

*Scenic Terrace South
Community Development District*

Meeting Agenda

February 15, 2023

AGENDA

Scenic Terrace South

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

February 8, 2023

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

Dear Board Members:

A regular Board of Supervisors meeting of the **Scenic Terrace South Community Development District** will be held on **Wednesday, February 15, 2023**, at **1:45 PM** at **346 E. Central Ave., Winter Haven, FL 33880**.

Zoom Video Link: <https://us06web.zoom.us/j/85340831802>

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

Meeting ID: 853 4083 1802

Following is the advance agenda for the meeting:

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 December 21, 2022 Audit Committee Meeting and Board of Supervisors Meeting
4. Review and Ranking of Proposals Received for Offsite Roadway Improvements Request for Proposals and Authorizing Staff to Send Notice of Intent to Award
5. Ratification of Engagement Letter for Fiscal Year 2022 Audit Services with DiBartolomeo, McBee, Hartley & Barnes, P.A.
6. 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 #105 to #117
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

¹ Comments will be limited to three (3) minutes

MINUTES

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

The Audit Committee meeting of the Scenic Terrace South Community Development District was held Wednesday, **December 21, 2022** at 1:45 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present for the Audit Committee were:

Rennie Heath
Lauren Schwenk *by Zoom*
Patricia Hudson
Daniel Arnette

Also present were:

Jill Burns
Lauren Gentry

District Manager, GMS
District Counsel, KE Law

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Three 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

**Review of Proposals and Tally of Audit
Committee Members Rankings**

A. DiBartolomeo, McBee, Hartley, & Barnes

B. Grau & Associates

Mr. Heath presented the proposals and audit committee members rankings. He noted that there were two proposers, DiBartolomeo, McBee, Hartley & Barnes and Grau & Associates. He explained that auditor's selection process reviewed price, ability of personnel, proposer's experience, understanding of scope of work, and ability to furnish the required services in which both companies earned 20 points on each item except for the price. He further explained that for price, there was a one-point difference with DiBartolomeo, McBee, Hartley & Barnes scoring 20

points on their proposed audit price of \$3,250 and Grau & Associates scored 19 points on their proposed audit price of \$4,200; therefore, the total points earned for DiBartolomeo, McBee, Hartley & Barnes was 100 and Grau & Associates earned 99 total points. The highest ranking was DiBartolomeo, McBee, Hartley & Barnes and the second ranking was Grau & Associates. Ms. Burns noted that the Audit Committee could each do their own ranking and they could average them, or the Board could accept the rankings that Mr. Heath just reviewed. The Board decided to accept the rankings as reviewed.

On MOTION by Mr. Arnette, seconded by Ms. Hudson, with all in favor, the Proposals and Tally of Audit Committee Members Rankings with DiBartolomeo, McBee, Hartley & Barnes Ranked #1 and Grau & Associates Ranked #2, was approved.

FOURTH ORDER OF BUSINESS**Adjournment**

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

**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, **December 21, 2022** at 1:45 p.m. at 346 E. Central Avenue, Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Lauren Schwenk *by Zoom*
Patricia Hudson
Daniel Arnette

Chairman
Vice Chairperson
Assistant Secretary
Assistant Secretary

Also present were:

Jill Burns
Lauren Gentry
Lisa Kelley
Molly Banfield *by phone*

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

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and called the roll. Three 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

**Approval of the Minutes of the November
16, 2022 Board of Supervisors Meeting and
Audit Committee Meeting**

Ms. Burns presented the minutes from the November 16, 2022 Board of Supervisor's meeting and Audit Committee meeting and asked for any comments or corrections. The Board had no changes to the minutes.

On MOTION by Ms. Hudson, seconded by Mr. Heath, with all in favor, the Minutes of the November 16, 2022 Board of Supervisors Meeting and Audit Committee Meeting, were approved.
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FOURTH ORDER OF BUSINESS

Acceptance of the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award

Ms. Burns stated that the Audit Committee just met prior to the start of this Board of Supervisors meeting and had adopted rankings of DiBartolomeo, McBee, Hartley & Barnes as the highest ranked firm with Grau & Associates ranked second.

On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, Accepting the Rankings of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award and Authorizing the Chair to Sign the Contract, was approved.

FIFTH ORDER OF BUSINESS

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

Ms. Burns stated that the Board previously approved a resolution to amend the District's boundaries and there was a change to the parcels. Ms. Gentry stated that the overall acreage that they stated in the original agreement did not change, but the way it was broken out was different. She stated that they worked with the engineer to discover Parcel 411 was addressed in the original legal description. She further explained that parcel was identified when the District was established as a future Boundary Amendment Parcel. She noted that they had added a description of that to Exhibit 'A' and they updated the language in the body of the agreement to spell out that they were finalizing the addition of that tract of land that was identified as a future Boundary Amendment Parcel at establishment. She explained that it was just an update to the language, and nothing had changed the original intent of the Board for this Boundary Amendment. She noted that a petition had been submitted to the town of Lake Hamilton with these parcels included.

On MOTION by Mr. Heath, seconded by Ms. Hudson, with all in favor, the 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, was approved.

SIXTH ORDER OF BUSINESS**Consideration of Contract Agreement with
Polk County Property Appraiser**

Ms. Burns stated that Polk County required an annual agreement. She noted that the property appraiser would send them all of the parcels in the District and they would be able to use that to put together a tax roll that would be certified with the tax collector.

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

SEVENTH ORDER OF BUSINESS**Consideration of 2023 Data Sharing and
Usage Agreement with Polk County
Property Appraiser**

Ms. Burns stated that this was more for her office. She explained that when they send the parcels, there are certain parcels exempt from public records request. She noted that they were just abiding by their procedures when those exempt parcels were provided to them.

On MOTION by Ms. Hudson, seconded by Mr. Arnette, with all in favor, the 2023 Data Sharing Usage Agreement with Polk County Property Appraiser, was approved.

EIGHTH ORDER OF BUSINESS**Consideration of Notice of RFP for Offsite
Turn Lane Construction and Approval of
Criteria with Authorization to Admit Staff
to Public the Notice of RFP – ADDED**

Ms. Burns stated that the ad was included in the agenda package for review. She noted that the pick-up date was Wednesday, December 28, at Absolute Engineering, Heather's office. She noted that if the Board approved the ad, it would go in today and questions would be due by Tuesday, January 17, 2023. She also noted Tuesday, January 31, 2023 as the due date with the idea that the contractor would be awarded at the February meeting.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Notice of RFP for Offsite Turn Lane Construction and Approval of Criteria with Authorization to Admit Staff to Public the Notice of RFP, was approved.

NINTH ORDER OF BUSINESS**Staff Reports****A. Attorney**

Ms. Gentry noted that she had the map for reference on the parcel that was addressed previously in the meeting. She clarified that the blue parcels were what was being added and Parcel 410 was the one that they were addressing. There was a question asking Ms. Gentry if the 99 lots were included in the original boundary amendment. Ms. Gentry responded that the 99 lots should not have been included in the original boundary amendment. She explained that the total acreage that they stated in the original resolution was correct, but there was a change to the way that the parcels were broken out and there was a change to that based on what the engineer had included in the original resolution. Ms. Hudson asked for clarification that the acreage did not change, but the number of lots would increase. Ms. Gentry responded that this boundary amendment was increasing the overall acreage of the District, but the acreage that was listed in their first resolution that they adopted authorizing this boundary amendment was correct. She further explained that the total acreage has stayed the same since the last resolution. Mr. Heath also responded that from the first time they did it, it increased by 20%, but this one didn't change the acreage. Ms. Burns added that it just changed the legal description.

B. Engineer

Ms. Kelley noted that she had nothing to report, but Ms. Banfield was also on the line if anyone had any questions.

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 \$7,809.67. She asked the Board if they had any questions. Hearing none,

On MOTION by Mr. Heath, seconded by Ms. Hudson, 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 #81 to #104

Ms. Burns presented requisitions #81 through #104. They have already been approved by the District engineer and the Chair and Ms. Burns asked for a motion to ratify them.

On MOTION by Mr. Heath, seconded by Mr. Arnette, with all in favor, the Series 2022 Requisitions #81 to #104, were ratified.

TENTH ORDER OF BUSINESS**Other Business**

Ms. Hudson asked if everything was on schedule and moving along as anticipated. Mr. Heath responded yes. Ms. Hudson also asked the same, but budget wise. Mr. Heath responded yes. Ms. Schwenk addressed the boundary amendment stating that they had received comments back from the town of Lake Hamilton. She stated that even though they had signed and sealed surveys for all portions of their parcels, one section was a signed and sealed survey, but wasn't a meters and bounds survey. She further explained that they were anticipating getting that same comment for Scenic Terrace South and were working with Heather at Absolute. She also noted that they contacted GeoPoint Surveying to get that wrapped up and finalized soon.

ELEVENTH ORDER OF BUSINESS**Supervisors Requests and Audience Comments**

There being none, the next item followed.

TWELFTH ORDER OF BUSINESS**Adjournment**

Ms. Burns adjourned the meeting.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

Scenic Terrace South SR17 Offsite Roadway Improvements

Ranking Results

BID OPENING 1/31/2023

Scenic Terrace South SR17 Offsite Roadway Improvements													
					Maximum Points	25	25	10	20	15	5	100	
Bidder	Opening Price	Adjusted Price	Substantial Completion Days	Price Rank	Schedule Rank	Price	Schedule	Financial Capability	Understanding of Work	Experience	Personnel	Total	Overall Rank
TUCKER PAVING	\$ 1,570,906.39	\$ 1,570,906.39	134	2	1	24.59	25.00	10	20	15	5	99.59	1
JR DAVIS	\$ 1,545,554.86	\$ 1,545,554.86	150	1	2	25.00	22.01	10	20	15	5	97.01	2
KEARNEY	\$ 1,919,191.91	\$ 1,919,191.91	189	3	3	18.96	14.74	10	20	15	5	83.70	3

SECTION V


DiBARTOLOMEO, McBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

December 22, 2022

Scenic Terrace South Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Scenic Terrace South Community Development District, ("the District") for the fiscal years ended September 30, 2022, 2023, 2024, 2025 and 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2022, 2023, 2024, 2025 and 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management's Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Scenic Terrace South Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. Our fees for these services are not to exceed \$3,250 for the year ending 2022, \$3,350 for the year ending 2023, \$3,400 for year ending 2024, \$3,600 for year ending 2025 and \$3,800 for the year ending 2026, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.

- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Reporting

We will issue a written report upon completion of our audit of Scenic Terrace South Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Scenic Terrace South Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

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

RESPONSE:

This letter correctly sets forth the understanding of Scenic Terrace South Community Development District.

Management signature: Rennie Heath

Title: Chairman

Date: 12/27/2022

SECTION VI

SECTION C

SECTION 1

Scenic Terrace South

Community Development District

Summary of Checks

November 01, 2022 through December 31, 2022

Bank	Date	Check No.'s		Amount
General Fund	11/8/22	68	\$	1,863.50
	11/14/22	69-70	\$	3,940.57
	11/22/22	71-75	\$	1,935.00
	12/9/22	12/09/22	\$	661.02
	12/16/22	12/16/22	\$	5,093.47
			\$	13,493.56

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/08/23	PAGE	1
*** CHECK DATES 11/01/2022 - 12/31/2022 ***														
SCENIC TERRACE SOUTH-GENERAL														
BANK A GENERAL FUND														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
11/08/22	00002	9/09/22 4186	202208 310-51300-49100		*	1,049.50	
			BOUNDARY AMENDMENT FR#12				
		10/04/22 4269	202209 310-51300-49100		*	109.50	
			BOUNDARY AMENDMENT FR#12				
		10/04/22 4270	202209 310-51300-49100		*	704.50	
			BOUNDARY AMENDMENT FR#12				
			KE LAW GROUP, PPLC				1,863.50 000068
11/14/22	00003	11/01/22 17	202211 310-51300-34000		*	3,062.50	
			MANAGMENT FEES - NOV 22				
		11/01/22 17	202211 310-51300-35200		*	100.00	
			WEBSITE MANAGEMENT-NOV 22				
		11/01/22 17	202211 310-51300-35100		*	150.00	
			INFORMATION TECH - NOV 22				
		11/01/22 17	202211 310-51300-31300		*	416.67	
			DISSEMINATION SVCS-NOV 22				
		11/01/22 17	202211 310-51300-51000		*	.12	
			OFFICE SUPPLIES				
		11/01/22 17	202211 310-51300-42000		*	2.28	
			POSTAGE				
			GOVERNMENTAL MANAGEMENT SERVICES-				3,731.57 000069
11/14/22	00002	11/10/22 4776	202210 310-51300-31500		*	209.00	
			GEN.COUNSEL/MTHLY MEETING				
			KE LAW GROUP, PPLC				209.00 000070
11/22/22	00016	11/16/22 CC111620	202211 310-51300-11000		*	200.00	
			SUPERVISOR FEE 11/16/22				
			CHARLES CAVARETTA				200.00 000071
11/22/22	00014	11/16/22 DA111620	202211 310-51300-11000		*	200.00	
			SUPERVISOR FEE 11/16/22				
			DANIEL ARNETTE				200.00 000072
11/22/22	00013	10/19/22 2188768-	202209 310-51300-49100		*	1,135.00	
			BOUNDARY AMENDMENT #13				
			DEWBERRY ENGINEERS INC.				1,135.00 000073
11/22/22	00009	11/16/22 PH111620	202211 310-51300-11000		*	200.00	
			SUPERVISOR FEE 11/16/22				
			PATRICIA J HUDSON				200.00 000074
11/22/22	00012	11/16/22 RH111620	202211 310-51300-11000		*	200.00	
			SUPERVISOR FEE 11/16/22				
			RENNIE HEATH				200.00 000075

STS SCENIC TERRACE IARAUJO

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
12/09/22	00001	11/30/22	00050960 202211 310-51300-48000	NOT OF BOARD/AUDIT MTG	*	306.56	
		11/30/22	00050960 202211 310-51300-48000	RFP FOR AUDIT SERVICE	*	354.46	
CA FLORIDA HOLDINGS, LLC							661.02 000076
12/16/22	00003	12/01/22	18 202212 310-51300-34000	MANAGMENT FEES - DEC 22	*	3,062.50	
		12/01/22	18 202212 310-51300-35200	WEBSITE MANAGEMENT-DEC 22	*	100.00	
		12/01/22	18 202212 310-51300-35100	INFORMATION TECH - DEC 22	*	150.00	
		12/01/22	18 202212 310-51300-31300	DISSEMINATION SVCS-DEC 22	*	416.67	
		12/01/22	18 202212 310-51300-51000	OFFICE SUPPLIES	*	2.59	
		12/01/22	18 202212 310-51300-42000	POSTAGE	*	1.71	
GOVERNMENTAL MANAGEMENT SERVICES-							3,733.47 000077
12/16/22	00002	11/10/22	4779 202210 310-51300-49100	BOUNDARY AMENDMENT FR#14	*	715.00	
		11/10/22	4806 202210 310-51300-49100	BBOUNDARY AMENDMENT FR#14	*	459.50	
		12/12/22	5136 202211 310-51300-31500	GEN.COUNSEL/MTHLY MEETING	*	185.50	
KE LAW GROUP, PPLC							1,360.00 000078
TOTAL FOR BANK A						13,493.56	
TOTAL FOR REGISTER						13,493.56	

SECTION 2

Scenic Terrace South
Community Development District

Unaudited Financial Reporting
December 31, 2022



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

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Operating Account	\$ 15,489	\$ -	\$ -	\$ 15,489
Investments:				
<u>Series 2022</u>				
Reserve	\$ -	\$ 1,368,497	\$ -	\$ 1,368,497
Revenue	\$ -	\$ 23,171	\$ -	\$ 23,171
Interest	\$ -	\$ 502,747	\$ -	\$ 502,747
Construction	\$ -	\$ -	\$ 1,729,479	\$ 1,729,479
Escrow	\$ -	\$ -	\$ 1,333,393	\$ 1,333,393
Total Assets	\$ 15,489	\$ 1,894,414	\$ 3,062,872	\$ 4,972,775
Liabilities:				
Accounts Payable	\$ 6,755	\$ -	\$ -	\$ 6,755
Total Liabilities	\$ 6,755	\$ -	\$ -	\$ 6,755
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 1,894,414	\$ -	\$ 1,894,414
Capital Projects	\$ -	\$ -	\$ 3,062,872	\$ 3,062,872
Unassigned	\$ 8,733	\$ -	\$ -	\$ 8,733
Total Fund Balances	\$ 8,733	\$ 1,894,414	\$ 3,062,872	\$ 4,966,020
Total Liabilities & Fund Balance	\$ 15,489	\$ 1,894,414	\$ 3,062,872	\$ 4,972,775

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 417,811	\$ -	\$ -	\$ -
Boundary Amendment Contributions	\$ -	\$ -	\$ 4,173	\$ 4,173
Total Revenues	\$ 417,811	\$ -	\$ 4,173	\$ 4,173
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 3,000	\$ 1,800	\$ 1,200
Engineering	\$ 15,000	\$ 3,750	\$ 400	\$ 3,350
Attorney	\$ 25,000	\$ 6,250	\$ 1,266	\$ 4,985
Annual Audit	\$ 5,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 500	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ 1,250	\$ 1,250	\$ (0)
Trustee Fees	\$ 4,041	\$ -	\$ -	\$ -
Management Fees	\$ 36,750	\$ 9,188	\$ 9,188	\$ -
Information Technology	\$ 1,800	\$ 450	\$ 450	\$ -
Website Maintenance	\$ 1,200	\$ 300	\$ 300	\$ -
Postage & Delivery	\$ 1,000	\$ 250	\$ 5	\$ 245
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Copies	\$ 1,000	\$ 250	\$ -	\$ 250
Legal Advertising	\$ 18,500	\$ 4,625	\$ 1,791	\$ 2,834
Boundary Amendment Expenses	\$ -	\$ -	\$ 5,810	\$ (5,810)
Contingency	\$ 5,300	\$ 1,325	\$ -	\$ 1,325
Office Supplies	\$ 625	\$ 156	\$ 3	\$ 153
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative	\$ 142,891	\$ 35,969	\$ 27,437	\$ 8,532

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	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	\$ 35,969	\$ 27,437	\$ 8,532
Excess (Deficiency) of Revenues over Expenditures	\$ (0)		\$ (23,264)	
Fund Balance - Beginning	\$ -		\$ 31,997	
Fund Balance - Ending	\$ (0)		\$ 8,733	

Scenic Terrace South

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
Revenues:				
Assessments	\$ 499,816	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ 14,994	\$ 14,994
Total Revenues	\$ 499,816	\$ -	\$ 14,994	\$ 14,994
Expenditures:				
Series 2022				
Interest - 11/1	\$ 569,234	\$ 569,234	\$ 569,234	\$ -
Interest - 5/1	\$ 499,816	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,069,050	\$ 569,234	\$ 569,234	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ (569,234)		\$ (554,240)	
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ 2,931	\$ 2,931
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 2,931	\$ 2,931
Net Change in Fund Balance	\$ (569,234)		\$ (551,309)	
Fund Balance - Beginning	\$ 1,069,883		\$ 2,445,723	
Fund Balance - Ending	\$ 500,649		\$ 1,894,414	

Scenic Terrace South

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending December 31, 2022

	Adopted	Prorated Budget	Actual	
	Budget	Thru 12/31/22	Thru 12/31/22	Variance
<u>Revenues</u>				
Interest	\$ -	\$ -	\$ 65,716	\$ 65,716
Total Revenues	\$ -	\$ -	\$ 65,716	\$ 65,716
<u>Expenditures:</u>				
Capital Outlay - Construction	\$ -	\$ -	\$ 8,492,241	\$ (8,492,241)
Total Expenditures	\$ -	\$ -	\$ 8,492,241	\$ (8,492,241)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (8,426,525)	
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ -	\$ -	\$ (2,931)	\$ (2,931)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ (2,931)	\$ (2,931)
Net Change in Fund Balance	\$ -		\$ (8,429,457)	
Fund Balance - Beginning	\$ -		\$ 11,492,329	
Fund Balance - Ending	\$ -		\$ 3,062,872	

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	\$ 2,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,173
Total Revenues	\$ 1,864	\$ 2,310	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,173
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ 800	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,800
Engineer Fees	\$ -	\$ 255	\$ 145	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400
Attorney Fees	\$ 209	\$ 186	\$ 871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,266
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 417	\$ 417	\$ 417	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,250
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Trustee Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Management Fees	\$ 3,063	\$ 3,063	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,188
Information Technology	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Postage & Delivery	\$ 1	\$ 2	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Copies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Legal Advertising	\$ -	\$ 661	\$ 1,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,791
Boundary Amendment Expenses	\$ 2,675	\$ 1,815	\$ 1,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,810
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 0	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 11,789	\$ 7,448	\$ 8,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,437

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	\$ 11,789	\$ 7,448	\$ 8,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,437
Excess (Deficiency) of Revenues over Expenditures	\$ (9,925)	\$ (5,139)	\$ (8,200)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(23,264)

SECTION 3

Requisition	Payee/Vendor	Amount
105	Atlantic Blue Comm II	\$ 3,750.00
106	Atlantic Blue Comm II	\$ 3,750.00
107	Jr. Davis Construction Co., Inc.	\$ 580,761.62
108	Jr. Davis Construction Co., Inc.	\$ 397,026.72
109	Tucker Paving, Inc.	\$ 161,381.27
110	Atlantic Blue Communitas II	\$ 3,750.00
111	Duke Energy	\$ 33,137.62
112	Atlantic Blue Communitas II	\$ 3,750.00
113	Absolute Engineering, Inc.	\$ 985.00
114	Dewberry Engineers, Inc.	\$ 2,170.00
115	Fussell Well Drilling	\$ 14,000.00
116	Jr. Davis Construction Co., Inc.	\$ 509,243.58
117	Mack Concrete Industries	\$ 27,735.00
	TOTAL	\$ 1,741,440.81