest	\$ -	\$ -	\$ 20,981	\$ 20,981
Total Revenues	\$ -	\$ -	\$ 20,981	\$ 20,981
Expenditures:				
Capital Outlay - Construction	\$ -	\$ -	\$ 1,207,897	\$ (1,207,897)
Total Expenditures	\$ -	\$ -	\$ 1,207,897	\$ (1,207,897)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (1,186,916)	
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ (2,926)	\$ (2,926)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (2,926)	\$ (2,926)
Net Change in Fund Balance	\$ -		\$ (1,189,842)	
Fund Balance - Beginning	\$ -		\$ 11,492,329	
Fund Balance - Ending	\$ -		\$ 10,302,486	

Scenic Terrace South
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Boundary Amendment Contributions	\$ 1,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,864
Total Revenues	\$ 1,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,864
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Engineer Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney Fees	\$ 209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	209
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	417
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,063
Information Technology	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150
Website Maintenance	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100
Postage & Delivery	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Boundary Amendment Expenses	\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,500
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 10,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,614

Scenic Terrace South
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Lake Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Irrigation Repairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Field Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Expenditures													
Amenity - Electric	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Playground Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Internet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Janitorial Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Security Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Pool Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Amenity Access Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal Amenity Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 10,614	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,614
Excess (Deficiency) of Revenues over Expenditures	\$ (8,751)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(8,751)

SECTION 3

Requisition	Payee/Vendor	Amount
81	Hydro Conduit dba Rinker Materials	\$ 101,266.35
82	Hydro Conduit dba Rinker Materials	\$ 120,267.60
83	Hydro Conduit dba Rinker Materials	\$ 35,798.80
84	Mack Concrete Industries	\$ 72,014.00
85	Mack Concrete Industries	\$ 55,150.00
86	Absolute Engineering, Inc.	\$ 59,224.66
87	KE Law Group	\$ 73.00
88	Atlantic Blue Comm II	\$ 3,750.00
89	Absolute Engineering, Inc.	\$ 5,000.85
90	Ferguson Waterworks	\$ 70,436.30
91	Ferguson Waterworks	\$ 272,468.16
92	Rinker Materials	\$ 74,361.50
93	Rinker Materials	\$ 40,578.20
94	Ferguson Waterworks	\$ 2,000.00
95	Core & Main	\$ 29,450.33
96	Core & Main	\$ 2,926.80
97	Jr. Davis Construction Co, Inc.	\$ 380,738.24
98	Jr. Davis Construction Co, Inc.	\$ 1,434,690.27
99	Fussell Well Drilling	\$ 17,802.00
100	Ferguson Waterworks	\$ 642,504.60
101	Tucker Paving, Inc.	\$ 95,147.52
102	Atlantic Blue Comm II	\$ 7,500.00
103	Absolute Engineering, Inc.	\$ 82,057.46
104	Tucker Paving, Inc.	\$ 979,915.17
	TOTAL	\$ 4,585,121.81