Scenic Terrace South
Community Development District

Meeting Agenda

July 23, 2026

AGENDA

Scenic Terrace South
Community Development District

219 E. Livingston St., Orlando, Florida 32801
Phone: 407-841-5524 – Fax: 407-839-1526

July 16, 2026

Board of Supervisors Meeting
Scenic Terrace South Community Development District

Dear Board Members:

A Board of Supervisors meeting of the **Scenic Terrace South Community Development District** will be held on **Thursday, July 23, 2026** at **9:30 AM** at the **Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, FL 33880.**

Zoom Video Link: https://us06web.zoom.us/j/81548181462
Zoom Call-In Number: 1-646-876-9923
Meeting ID: 815 4818 1462

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period (Public Comments are limited to three (3) minutes each)
3. Approval of Minutes of the June 25, 2026 Board of Supervisors Meeting
4. Public Hearing
   A. Public Hearing on the Adoption of the Fiscal Year 2026/2027 Budget
      i. Consideration of Resolution 2026-11 Adopting the District's Fiscal Year 2026/2027 Budget and Appropriating Funds
      ii. Consideration of Resolution 2026-12 Imposing Special Assessments and Certifying an Assessment Roll
5. Consideration of Resolution 2026-13 Designation of a Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2026/2027
6. Presentation of Fiscal Year 2025 Audit Report and Letter from Auditor
7. Goals and Objectives
   A. Adoption of Fiscal Year 2027 Goals & Objectives
   B. Review of Approved Fiscal Year 2026 Goals & Objectives and Authorizing Chair to Execute Final Form
8. Staff Reports
   A. Attorney
   B. Engineer
   C. Field Manager's Report
      i. Consideration of Proposal to Address Two (2) Areas of Washout at Dry Pond (*to be provided under separate cover*)
      ii. Consideration of Proposal to Add an Additional Day of Service to Pool Maintenance Contract (*to be provided under separate cover*)
      iii. Consideration of Proposal to Add an Additional Day of Service to Janitorial Maintenance Contract (*to be provided under separate cover*)
   D. District Manager's Report

   i. Approval of Check Register
   ii. Balance Sheet & Income Statement

9. Other Business
10. Supervisors Requests and Audience Comments
11. Adjournment

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 on **Thursday**, **June 25, 2026,** at 9:35 a.m. at the Offices of PRIME Community Management, 375 Avenue A SE, Winter Haven, Florida.

Present and constituting a quorum:

Lindsey Roden *by Zoom*	Vice Chairperson
Bobbie Shockley	Assistant Secretary
Jessica Spencer	Assistant Secretary
Rennie Heath	Assistant Secretary

Also present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	District Counsel, Kilinski Van Wyk
Megan Birnholz-Couture *by Zoom*	District Counsel, Kilinski Van Wyk
Chace Arrington *by Zoom*	District Engineer, Dewberry
Joey Duncan *by Zoom*	District Engineer, Dewberry
Joel Blanco	Field Manager, GMS

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Burns called the meeting to order at 9:35 a.m. and called the roll. Three Supervisors were present constituting a quorum.

SECOND ORDER OF BUSINESS **Public Comment Period**

Ms. Burns stated for the record that there were no members of the public present for comment and the next item followed.

THIRD ORDER OF BUSINESS **Approval of the Minutes of the April 23, 2026 Board of Supervisors Meeting**

Ms. Burns presented the minutes from the April 23, 2026 Board of Supervisors meeting and asked for any comments, corrections, or questions. The Board had no changes to the minutes.

> On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Minutes of the April 23, 2026 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS **Presentation of Arbitrage Rebate Report from AMTEC for Series 2022 Project Bonds**

Ms. Burns presented the arbitrage rebate report from AMTEC for the Series 2022 project bonds. The report is required under the trust indenture, and page 4 shows a negative arbitrage amount, meaning the District has no tax liability.

> On MOTION by Ms. Spencer, seconded by Mr. Heath, with all in favor, Accepting the Arbitrage Rebate Report from AMTEC for Series 2022 Project Bonds, was approved.

FIFTH ORDER OF BUSINESS **Ratification of Amended Pool Maintenance Services Agreement**

Ms. Burns reviewed the amended pool maintenance service agreement that had already been executed. The amendment added a $50 monthly fuel surcharge from the pool vendor, effective through the end of the fiscal year. She said they were looking for a motion to ratify it.

Mr. Heath asked whether the surcharge would be removed now that prices had come back down and confirmed that the agreement stated it would be removed. Ms. Burns confirmed this was accurate.

> On MOTION by Mr. Heath, seconded by Ms. Shockley, with all in favor, the Amended Pool Maintenance Services Agreement, was ratified.

SIXTH ORDER OF BUSINESS **Staff Reports**

A. Attorney

Mr. Van Wyk had nothing to report, the next item followed.

B. Engineer

There being no comments, the next item followed.

C. Field Manager's Report

Mr. Blanco reported that landscaping plant replacement, storm inlet and curb repairs, minor fence repairs, and the Peoni Place well repair had been completed. He also presented a proposal to replace six foam column signs with sturdier material, a bottom bracket, and a new top beam for better stability at a cost of $19,500.

Mr. Heath raised concerns about fencing along Scenic Highway that had been blown down by storms, noting that it continues to be a recurring issue and suggesting the CDD address it in sections if needed.

Ms. Burns explained that the fence is over a mile long, exposed to wind, located in sandy conditions, and has been costly and difficult to repair because vendors were hard to find after the storm. The group discussed longer-term options, including a wall, slatted fencing, metal elements, and added landscaping. She agreed to look into both wall and slatted/non-solid fence options and bring pricing back, especially for the Scenic Highway section near the dry ponds.

i. Consideration of Proposal to Replace Community Signs

Mr. Blanco explained that the existing foam signs were being damaged by wind, and the new proposal would use different material and add a second steel beam at the bottom to keep the signs from spinning or falling. Ms. Burns noted the cost could be paid by reserve and contingency funds, and the Board proceeded toward approval.

On MOTION by Ms. Shockley, seconded by Ms. Spencer, with all in favor, the Proposal to Replace Community Signs, was approved.

Mr. Blanco noted that the amenity chairs are starting to look worn but are not torn, so they will be reassessed at the end of summer to determine whether reslinging is needed. He also reported that the parking lot is often full of cars and said there is currently no parking policy, though the issue will continue to be monitored and could be addressed by the Board if needed.

Ms. Burns clarified that the parking concern relates to the pocket park area, not the main amenity parking lot, and asked whether residents had complained.

Mr. Blanco said there had been no resident complaints, but the lot is consistently full during site reviews. Ms. Burns suggested waiting to see whether residents raise the issue, while noting that no-street-parking rules are being enforced by Lake Hamilton PD.

ii. Presentation of Letter from Landscape Maintenance Vendor (Prince and Sons) Regarding Fuel Charge Invoicing

Ms. Burns then discussed a Prince and Sons fuel surcharge request. The proposed surcharge is 3%, based on gas prices, and would remain in place only through the end of the fiscal year unless the vendor submits an updated proposal for the next fiscal year. She explained that the surcharge would automatically go away if fuel prices dropped below a certain threshold. The Board proceeded with approval, and She said a contract addendum would be prepared.

> On MOTION by Mr. Heath, seconded by Ms. Spencer, with all in favor, the Letter from Landscape Maintenance Vendor (Prince and Sons) Regarding Fuel Charge Invoicing Proposal, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns presented the check register for the month and noted it was in the package for review. There being no questions, she asked for a motion of approval.

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

ii. Balance Sheet & Income Statement

Ms. Burns stated the financial statements were included in the package for review. These are for informational purposes. No action is required.

iii. Reminder to Board Members to File Form 1's by the July 1, 2026 Deadline

Ms. Burns reminded the Board Members to File Form 1's by the July 1, 2026 Deadline.

SEVENTH ORDER OF BUSINESS Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS Supervisors' Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS Adjournment

Ms. Burns asked for a motion to adjourn the meeting.

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

______________________________ ______________________________

Secretary/Assistant Secretary Chairman/Vice Chairman

SECTION IV

SECTION A

SECTION 1

RESOLUTION 2026-11

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

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

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

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

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

WHEREAS, Section 190.008(2)(a), *Florida Statutes*, requires that, prior to October 1st of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing Fiscal Year 2027 and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year 2027; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year 2027.

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

SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. The Proposed Budget, attached hereto as **Exhibit A,** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.

c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Scenic Terrace South Community Development District for the Fiscal Year Ending September 30, 2027."

d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least two (2) years.

SECTION 2. APPROPRIATIONS

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

GENERAL FUND	$__________________
DEBT SERVICE FUND (SERIES 2022)	$__________________
DEBT SERVICE FUND (SERIES 2023)	$__________________
CAPITAL RESERVE FUND	$__________________
TOTAL ALL FUNDS	$__________________

SECTION 3. BUDGET AMENDMENTS

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

a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of $15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.

c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

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

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

PASSED AND ADOPTED THIS 23rd DAY OF JULY 2026.

ATTEST:

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

By:______________________________

Its:______________________________

Exhibit A: Adopted Budget for Fiscal Year 2027

Scenic Terrace South

Community Development District

Proposed Budget

FY2027

Table of Contents

Scenic Terrace South

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 691,023	$ 690,681	$ 342	$ 691,023	$ 691,023
Contribution from Scenic Terrace North	$ 38,563	$ 40,508	$ -	$ 40,508	$ 56,787
Interest	$ -	$ 6,084	$ 2,028	$ 8,111	$ -
Total Revenues	**$ 729,586**	**$ 737,273**	**$ 2,370**	**$ 739,643**	**$ 747,810**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 3,000	$ 4,000	$ 7,000	$ 6,000
FICA Expense	$ 918	$ 230	$ 306	$ 536	$ 459
Engineering	$ 15,000	$ 2,760	$ 5,675	$ 8,435	$ 15,000
Attorney	$ 25,000	$ 8,274	$ 4,137	$ 12,411	$ 25,000
Annual Audit	$ 3,600	$ -	$ 3,600	$ 3,600	$ 3,800
Assessment Administration	$ 5,408	$ 5,408	$ -	$ 5,408	$ 5,678
Arbitrage	$ 900	$ 900	$ -	$ 900	$ 900
Dissemination	$ 6,489	$ 4,326	$ 2,163	$ 6,489	$ 6,813
Disclosure Software	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000
Trustee Fees	$ 8,869	$ 8,701	$ -	$ 8,701	$ 8,869
Management Fees	$ 43,775	$ 29,183	$ 14,592	$ 43,775	$ 45,964
Information Technology	$ 2,003	$ 1,335	$ 668	$ 2,003	$ 2,104
Website Maintenance	$ 1,298	$ 865	$ 432	$ 1,298	$ 1,363
Postage & Delivery	$ 2,700	$ 805	$ 402	$ 1,207	$ 2,700
Insurance	$ 7,610	$ 5,898	$ -	$ 5,898	$ 6,487
Copies	$ 1,000	$ 6	$ 100	$ 106	$ 1,000
Legal Advertising	$ 2,500	$ 2,381	$ 709	$ 3,090	$ 2,500
Contingencies	$ 2,500	$ 288	$ 144	$ 433	$ 2,500
Office Supplies	$ 250	$ 22	$ 100	$ 122	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 144,994**	**$ 77,557**	**$ 37,028**	**$ 114,584**	**$ 140,562**
Operations & Maintenance					
Field Services					
Property Insurance - Field	$ 5,207	$ 5,978	$ -	$ 5,978	$ 4,832
Field Management	$ 15,450	$ 10,300	$ 5,150	$ 15,450	$ 16,223
Landscape Maintenance	$ 144,253	$ 80,780	$ 40,390	$ 121,170	$ 130,000
Landscape Replacement	$ 17,500	$ 36,300	$ -	$ 36,300	$ 35,000
Streetlights	$ 49,500	$ 22,553	$ 11,276	$ 33,829	$ 40,000
Electric	$ 17,696	$ 1,212	$ 4,788	$ 6,000	$ 10,000
Water & Sewer	$ 46,904	$ 2,397	$ 1,199	$ 3,596	$ 10,000
Irrigation Repairs	$ 10,000	$ 3,025	$ 9,359	$ 12,384	$ 15,000
General Repairs & Maintenance	$ 12,500	$ 7,948	$ 3,974	$ 11,922	$ 12,500
Holiday Lighting	$ 10,000	$ 9,920	$ -	$ 9,920	$ 9,920
Contingency	$ 12,500	$ 9,577	$ 100	$ 9,677	$ 12,500
Subtotal Field Expenses	**$ 341,510**	**$ 189,990**	**$ 76,236**	**$ 266,226**	**$ 295,975**

Scenic Terrace South

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenses					
Amenity - Insurance	$ 5,630	$ 6,540	$ -	$ 6,540	$ 6,328
Amenity - Electric	$ 18,203	$ 11,809	$ 5,904	$ 17,713	$ 19,650
Amenity - Water	$ 14,607	$ 8,069	$ 4,035	$ 12,104	$ 15,000
Playground Lease	$ 37,584	$ 25,053	$ 12,526	$ 37,579	$ 37,584
Internet	$ 1,500	$ -	$ 750	$ 750	$ 1,000
Pest Control	$ 1,300	$ 800	$ 400	$ 1,200	$ 1,300
Janitorial Service	$ 11,400	$ 7,430	$ 3,715	$ 11,145	$ 15,000
Security Services	$ 15,000	$ 8,930	$ 8,834	$ 17,763	$ 33,000
Pool Maintenance	$ 30,900	$ 20,175	$ 10,000	$ 30,175	$ 33,500
Amenity Repairs & Maintenance	$ 7,500	$ 1,578	$ 789	$ 2,367	$ 7,500
Amenity Management	$ 12,875	$ 8,583	$ 4,292	$ 12,875	$ 13,519
Contingency	$ 7,500	$ 8,415	$ 4,207	$ 12,622	$ 7,500
Subtotal Amenity Expenses	**$ 163,999**	**$ 107,381**	**$ 55,452**	**$ 162,833**	**$ 190,881**
Total Operations & Maintenance	**$ 505,508**	**$ 297,371**	**$ 131,688**	**$ 429,059**	**$ 486,855**
Other Financing Sources/(Uses):					
Capital Reserves	$ 79,083	$ -	$ 79,083	$ 79,083	$ 120,393
Total Other Financing Sources/(Uses)	**$ 79,083**	**$ -**	**$ 79,083**	**$ 79,083**	**$ 120,393**
Total Expenditures	**$ 729,586**	**$ 374,927**	**$ 247,799**	**$ 622,726**	**$ 747,810**
Excess Revenues/(Expenditures)	$ -	$ 362,345	$ (245,429)	$ 116,916	$ -

Product	Assessable	ERU/Unit	Total ERU's	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted Lots	843	1.00	843.00	$691,022.94	$819.72	$881.42
Total ERU's	843		**843.00**	**$691,022.94**		

Scenic Terrace South
Community Development District
General Fund Budget

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Contribution from Scenic Terrace North

The District has an interlocal agreement with Scenic Terrace North for shared amenity facilities with certain costs being allocated based upon the proportionate number of platted units in each District.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon Series 2022 and Series 2023 bond issuance.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

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

Legal Advertising

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

Contingencies

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

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

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

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents electric charges of common areas throughout the District.

Water & Sewer

Represents costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

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

General Repairs & Maintenance

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

Holiday Lighting

Represents costs for holiday lights of the District.

Contingency

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

Amenity Expenses

Amenity - Insurance

This line item reflects the estimated cost to insure all District-owned amenity facilities, including property and liability coverage. The amount is based on current premiums and anticipated market conditions.

Amenity - Electric

Represents electric charges for the District's amenity facilities.

Amenity – Water

Represents water charges for the District's amenity facilities.

Playground Lease

Represents the cost of the District leasing playground equipment for the fiscal year.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

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

Janitorial Services

Represents costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

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

Amenity Management

Represents the cost of managing the monitoring access to the District's amenity facilities.

Contingency

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

Other Financing Sources/(Uses)

Capital Reserve

Represents projected transfer out to the Capital Projects fund.

Scenic Terrace South

Community Development District

Proposed Budget

Capital Reserve

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest	$ -	$ 3,345	$ 1,672	$ 5,017	$ -
Carry Forward Surplus	$ 150,000	$ 150,665	$ -	$ 150,665	$ 234,765
Total Revenues	**$ 150,000**	**$ 154,010**	**$ 1,672**	**$ 155,682**	**$ 234,765**
Expenditures					
Reserve Study	$ -	$ -	$ -	$ -	$ 6,500
Fence Replacement	$ -	$ -	$ -	$ -	$ 25,000
Capital Outlay	$ 1,000	$ -	$ -	$ -	$ 1,000
Total Expenditures	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ 32,500**
Other Sources/(Uses)					
Transfer In/(Out)	$ 79,083	$ -	$ 79,083	$ 79,083	$ 120,393
Total Other Sources/(Uses)	**$ 79,083**	**$ -**	**$ 79,083**	**$ 79,083**	**$ 120,393**
Excess Revenues/(Expenditures)	$ 228,083	$ 154,010	$ 80,755	$ 234,765	$ 322,658

Scenic Terrace South
Community Development District

Proposed Budget
Debt Service Fund
Series 2022

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments - Tax Roll	$	1,078,703	$	1,078,263	$	440	$	1,078,703	$	1,042,457
Interest Income	$	20,000	$	30,463	$	8,500	$	38,963	$	20,000
Carry Forward Surplus *	$	656,455	$	658,484	$	-	$	658,484	$	698,419
Total Revenues	**$**	**1,755,159**	**$**	**1,767,210**	**$**	**8,940**	**$**	**1,776,150**	**$**	**1,760,875**
Expenditures										
Interest- 11/01	$	381,366	$	381,366	$	-	$	381,366	$	369,272
Principal - 05/01	$	315,000	$	315,000	$	-	$	315,000	$	345,000
Interest - 05/01	$	381,366	$	381,366	$	-	$	381,366	$	369,272
Total Expenditures	**$**	**1,077,731**	**$**	**1,077,731**	**$**	**-**	**$**	**1,077,731**	**$**	**1,083,544**
Excess Revenues/(Expenditures)	$	677,427	$	689,479	$	8,940	$	698,419	$	677,332

*Carry forward less amount in Reserve funds.

Series 2022	
Interest - 11/01	**$362,156**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	719	$1,042,457	$1,449.87	$1,559.00
Total ERU's	719	**$1,042,457**		

Scenic Terrace South

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
11/01/26	$	16,310,000.00	$	-	$	375,459.38	$	375,459.38
05/01/27	$	16,310,000.00	$	330,000.00	$	375,459.38		
11/01/27	$	16,310,000.00	$	-	$	369,271.88	$	1,074,731.25
05/01/28	$	16,310,000.00	$	345,000.00	$	369,271.88		
11/01/28	$	15,965,000.00	$	-	$	362,156.25	$	1,076,428.13
05/01/29	$	15,965,000.00	$	355,000.00	$	362,156.25		
11/01/29	$	15,610,000.00	$	-	$	354,834.38	$	1,071,990.63
05/01/30	$	15,610,000.00	$	370,000.00	$	354,834.38		
11/01/30	$	15,240,000.00	$	-	$	347,203.13	$	1,072,037.50
05/01/31	$	15,240,000.00	$	385,000.00	$	347,203.13		
11/01/31	$	14,450,000.00	$	-	$	339,262.50	$	1,071,465.63
05/01/32	$	14,450,000.00	$	405,000.00	$	339,262.50		
11/01/32	$	14,450,000.00	$	-	$	330,909.38	$	1,075,171.88
05/01/33	$	14,450,000.00	$	420,000.00	$	330,909.38		
11/01/33	$	14,030,000.00	$	-	$	321,459.38	$	1,072,368.75
05/01/34	$	14,030,000.00	$	440,000.00	$	321,459.38		
11/01/34	$	13,590,000.00	$	-	$	311,559.38	$	1,073,018.75
05/01/35	$	13,590,000.00	$	460,000.00	$	311,559.38		
11/01/35	$	13,130,000.00	$	-	$	301,209.38	$	1,072,768.75
05/01/36	$	13,130,000.00	$	480,000.00	$	301,209.38		
11/01/36	$	12,650,000.00	$	-	$	290,409.38	$	1,071,618.75
05/01/37	$	12,650,000.00	$	505,000.00	$	290,409.38		
11/01/37	$	12,145,000.00	$	-	$	279,046.88	$	1,074,456.25
05/01/38	$	12,145,000.00	$	530,000.00	$	279,046.88		
11/01/38	$	11,615,000.00	$	-	$	267,121.88	$	1,076,168.75
05/01/39	$	11,615,000.00	$	550,000.00	$	267,121.88		
11/01/39	$	11,065,000.00	$	-	$	254,746.88	$	1,071,868.75
05/01/40	$	11,065,000.00	$	575,000.00	$	254,746.88		
11/01/40	$	10,490,000.00	$	-	$	241,809.38	$	1,071,556.25
05/01/41	$	10,490,000.00	$	605,000.00	$	241,809.38		
11/01/41	$	9,255,000.00	$	-	$	228,196.88	$	1,075,006.25
05/01/42	$	9,255,000.00	$	630,000.00	$	228,196.88		
11/01/42	$	9,255,000.00	$	-	$	214,021.88	$	1,072,218.75
05/01/43	$	9,255,000.00	$	660,000.00	$	214,021.88		
11/01/43	$	8,595,000.00	$	-	$	198,759.38	$	1,072,781.25
05/01/44	$	8,595,000.00	$	690,000.00	$	198,759.38		
11/01/44	$	7,905,000.00	$	-	$	182,803.13	$	1,071,562.50
05/01/45	$	7,905,000.00	$	725,000.00	$	182,803.13		
11/01/45	$	7,180,000.00	$	-	$	166,037.50	$	1,073,840.63
05/01/46	$	7,180,000.00	$	760,000.00	$	166,037.50		
11/01/46	$	6,420,000.00	$	-	$	148,462.50	$	1,074,500.00
05/01/47	$	6,420,000.00	$	795,000.00	$	148,462.50		
11/01/47	$	5,625,000.00	$	-	$	130,078.13	$	1,073,540.63
05/01/48	$	5,625,000.00	$	835,000.00	$	130,078.13		
11/01/48	$	4,790,000.00	$	-	$	110,768.75	$	1,075,846.88
05/01/49	$	4,790,000.00	$	870,000.00	$	110,768.75		
11/01/49	$	3,920,000.00	$	-	$	90,650.00	$	1,071,418.75
05/01/50	$	3,920,000.00	$	915,000.00	$	90,650.00		
11/01/50	$	3,005,000.00	$	-	$	69,490.63	$	1,075,140.63
05/01/51	$	3,005,000.00	$	955,000.00	$	69,490.63		
11/01/51	$	2,050,000.00	$	-	$	47,406.25	$	1,071,896.88
05/01/52	$	2,050,000.00	$	1,000,000.00	$	47,406.25		
11/01/52	$	1,050,000.00	$	-	$	24,281.25	$	1,071,687.50
05/01/53	$	1,050,000.00	$	1,050,000.00	$	24,281.25	$	-
			$	**16,640,000.00**	**$**	**12,714,831.25**	**$**	**28,280,550.00**

Scenic Terrace South
Community Development District

Proposed Budget
Debt Service Fund
Series 2023

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 172,953	$ 172,867	$ 86	$ 172,953	$ 172,953
Interest Income	$ 2,000	$ 4,536	$ 2,268	$ 6,804	$ 2,000
Carry Forward Surplus *	$ 124,236	$ 124,837	$ -	$ 124,837	$ 132,506
Total Revenues	**$ 299,189**	**$ 302,239**	**$ 2,354**	**$ 304,594**	**$ 307,459**
Expenses					
Interest- 11/01	$ 71,475	$ 71,475	$ -	$ 71,475	$ 70,613
Principal - 11/01	$ 30,000	$ 30,000	$ -	$ 30,000	$ 30,000
Interest - 05/01	$ 70,613	$ 70,613	$ -	$ 70,613	$ 69,750
Total Expenditures	**$ 172,088**	**$ 172,088**	**$ -**	**$ 172,088**	**$ 170,363**
Excess Revenues/(Expenditures)	$ 127,101	$ 130,152	$ 2,354	$ 132,506	$ 137,096

*Carry forward less amount in Reserve funds.

Series 2023	
Principal - 11/01	**$30,000**
Interest - 11/01	**$69,750**
	$99,750

Product *	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	99	$172,953	$1,747.00	$1,878.49
Total	99	**$ 172,953**		

Scenic Terrace South

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

Date	Balance		Prinicpal		Interest		Total	
11/01/26	$	2,145,000.00	$	30,000.00	$	70,612.50	$	100,612.50
05/01/27	$	2,115,000.00	$	-	$	69,750.00		
11/01/27	$	2,115,000.00	$	30,000.00	$	69,750.00	$	169,500.00
05/01/28	$	2,085,000.00	$	-	$	68,887.50		
11/01/28	$	2,085,000.00	$	35,000.00	$	68,887.50	$	172,775.00
05/01/29	$	2,050,000.00	$	-	$	67,881.25		
11/01/29	$	2,050,000.00	$	35,000.00	$	67,881.25	$	170,762.50
05/01/30	$	2,015,000.00	$	-	$	66,875.00		
11/01/30	$	2,015,000.00	$	35,000.00	$	66,875.00	$	168,750.00
05/01/31	$	1,980,000.00	$	-	$	65,868.75		
11/01/31	$	1,980,000.00	$	40,000.00	$	65,868.75	$	171,737.50
05/01/32	$	1,940,000.00	$	-	$	64,568.75		
11/01/32	$	1,940,000.00	$	40,000.00	$	64,568.75	$	169,137.50
05/01/33	$	1,900,000.00	$	-	$	63,268.75		
11/01/33	$	1,900,000.00	$	45,000.00	$	63,268.75	$	171,537.50
05/01/34	$	1,855,000.00	$	-	$	61,806.25		
11/01/34	$	1,855,000.00	$	45,000.00	$	61,806.25	$	168,612.50
05/01/35	$	1,810,000.00	$	-	$	60,343.75		
11/01/35	$	1,810,000.00	$	50,000.00	$	60,343.75	$	170,687.50
05/01/36	$	1,760,000.00	$	-	$	58,718.75		
11/01/36	$	1,760,000.00	$	55,000.00	$	58,718.75	$	172,437.50
05/01/37	$	1,705,000.00	$	-	$	56,931.25		
11/01/37	$	1,705,000.00	$	55,000.00	$	56,931.25	$	168,862.50
05/01/38	$	1,650,000.00	$	-	$	55,143.75		
11/01/38	$	1,650,000.00	$	60,000.00	$	55,143.75	$	170,287.50
05/01/39	$	1,590,000.00	$	-	$	53,193.75		
11/01/39	$	1,590,000.00	$	65,000.00	$	53,193.75	$	171,387.50
05/01/40	$	1,525,000.00	$	-	$	51,081.25		
11/01/40	$	1,525,000.00	$	70,000.00	$	51,081.25	$	172,162.50
05/01/41	$	1,455,000.00	$	-	$	48,806.25		
11/01/41	$	1,300,000.00	$	75,000.00	$	48,806.25	$	172,612.50
05/01/42	$	1,215,000.00	$	-	$	46,368.75		
11/01/42	$	1,215,000.00	$	80,000.00	$	46,368.75	$	172,737.50
05/01/43	$	1,215,000.00	$	-	$	43,768.75		
11/01/43	$	1,215,000.00	$	85,000.00	$	43,768.75	$	172,537.50
05/01/44	$	1,215,000.00	$	-	$	41,006.25		
11/01/44	$	1,215,000.00	$	90,000.00	$	41,006.25	$	172,012.50
05/01/45	$	1,125,000.00	$	-	$	37,968.75		
11/01/45	$	1,125,000.00	$	95,000.00	$	37,968.75	$	170,937.50
05/01/46	$	1,030,000.00	$	-	$	34,762.50		
11/01/46	$	1,030,000.00	$	100,000.00	$	34,762.50	$	169,525.00
05/01/47	$	930,000.00	$	-	$	31,387.50		
11/01/47	$	930,000.00	$	110,000.00	$	31,387.50	$	172,775.00
05/01/48	$	820,000.00	$	-	$	27,675.00		
11/01/48	$	820,000.00	$	115,000.00	$	27,675.00	$	170,350.00
05/01/49	$	705,000.00	$	-	$	23,793.75		
11/01/49	$	705,000.00	$	125,000.00	$	23,793.75	$	172,587.50
05/01/50	$	580,000.00	$	-	$	19,575.00		
11/01/50	$	580,000.00	$	130,000.00	$	19,575.00	$	169,150.00
05/01/51	$	450,000.00	$	-	$	15,187.50		
11/01/51	$	450,000.00	$	140,000.00	$	15,187.50	$	170,375.00
05/01/52	$	310,000.00	$	-	$	10,462.50		
11/01/52	$	310,000.00	$	150,000.00	$	10,462.50	$	170,925.00
05/01/53	$	160,000.00	$	-	$	5,400.00		
11/01/53	$	160,000.00	$	160,000.00	$	5,400.00	$	170,800.00
			$	**2,145,000.00**	**$**	**2,571,575.00**	**$**	**4,716,575.00**

SECTION 2

RESOLUTION 2026-12

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS 23rd DAY OF JULY 2026.

ATTEST:

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

____
Secretary / Assistant Secretary

By: ____________________________

Its: ____________________________

Exhibit A: Adopted Budget for Fiscal Year 2027
Exhibit B: Assessment Roll

Scenic Terrace South

Community Development District

Proposed Budget

FY2027

Table of Contents

Scenic Terrace South

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 691,023	$ 690,681	$ 342	$ 691,023	$ 691,023
Contribution from Scenic Terrace North	$ 38,563	$ 40,508	$ -	$ 40,508	$ 56,787
Interest	$ -	$ 6,084	$ 2,028	$ 8,111	$ -
Total Revenues	**$ 729,586**	**$ 737,273**	**$ 2,370**	**$ 739,643**	**$ 747,810**
Expenditures					
General & Administrative					
Supervisor Fees	$ 12,000	$ 3,000	$ 4,000	$ 7,000	$ 6,000
FICA Expense	$ 918	$ 230	$ 306	$ 536	$ 459
Engineering	$ 15,000	$ 2,760	$ 5,675	$ 8,435	$ 15,000
Attorney	$ 25,000	$ 8,274	$ 4,137	$ 12,411	$ 25,000
Annual Audit	$ 3,600	$ -	$ 3,600	$ 3,600	$ 3,800
Assessment Administration	$ 5,408	$ 5,408	$ -	$ 5,408	$ 5,678
Arbitrage	$ 900	$ 900	$ -	$ 900	$ 900
Dissemination	$ 6,489	$ 4,326	$ 2,163	$ 6,489	$ 6,813
Disclosure Software	$ 3,000	$ 3,000	$ -	$ 3,000	$ 3,000
Trustee Fees	$ 8,869	$ 8,701	$ -	$ 8,701	$ 8,869
Management Fees	$ 43,775	$ 29,183	$ 14,592	$ 43,775	$ 45,964
Information Technology	$ 2,003	$ 1,335	$ 668	$ 2,003	$ 2,104
Website Maintenance	$ 1,298	$ 865	$ 432	$ 1,298	$ 1,363
Postage & Delivery	$ 2,700	$ 805	$ 402	$ 1,207	$ 2,700
Insurance	$ 7,610	$ 5,898	$ -	$ 5,898	$ 6,487
Copies	$ 1,000	$ 6	$ 100	$ 106	$ 1,000
Legal Advertising	$ 2,500	$ 2,381	$ 709	$ 3,090	$ 2,500
Contingencies	$ 2,500	$ 288	$ 144	$ 433	$ 2,500
Office Supplies	$ 250	$ 22	$ 100	$ 122	$ 250
Dues, Licenses & Subscriptions	$ 175	$ 175	$ -	$ 175	$ 175
Total General & Administrative	**$ 144,994**	**$ 77,557**	**$ 37,028**	**$ 114,584**	**$ 140,562**
Operations & Maintenance					
Field Services					
Property Insurance - Field	$ 5,207	$ 5,978	$ -	$ 5,978	$ 4,832
Field Management	$ 15,450	$ 10,300	$ 5,150	$ 15,450	$ 16,223
Landscape Maintenance	$ 144,253	$ 80,780	$ 40,390	$ 121,170	$ 130,000
Landscape Replacement	$ 17,500	$ 36,300	$ -	$ 36,300	$ 35,000
Streetlights	$ 49,500	$ 22,553	$ 11,276	$ 33,829	$ 40,000
Electric	$ 17,696	$ 1,212	$ 4,788	$ 6,000	$ 10,000
Water & Sewer	$ 46,904	$ 2,397	$ 1,199	$ 3,596	$ 10,000
Irrigation Repairs	$ 10,000	$ 3,025	$ 9,359	$ 12,384	$ 15,000
General Repairs & Maintenance	$ 12,500	$ 7,948	$ 3,974	$ 11,922	$ 12,500
Holiday Lighting	$ 10,000	$ 9,920	$ -	$ 9,920	$ 9,920
Contingency	$ 12,500	$ 9,577	$ 100	$ 9,677	$ 12,500
Subtotal Field Expenses	**$ 341,510**	**$ 189,990**	**$ 76,236**	**$ 266,226**	**$ 295,975**

Scenic Terrace South

Community Development District

Proposed Budget
General Fund

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Amenity Expenses					
Amenity - Insurance	$ 5,630	$ 6,540	$ -	$ 6,540	$ 6,328
Amenity - Electric	$ 18,203	$ 11,809	$ 5,904	$ 17,713	$ 19,650
Amenity - Water	$ 14,607	$ 8,069	$ 4,035	$ 12,104	$ 15,000
Playground Lease	$ 37,584	$ 25,053	$ 12,526	$ 37,579	$ 37,584
Internet	$ 1,500	$ -	$ 750	$ 750	$ 1,000
Pest Control	$ 1,300	$ 800	$ 400	$ 1,200	$ 1,300
Janitorial Service	$ 11,400	$ 7,430	$ 3,715	$ 11,145	$ 15,000
Security Services	$ 15,000	$ 8,930	$ 8,834	$ 17,763	$ 33,000
Pool Maintenance	$ 30,900	$ 20,175	$ 10,000	$ 30,175	$ 33,500
Amenity Repairs & Maintenance	$ 7,500	$ 1,578	$ 789	$ 2,367	$ 7,500
Amenity Management	$ 12,875	$ 8,583	$ 4,292	$ 12,875	$ 13,519
Contingency	$ 7,500	$ 8,415	$ 4,207	$ 12,622	$ 7,500
Subtotal Amenity Expenses	**$ 163,999**	**$ 107,381**	**$ 55,452**	**$ 162,833**	**$ 190,881**
Total Operations & Maintenance	**$ 505,508**	**$ 297,371**	**$ 131,688**	**$ 429,059**	**$ 486,855**
Other Financing Sources/(Uses):					
Capital Reserves	$ 79,083	$ -	$ 79,083	$ 79,083	$ 120,393
Total Other Financing Sources/(Uses)	**$ 79,083**	**$ -**	**$ 79,083**	**$ 79,083**	**$ 120,393**
Total Expenditures	**$ 729,586**	**$ 374,927**	**$ 247,799**	**$ 622,726**	**$ 747,810**
Excess Revenues/(Expenditures)	$ -	$ 362,345	$ (245,429)	$ 116,916	$ -

Product	Assessable	ERU/Unit	Total ERU's	Net Assessment	Net Per Unit (7%)	Gross Per Unit
Platted Lots	843	1.00	843.00	$691,022.94	$819.72	$881.42
Total ERU's	843		**843.00**	**$691,022.94**		

Revenues:

Assessments

The District will levy a non-ad valorem assessment on all assessable property within the District to fund all general operating and maintenance expenditures during the fiscal year.

Contribution from Scenic Terrace North

The District has an interlocal agreement with Scenic Terrace North for shared amenity facilities with certain costs being allocated based upon the proportionate number of platted units in each District.

Expenditures:

General & Administrative:

Supervisor Fees

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

FICA Expense

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

Engineering

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

Attorney

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

Annual Audit

The District is required by Florida Statutes to arrange for an independent audit of its financial records on an annual basis.

Assessment Administration

The District will contract to levy and administer the collection of non-ad valorem assessment on all assessable property within the District.

Arbitrage

The District will contract with an independent certified public accountant to annually calculate the District's Arbitrage Rebate Liability on an anticipated bond issuance.

Dissemination

The District is required by the Security and Exchange Commission to comply with Rule 15c2-12(b)(5) which relates to additional reporting requirements for unrated bond issues. This cost is based upon Series 2022 and Series 2023 bond issuance.

Disclosure Software

The District has contracted with DTS to provide software platform for filing various reports required in accordance with the Continuing Disclosure Agreements for the various bond issue(s).

Trustee Fees

The District will incur trustee related costs with the issuance of its' issued bonds.

Management Fees

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

Information Technology

Represents costs related to the District's information systems, which include but are not limited to video conferencing services, cloud storage services and servers, positive pay implementation and programming for fraud protection, accounting software, tablets for meetings, Adobe, Microsoft Office, etc.

Website Maintenance

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

Postage & Delivery

The District incurs charges for mailing of Board meeting agenda packages, overnight deliveries, correspondence, etc.

Insurance

The District's general liability and public official's liability insurance coverages.

Copies

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

Legal Advertising

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

Contingencies

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

Office Supplies

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

Dues, Licenses & Subscriptions

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

Operations & Maintenance:

Field Services

Property Insurance

The District's property insurance coverages.

Field Management

Represents the estimated costs of contracting services that provide onsite field management of contracts for the District such as landscape and lake maintenance. Services can include onsite inspections, meetings with contractors, monitoring of utility accounts, attend Board meetings and receive and respond to property owner phone calls and emails.

Landscape Maintenance

Represents the maintenance of the landscaping within the common areas of the District after the installation of landscape material has been completed.

Landscape Replacement

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

Streetlights

Represents the cost to maintain street lights within the District Boundaries that are expected to be in place throughout the fiscal year.

Electric

Represents electric charges of common areas throughout the District.

Water & Sewer

Represents costs for water and refuse services provided for common areas throughout the District.

Irrigation Repairs

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

General Repairs & Maintenance

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

Holiday Lighting

Represents costs for holiday lights of the District.

Contingency

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

Amenity Expenses

Amenity - Insurance

This line item reflects the estimated cost to insure all District-owned amenity facilities, including property and liability coverage. The amount is based on current premiums and anticipated market conditions.

Amenity - Electric

Represents electric charges for the District's amenity facilities.

Amenity – Water

Represents water charges for the District's amenity facilities.

Playground Lease

Represents the cost of the District leasing playground equipment for the fiscal year.

Internet

Internet service will be added for use at the Amenity Center.

Pest Control

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

Janitorial Services

Represents costs to provide janitorial services and supplies for the District's amenity facilities.

Security Services

Represents the cost of contracting a monthly security service for the District's amenity facilities.

Pool Maintenance

Represents the costs of regular cleaning and treatments of the District's pool.

Amenity Repairs & Maintenance

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

Amenity Management

Represents the cost of managing the monitoring access to the District's amenity facilities.

Contingency

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

Other Financing Sources/(Uses)

Capital Reserve

Represents projected transfer out to the Capital Projects fund.

Scenic Terrace South

Community Development District

Proposed Budget

Capital Reserve

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Interest	$ -	$ 3,345	$ 1,672	$ 5,017	$ -
Carry Forward Surplus	$ 150,000	$ 150,665	$ -	$ 150,665	$ 234,765
Total Revenues	**$ 150,000**	**$ 154,010**	**$ 1,672**	**$ 155,682**	**$ 234,765**
Expenditures					
Reserve Study	$ -	$ -	$ -	$ -	$ 6,500
Fence Replacement	$ -	$ -	$ -	$ -	$ 25,000
Capital Outlay	$ 1,000	$ -	$ -	$ -	$ 1,000
Total Expenditures	**$ 1,000**	**$ -**	**$ -**	**$ -**	**$ 32,500**
Other Sources/(Uses)					
Transfer In/(Out)	$ 79,083	$ -	$ 79,083	$ 79,083	$ 120,393
Total Other Sources/(Uses)	**$ 79,083**	**$ -**	**$ 79,083**	**$ 79,083**	**$ 120,393**
Excess Revenues/(Expenditures)	$ 228,083	$ 154,010	$ 80,755	$ 234,765	$ 322,658

Scenic Terrace South

Community Development District

Proposed Budget
Debt Service Fund
Series 2022

Description	Adopted Budget FY2026	Actuals Thru 5/31/26	Projected Next 4 Months	Projected Thru 9/30/26	Proposed Budget FY2027
Revenues					
Assessments - Tax Roll	$ 1,078,703	$ 1,078,263	$ 440	$ 1,078,703	$ 1,042,457
Interest Income	$ 20,000	$ 30,463	$ 8,500	$ 38,963	$ 20,000
Carry Forward Surplus *	$ 656,455	$ 658,484	$ -	$ 658,484	$ 698,419
Total Revenues	**$ 1,755,159**	**$ 1,767,210**	**$ 8,940**	**$ 1,776,150**	**$ 1,760,875**
Expenditures					
Interest- 11/01	$ 381,366	$ 381,366	$ -	$ 381,366	$ 369,272
Principal - 05/01	$ 315,000	$ 315,000	$ -	$ 315,000	$ 345,000
Interest - 05/01	$ 381,366	$ 381,366	$ -	$ 381,366	$ 369,272
Total Expenditures	**$ 1,077,731**	**$ 1,077,731**	**$ -**	**$ 1,077,731**	**$ 1,083,544**
Excess Revenues/(Expenditures)	$ 677,427	$ 689,479	$ 8,940	$ 698,419	$ 677,332

*Carry forward less amount in Reserve funds.

Series 2022	
Interest - 11/01	**$362,156**

Product	Assessable Units	Net Assessment	Net Per Unit	Gross Per Unit
Single Family	719	$1,042,457	$1,449.87	$1,559.00
Total ERU's	719	**$1,042,457**		

Scenic Terrace South

Community Development District

Series 2022 Special Assessment Bonds

Amortization Schedule

DATE		BALANCE		PRINCIPAL		INTEREST		TOTAL
11/01/26	$	16,310,000.00	$	-	$	375,459.38	$	375,459.38
05/01/27	$	16,310,000.00	$	330,000.00	$	375,459.38		
11/01/27	$	16,310,000.00	$	-	$	369,271.88	$	1,074,731.25
05/01/28	$	16,310,000.00	$	345,000.00	$	369,271.88		
11/01/28	$	15,965,000.00	$	-	$	362,156.25	$	1,076,428.13
05/01/29	$	15,965,000.00	$	355,000.00	$	362,156.25		
11/01/29	$	15,610,000.00	$	-	$	354,834.38	$	1,071,990.63
05/01/30	$	15,610,000.00	$	370,000.00	$	354,834.38		
11/01/30	$	15,240,000.00	$	-	$	347,203.13	$	1,072,037.50
05/01/31	$	15,240,000.00	$	385,000.00	$	347,203.13		
11/01/31	$	14,450,000.00	$	-	$	339,262.50	$	1,071,465.63
05/01/32	$	14,450,000.00	$	405,000.00	$	339,262.50		
11/01/32	$	14,450,000.00	$	-	$	330,909.38	$	1,075,171.88
05/01/33	$	14,450,000.00	$	420,000.00	$	330,909.38		
11/01/33	$	14,030,000.00	$	-	$	321,459.38	$	1,072,368.75
05/01/34	$	14,030,000.00	$	440,000.00	$	321,459.38		
11/01/34	$	13,590,000.00	$	-	$	311,559.38	$	1,073,018.75
05/01/35	$	13,590,000.00	$	460,000.00	$	311,559.38		
11/01/35	$	13,130,000.00	$	-	$	301,209.38	$	1,072,768.75
05/01/36	$	13,130,000.00	$	480,000.00	$	301,209.38		
11/01/36	$	12,650,000.00	$	-	$	290,409.38	$	1,071,618.75
05/01/37	$	12,650,000.00	$	505,000.00	$	290,409.38		
11/01/37	$	12,145,000.00	$	-	$	279,046.88	$	1,074,456.25
05/01/38	$	12,145,000.00	$	530,000.00	$	279,046.88		
11/01/38	$	11,615,000.00	$	-	$	267,121.88	$	1,076,168.75
05/01/39	$	11,615,000.00	$	550,000.00	$	267,121.88		
11/01/39	$	11,065,000.00	$	-	$	254,746.88	$	1,071,868.75
05/01/40	$	11,065,000.00	$	575,000.00	$	254,746.88		
11/01/40	$	10,490,000.00	$	-	$	241,809.38	$	1,071,556.25
05/01/41	$	10,490,000.00	$	605,000.00	$	241,809.38		
11/01/41	$	9,255,000.00	$	-	$	228,196.88	$	1,075,006.25
05/01/42	$	9,255,000.00	$	630,000.00	$	228,196.88		
11/01/42	$	9,255,000.00	$	-	$	214,021.88	$	1,072,218.75
05/01/43	$	9,255,000.00	$	660,000.00	$	214,021.88		
11/01/43	$	8,595,000.00	$	-	$	198,759.38	$	1,072,781.25
05/01/44	$	8,595,000.00	$	690,000.00	$	198,759.38		
11/01/44	$	7,905,000.00	$	-	$	182,803.13	$	1,071,562.50
05/01/45	$	7,905,000.00	$	725,000.00	$	182,803.13		
11/01/45	$	7,180,000.00	$	-	$	166,037.50	$	1,073,840.63
05/01/46	$	7,180,000.00	$	760,000.00	$	166,037.50		
11/01/46	$	6,420,000.00	$	-	$	148,462.50	$	1,074,500.00
05/01/47	$	6,420,000.00	$	795,000.00	$	148,462.50		
11/01/47	$	5,625,000.00	$	-	$	130,078.13	$	1,073,540.63
05/01/48	$	5,625,000.00	$	835,000.00	$	130,078.13		
11/01/48	$	4,790,000.00	$	-	$	110,768.75	$	1,075,846.88
05/01/49	$	4,790,000.00	$	870,000.00	$	110,768.75		
11/01/49	$	3,920,000.00	$	-	$	90,650.00	$	1,071,418.75
05/01/50	$	3,920,000.00	$	915,000.00	$	90,650.00		
11/01/50	$	3,005,000.00	$	-	$	69,490.63	$	1,075,140.63
05/01/51	$	3,005,000.00	$	955,000.00	$	69,490.63		
11/01/51	$	2,050,000.00	$	-	$	47,406.25	$	1,071,896.88
05/01/52	$	2,050,000.00	$	1,000,000.00	$	47,406.25		
11/01/52	$	1,050,000.00	$	-	$	24,281.25	$	1,071,687.50
05/01/53	$	1,050,000.00	$	1,050,000.00	$	24,281.25	$	-
			$	**16,640,000.00**	**$**	**12,714,831.25**	**$**	**28,280,550.00**

Scenic Terrace South
Community Development District

Proposed Budget
Debt Service Fund
Series 2023

Description		Adopted Budget FY2026		Actuals Thru 5/31/26		Projected Next 4 Months		Projected Thru 9/30/26		Proposed Budget FY2027
Revenues										
Assessments - Tax Roll	$	172,953	$	172,867	$	86	$	172,953	$	172,953
Interest Income	$	2,000	$	4,536	$	2,268	$	6,804	$	2,000
Carry Forward Surplus *	$	124,236	$	124,837	$	-	$	124,837	$	132,506
Total Revenues	**$**	**299,189**	**$**	**302,239**	**$**	**2,354**	**$**	**304,594**	**$**	**307,459**
Expenses										
Interest- 11/01	$	71,475	$	71,475	$	-	$	71,475	$	70,613
Principal - 11/01	$	30,000	$	30,000	$	-	$	30,000	$	30,000
Interest - 05/01	$	70,613	$	70,613	$	-	$	70,613	$	69,750
Total Expenditures	**$**	**172,088**	**$**	**172,088**	**$**	**-**	**$**	**172,088**	**$**	**170,363**
Excess Revenues/(Expenditures)	$	127,101	$	130,152	$	2,354	$	132,506	$	137,096

*Carry forward less amount in Reserve funds.

Series 2023	
Principal - 11/01	**$30,000**
Interest - 11/01	**$69,750**
	$99,750

Product *	**Assessable Units**	**Net Assessment**	**Net Per Unit**	**Gross Per Unit**
Single Family	99	$172,953	$1,747.00	$1,878.49
Total	99	**$ 172,953**		

Scenic Terrace South

Community Development District

Series 2023 Special Assessment Bonds

Amortization Schedule

Date	Balance		Prinicpal		Interest		Total	
11/01/26	$	2,145,000.00	$	30,000.00	$	70,612.50	$	100,612.50
05/01/27	$	2,115,000.00	$	-	$	69,750.00		
11/01/27	$	2,115,000.00	$	30,000.00	$	69,750.00	$	169,500.00
05/01/28	$	2,085,000.00	$	-	$	68,887.50		
11/01/28	$	2,085,000.00	$	35,000.00	$	68,887.50	$	172,775.00
05/01/29	$	2,050,000.00	$	-	$	67,881.25		
11/01/29	$	2,050,000.00	$	35,000.00	$	67,881.25	$	170,762.50
05/01/30	$	2,015,000.00	$	-	$	66,875.00		
11/01/30	$	2,015,000.00	$	35,000.00	$	66,875.00	$	168,750.00
05/01/31	$	1,980,000.00	$	-	$	65,868.75		
11/01/31	$	1,980,000.00	$	40,000.00	$	65,868.75	$	171,737.50
05/01/32	$	1,940,000.00	$	-	$	64,568.75		
11/01/32	$	1,940,000.00	$	40,000.00	$	64,568.75	$	169,137.50
05/01/33	$	1,900,000.00	$	-	$	63,268.75		
11/01/33	$	1,900,000.00	$	45,000.00	$	63,268.75	$	171,537.50
05/01/34	$	1,855,000.00	$	-	$	61,806.25		
11/01/34	$	1,855,000.00	$	45,000.00	$	61,806.25	$	168,612.50
05/01/35	$	1,810,000.00	$	-	$	60,343.75		
11/01/35	$	1,810,000.00	$	50,000.00	$	60,343.75	$	170,687.50
05/01/36	$	1,760,000.00	$	-	$	58,718.75		
11/01/36	$	1,760,000.00	$	55,000.00	$	58,718.75	$	172,437.50
05/01/37	$	1,705,000.00	$	-	$	56,931.25		
11/01/37	$	1,705,000.00	$	55,000.00	$	56,931.25	$	168,862.50
05/01/38	$	1,650,000.00	$	-	$	55,143.75		
11/01/38	$	1,650,000.00	$	60,000.00	$	55,143.75	$	170,287.50
05/01/39	$	1,590,000.00	$	-	$	53,193.75		
11/01/39	$	1,590,000.00	$	65,000.00	$	53,193.75	$	171,387.50
05/01/40	$	1,525,000.00	$	-	$	51,081.25		
11/01/40	$	1,525,000.00	$	70,000.00	$	51,081.25	$	172,162.50
05/01/41	$	1,455,000.00	$	-	$	48,806.25		
11/01/41	$	1,300,000.00	$	75,000.00	$	48,806.25	$	172,612.50
05/01/42	$	1,215,000.00	$	-	$	46,368.75		
11/01/42	$	1,215,000.00	$	80,000.00	$	46,368.75	$	172,737.50
05/01/43	$	1,215,000.00	$	-	$	43,768.75		
11/01/43	$	1,215,000.00	$	85,000.00	$	43,768.75	$	172,537.50
05/01/44	$	1,215,000.00	$	-	$	41,006.25		
11/01/44	$	1,215,000.00	$	90,000.00	$	41,006.25	$	172,012.50
05/01/45	$	1,125,000.00	$	-	$	37,968.75		
11/01/45	$	1,125,000.00	$	95,000.00	$	37,968.75	$	170,937.50
05/01/46	$	1,030,000.00	$	-	$	34,762.50		
11/01/46	$	1,030,000.00	$	100,000.00	$	34,762.50	$	169,525.00
05/01/47	$	930,000.00	$	-	$	31,387.50		
11/01/47	$	930,000.00	$	110,000.00	$	31,387.50	$	172,775.00
05/01/48	$	820,000.00	$	-	$	27,675.00		
11/01/48	$	820,000.00	$	115,000.00	$	27,675.00	$	170,350.00
05/01/49	$	705,000.00	$	-	$	23,793.75		
11/01/49	$	705,000.00	$	125,000.00	$	23,793.75	$	172,587.50
05/01/50	$	580,000.00	$	-	$	19,575.00		
11/01/50	$	580,000.00	$	130,000.00	$	19,575.00	$	169,150.00
05/01/51	$	450,000.00	$	-	$	15,187.50		
11/01/51	$	450,000.00	$	140,000.00	$	15,187.50	$	170,375.00
05/01/52	$	310,000.00	$	-	$	10,462.50		
11/01/52	$	310,000.00	$	150,000.00	$	10,462.50	$	170,925.00
05/01/53	$	160,000.00	$	-	$	5,400.00		
11/01/53	$	160,000.00	$	160,000.00	$	5,400.00	$	170,800.00
			$	**2,145,000.00**	**$**	**2,571,575.00**	**$**	**4,716,575.00**

Scenic Terrace South CDD

FY 27 Assessment Roll

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002012010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002012020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002012030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002012040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002013120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002014230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015050	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002015060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002015100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002016060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002017060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002018120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002019100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020090	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002020100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002020180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021240	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021250	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021260	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021270	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021280	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021290	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021300	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021310	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021320	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021330	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021340	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021350	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021360	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021370	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021380	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021390	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002021400	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021410	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021420	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021430	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021440	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002021450	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022240	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022250	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022260	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022270	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022280	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022290	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022300	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022310	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022320	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022330	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022340	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022350	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022360	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022370	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022380	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022390	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022400	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022410	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022420	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
27280982200202243O	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022440	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002022450	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023240	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023250	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023260	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023270	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002023280	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024170	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002024180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024240	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002024250	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002026220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002027100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028080	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002028090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002028200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002029230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002030110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031020	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002031030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002031120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002032140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002033080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002034160	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002035010	1	$881.42	$0.00	$0.00	$881.42
272809822002035030	1	$881.42	$0.00	$0.00	$881.42
272809822002035040	1	$881.42	$0.00	$0.00	$881.42
272809822002035020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002035050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002035060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002035070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002035080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002036010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002036020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002036030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002036040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002037090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038040	1	$881.42	$0.00	$0.00	$881.42
272809822002038010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002038220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039050	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822002039060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822002039110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003040080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041230	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041240	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041250	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041260	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041270	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041280	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041290	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041300	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041310	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003041320	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042040	1	$881.42	$0.00	$0.00	$881.42
272809822003042010	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822003042020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042130	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042140	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042160	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042170	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003042200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043040	1	$881.42	$0.00	$0.00	$881.42
272809822003043050	1	$881.42	$0.00	$0.00	$881.42
272809822003043070	1	$881.42	$0.00	$0.00	$881.42
272809822003043080	1	$881.42	$0.00	$0.00	$881.42
272809822003043100	1	$881.42	$0.00	$0.00	$881.42
272809822003043130	1	$881.42	$0.00	$0.00	$881.42
272809822003043140	1	$881.42	$0.00	$0.00	$881.42
272809822003043150	1	$881.42	$0.00	$0.00	$881.42
272809822003043160	1	$881.42	$0.00	$0.00	$881.42
272809822003043170	1	$881.42	$0.00	$0.00	$881.42
272809822003043010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043120	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043190	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043200	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043210	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003043220	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044050	1	$881.42	$0.00	$0.00	$881.42
272809822003044060	1	$881.42	$0.00	$0.00	$881.42
272809822003044010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003044080	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822003044090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045120	1	$881.42	$0.00	$0.00	$881.42
272809822003045130	1	$881.42	$0.00	$0.00	$881.42
272809822003045140	1	$881.42	$0.00	$0.00	$881.42
272809822003045160	1	$881.42	$0.00	$0.00	$881.42
272809822003045170	1	$881.42	$0.00	$0.00	$881.42
272809822003045190	1	$881.42	$0.00	$0.00	$881.42
272809822003045200	1	$881.42	$0.00	$0.00	$881.42
272809822003045210	1	$881.42	$0.00	$0.00	$881.42
272809822003045010	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045020	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045030	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045040	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045050	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045060	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045070	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045080	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045090	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045100	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045110	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045150	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822003045180	1	$881.42	$1,559.14	$0.00	$2,440.56
272809822004017070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004017080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004017090	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004017100	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004017110	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004017120	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019110	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019120	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019130	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019140	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019150	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019160	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019170	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019180	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019190	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019200	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019210	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019220	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019230	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019240	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019250	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019260	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019270	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019280	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004019290	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046010	1	$881.42	$0.00	$1,878.49	$2,759.91

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822004046020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046030	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004046080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047010	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047030	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047090	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047100	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047110	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004047120	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048010	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048030	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048090	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048100	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048110	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048120	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048130	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048140	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048150	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048160	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048170	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048180	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048190	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048200	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048210	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048220	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048230	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048240	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048250	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004048260	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049010	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049030	1	$881.42	$0.00	$1,878.49	$2,759.91

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272809822004049040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004049090	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050010	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050030	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050070	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050080	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050090	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050100	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050110	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004050120	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051010	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051020	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051030	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051040	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051050	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051060	1	$881.42	$0.00	$1,878.49	$2,759.91
272809822004051070	1	$881.42	$0.00	$1,878.49	$2,759.91
272810822212001010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212001020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212001030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212001040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212002090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003100	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
27281082221200311 0	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003120	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003180	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003190	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003200	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003210	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003220	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003230	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003240	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003250	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003260	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212003270	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212004010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212004020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212004030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005120	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005180	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005190	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005200	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005210	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005220	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005230	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005240	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005250	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005260	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005270	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005280	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272810822212005290	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005300	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005310	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005320	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005330	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005340	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005350	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212005360	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212006100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007120	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212007180	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008120	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272810822212008130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212008170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009120	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009180	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009190	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009200	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009210	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009220	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009230	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009240	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009250	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009260	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009270	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009280	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009290	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009300	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009310	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009320	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009330	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009340	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009350	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009360	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009370	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009380	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009390	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009400	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009410	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009420	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212009430	1	$881.42	$1,559.14	$0.00	$2,440.56

PARCEL ID	UNITS	FY 27 O&M	SERIES 2022 DEBT	SERIES 2023 DEBT	TOTAL
272810822212009440	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010120	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010130	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010140	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010150	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010160	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010170	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212010180	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011010	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011020	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011030	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011040	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011050	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011060	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011070	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011080	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011090	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011100	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011110	1	$881.42	$1,559.14	$0.00	$2,440.56
272810822212011120	1	$881.42	$1,559.14	$0.00	$2,440.56
Total Gross Assessments	843	$743,037.06	$1,121,021.66	$185,970.51	$2,050,029.23

Total Net Assessments		$691,024.47	$1,042,550.14	$172,952.57	$1,906,527.18

SECTION V

RESOLUTION 2026-13

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

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS 23RD DAY OF JULY 2026.

ATTEST:	**SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Secretary/Assistant Secretary	Chairperson, Board of Supervisors

Exhibit A: Fiscal Year 2027 Annual Meeting Schedule

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

The Board of Supervisors ("**Board**") of the Scenic Terrace South Community Development District ("**District**") will hold their regular meetings for Fiscal Year 2027 at Prime Community Management, 375 Avenue A Southeast, Winter Haven, Florida 33880, at 10:00 a.m. on the following dates, unless otherwise indicated as follows:

October 22, 2026
Wednesday, December 2, 2026
February 25, 2027
April 22, 2027
June 24, 2027
August 26, 2027

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

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

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

District Manager

SECTION VI

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

FINANCIAL STATEMENTS

September 30, 2025

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
September 30, 2025

CONTENTS

INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors
Scenic Terrace South Community Development District
Town of Lake Hamilton, Florida

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 17, 2026, on our consideration of the Scenic Terrace South Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Report on Other Legal and Regulatory Requirements

We have also issued our report dated June 17, 2026 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 17, 2026

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

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of $16,465,842.

- The change in the District's total net position in comparison with the prior fiscal year was $681,853, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.

- At September 30, 2025, the District's governmental funds reported combined ending fund balances of $2,112,590. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT WIDE FINANCIAL ANALYSIS

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

Key components of net position were as follows:

Statement of Net Position

	2025	2024
Current assets	$ 2,181,058	$ 2,008,619
Capital assets	33,953,353	33,776,562
Total assets	36,134,411	35,785,181
Current liabilities	815,515	772,780
Long-term liabilities	18,853,054	19,228,412
Total liabilities	19,668,569	20,001,192
Net position		
Net invested in capital assets	14,729,799	14,275,963
Restricted for debt service	1,031,462	846,121
Restricted for capital projects	161,918	101,722
Unrestricted	542,663	560,183
Total net position	$16,465,842	$ 15,783,989

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

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

Change in Net Position

	2025	2024
Program revenues	$ 2,166,644	$ 8,001,986
General revenues	143,342	137,369
Total revenues	2,309,986	8,139,355
Expenses		
General government	105,199	104,326
Maintenance and operations	441,453	83,706
Culture and recreation	153,467	29,064
Interest on long-term debt	928,014	968,286
Cost of issuance	-	217,775
Total expenses	1,628,133	1,403,157
Change in net position	681,853	6,736,198
Net position - beginning of period	15,783,989	9,047,791
Net position - end of year	$ 16,465,842	$15,783,989

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was $1,628,133, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by developer contributions and assessments.

GENERAL BUDGETING HIGHLIGHTS

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

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $33,953,353 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2025 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had $19,223,554 in notes payable and Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION

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

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

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

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2025

		GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and cash equivalents	$	246,084
Investments		496,181
Assessments receivable		5,260
Due from developer		11,253
Due from other		15
Prepaid items		17,645
Restricted assets:		
Investments		1,404,620
Capital assets:		
Non-depreciable		33,863,555
Depreciable		89,798
TOTAL ASSETS	$	36,134,411
LIABILITIES		
Accounts payable	$	68,468
Accrued interest payable		376,547
Bonds and notes payable, due within one year		370,500
Bonds and notes payable, due in more than one year		18,853,054
TOTAL LIABILITIES		19,668,569
NET POSITION		
Net investment in capital assets		14,729,799
Restricted for:		
Debt service		1,031,462
Capital projects		161,918
Unrestricted		542,663
TOTAL NET POSITION	$	16,465,842

The accompanying notes are an integral part of this financial statement

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF ACTIVITIES

Year Ended September 30, 2025

					Net (Expense) Revenues and Changes in Net Position
		Program Revenues			
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
General government	$ 105,199	$ 105,199	$ -	$ -	$ -
Maintenance and operations	441,453	440,136	-	145,771	144,454
Culture and recreation	153,467	153,467	-	-	-
Interest on long-term debt	928,014	1,265,683	56,388	-	394,057
Total governmental activities	$ 1,628,133	$ 1,964,485	$ 56,388	$ 145,771	538,511
	General revenues:				
	Unrestriced investment earnings				11,180
	Miscellaneous income				73,837
	Interlocal revenue				58,325
	Total general revenues				143,342
	Change in net position				681,853
	Net position - October 1, 2024				15,783,989
	Net position - September 30, 2025				$ 16,465,842

The accompanying notes are an integral part of this financial statement

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

BALANCE SHEET – GOVERNMENTAL FUNDS

September 30, 2025

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	$ 95,434	$ -	$ 150,650	$ 246,084
Investments	496,181	1,404,620	-	1,900,801
Assessments receivable	1,871	3,389	-	5,260
Prepaid items	17,645	-	-	17,645
Due from developer	-	-	11,253	11,253
Due from other	-	-	15	15
TOTAL ASSETS	$ 611,131	$ 1,408,009	$ 161,918	$ 2,181,058
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable	$ 68,468	$ -	$ -	$ 68,468
TOTAL LIABILITIES	68,468	-	-	68,468
FUND BALANCES				
Nonspendable:				
Prepaid items	17,645	-	-	17,645
Restricted for:				
Debt service	-	1,408,009	-	1,408,009
Capital projects	-	-	161,918	161,918
Unassigned	525,018	-	-	525,018
TOTAL FUND BALANCES	542,663	1,408,009	161,918	2,112,590
TOTAL LIABILITIES AND FUND BALANCES	$ 611,131	$ 1,408,009	$ 161,918	$ 2,181,058

The accompanying notes are an integral part of this financial statement

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
September 30, 2025

Total Governmental Fund Balances in the Balance Sheet	$ 2,112,590
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	33,998,141
Less accumulated depreciation	(44,788)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(376,547)
Original issue discount	4,119
Governmental bonds payable	(19,227,673)
Net Position of Governmental Activities	$ 16,465,842

The accompanying notes are an integral part of this financial statement

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – GOVERNMENTAL FUNDS
Year Ended September 30, 2025

	MAJOR FUNDS			TOTAL GOVERNMENTAL FUNDS
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	
REVENUES				
Developer contributions	$ -	$ -	$ 143,668	$ 143,668
Assessments	698,802	1,265,683	-	1,964,485
Investment earnings	11,180	56,388	2,103	69,671
Miscellaneous revenue	73,837	-	-	73,837
Interlocal revenue	58,325	-	-	58,325
TOTAL REVENUES	842,144	1,322,071	145,771	2,309,986
EXPENDITURES				
General government	104,082	-	1,117	105,199
Maintenance and operations	441,453	-	-	441,453
Culture and recreation	126,550	-	-	126,550
Capital outlay	-	-	203,708	203,708
Debt				
Principal	22,187	330,000	-	352,187
Interest expense	15,392	917,809	-	933,201
TOTAL EXPENDITURES	709,664	1,247,809	204,825	2,162,298
EXCESS REVENUES OVER (UNDER) EXPENDITURES	132,480	74,262	(59,054)	147,688
OTHER SOURCES (USES)				
Transfers in (out)	(150,000)	-	150,000	-
TOTAL OTHER SOURCES (USES)	(150,000)	-	150,000	-
EXCESS REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,520)	74,262	90,946	147,688
FUND BALANCE				
Beginning of year	560,183	1,333,747	70,972	1,964,902
End of year	$ 542,663	$ 1,408,009	$ 161,918	$ 2,112,590

The accompanying notes are an integral part of this financial statement

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

Net Change in Fund Balances - Total Governmental Funds	$ 147,688
Amount reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the costs of those assets are depreciated over their estimated useful lives:	
Capital outlay	203,708
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the Statement of Net Position and are eliminated in the Statement of Activities:	
Payments on long-term debt	352,187
Certain items reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported expenditures in the governmental funds:	
Curent year provision for depreciation	(26,917)
Provision for amortization of bond discount	(142)
Change in accrued interest payable	5,329
Change in Net Position of Governmental Activities	$ 681,853

The accompanying notes are an integral part of this financial statement

NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY

Scenic Terrace South Community Development District ("District") was created on October 5, 2021 by the Town Council of Town of Lake Hamilton, Florida Ordinance No. O-21-19 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The boundaries of the District were amended on May 2, 2023 by the Town Council of Town of Lake Hamilton, Florida Ordinance No. O-23-05 pursuant to the Act. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

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

The Board has the responsibility for:

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements (continued)

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

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

Assessments

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The District reports the following major governmental funds:

General Fund

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

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

Debt Service Fund

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

Capital Projects Fund

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

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deposits and Investments (continued)

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

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

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

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

Prepaid Items

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

Capital Assets

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Capital Assets (continued)

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

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

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

Assets	Years
Equipment	5

Unearned Revenue

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

Long-Term Obligations

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Assets, Liabilities and Net Position or Equity (continued)

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Disclosures

Use of Estimates

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

NOTE C - BUDGETARY INFORMATION

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS

Deposits

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

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits (continued)

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

Investment	Fair Value	Credit Risk	Maturities
Money Market Mutual Funds - First American Treasury Obligation CL Y	$ 1,404,620	S&P AAAm	Weighted average of the fund portfolio: 48 days
Investment in Local Government Surplus Funds Trust Fund (Florida PRIME)	496,181	S&P AAAm	Weighted average maturity 47 days
Total Investments	$ 1,900,801		

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

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

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

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

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

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

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

NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (continued)

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

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

The District participated in the following external investment pools:

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

NOTE E – INTERFUND TRANSFERS

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

Fund	Transfer In	Transfer Out
General	$ -	$ 150,000
Capital projects	150,000	-
Total	$ 150,000	$ 150,000

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

NOTE F - CAPITAL ASSETS

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

	Balance 10/01/2024	Increases	Decreases	Balance 09/30/2025
Governmental activities:				
Capital assets, not being depreciated:				
Construction in process	$ 33,659,847	$ 203,708	$ -	$ 33,863,555
Total capital assets, not being depreciated	33,659,847	203,708	-	33,863,555
Capital assets, being depreciated				
Equipment - financed purchase	134,586	-	-	134,586
Total capital assets, being depreciated	134,586	-	-	134,586
Less accumulated depreciation for:				
Equipment - financed purchase	17,871	26,917	-	44,788
Total accumulated depreciation	17,871	26,917	-	44,788
Total capital assets, being depreciated - net	116,715	(26,917)	-	89,798
Governmental activities capital assets - net	$33,776,562	$ 176,791	$ -	$33,953,353

Depreciation expense was charged to culture and recreation.

The District Capital Improvement Project ("CIP") is being built in phases. A portion of the project costs will be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

Developer contributions to the capital projects fund for the current fiscal year were $143,667 which includes a receivable of $11,253.

NOTE G – LONG-TERM LIABILITIES

$22,350,000 Special Assessment Bonds, Series 2022 (Series 2022 Project) - On April 6, 2022, the District issued $22,350,000 in Special Assessment Bonds, Series 2022 (Series 2022 Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable May 2053. The Bonds bear interest ranging from 3.750% to 4.625% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2024.

$2,195,000 Special Assessment Bonds, Series 2023 (Series 2023 Project) - On October 20, 2023, the District issued $2,195,000 in Special Assessment Bonds, Series 2023 (Series 2023 Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2053. The Bonds bear interest ranging from 5.75% to 6.75% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2024.

The Series 2022 and 2023 Bonds are subject to redemption at the option of the District prior to maturity. The Series 2022 and 2023 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

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

Financed Purchase Agreement

In February 2024, the District entered into a capital lease agreement for the acquisition of pool furniture and playground equipment. The total acquisition cost of the equipment was $134,586 which was recognized as a capital lease obligation. The term of the lease is from February 1, 2024 through January 1, 2029 and is payable in monthly installments of $3,132.

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

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

	Balance 10/01/2024	Additions	Deletions	Balance 09/30/2025	Due Within One Year
Special Assessments Bonds, Series 2022	$ 17,265,000	$ -	$ 310,000	$16,955,000	$ 315,000
Special Assessments Bonds, Series 2023	2,195,000	-	20,000	2,175,000	30,000
Note payable - financed purchase	119,860	-	22,187	97,673	25,500
	19,579,860	-	352,187	19,227,673	370,500
Unamortized bond discount	(4,261)	-	(142)	(4,119)	-
	$ 19,575,599	$ -	$ 352,045	$19,223,554	$ 370,500

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

September 30,	Principal	Interest	Total
2026	$ 345,000	$ 904,819	$ 1,249,819
2027	360,000	891,281	1,251,281
2028	375,000	877,181	1,252,181
2029	390,000	861,081	1,251,081
2030	405,000	844,425	1,249,425
2031-2035	2,315,000	3,939,031	6,254,031
2036-2040	2,925,000	3,344,469	6,269,469
2041-2045	3,710,000	2,580,131	6,290,131
2046-2040	4,720,000	1,584,775	6,304,775
2051-2054	3,585,000	364,031	3,949,031
	$ 19,130,000	$ 16,191,224	$ 35,321,224

NOTE G – LONG-TERM LIABILITIES (CONTINUED)

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

September 30,	Principal	Interest	Total
2026	$ 25,500	$ 12,079	$ 37,579
2027	29,308	8,271	37,579
2028	33,685	3,894	37,579
2029	9,180	215	9,395
2030	-	-	-
	$ 97,673	$ 24,459	$ 122,132

NOTE H – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. See Note E for other Developer transactions.

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

NOTE I - MANAGEMENT COMPANY

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

NOTE J - RISK MANAGEMENT

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

NOTE K – CONCENTRATION

The Districts activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District operations.

SCENIC TERRACE SOUTH COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL – GENERAL FUND
Year Ended September 30, 2025

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES				
Assessments	$ 691,023	$ 696,844	$ 698,802	$ 1,958
Investment earnings	-	10,960	11,180	220
Miscellaneous revenue	-	73,837	73,837	-
Interlocal revenue	58,325	58,325	58,325	-
TOTAL REVENUES	749,348	839,966	842,144	2,178
EXPENDITURES				
Current				
General government	136,726	134,466	104,082	30,384
Maintenance and operations	255,302	476,591	441,453	35,138
Culture and recreation	207,320	185,429	126,550	58,879
Debt				
Principal	-	-	22,187	(22,187)
Interest	-	-	15,392	(15,392)
TOTAL EXPENDITURES	599,348	796,486	709,664	86,822
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	150,000	43,480	132,480	89,000
OTHER FINANCING SOURCES (USES)				
Transfer in (out) - capital reserves	(150,000)	(150,000)	(150,000)	-
Carryforward balance	-	106,520	-	(106,520)
TOTAL OTHER FINANCING SOURCES (USES)	(150,000)	(43,480)	(150,000)	(106,520)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES	$ -	$ -	(17,520)	$ 89,000
FUND BALANCES				
Beginning of year			560,183	
End of year			$ 542,663	

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

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

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year. The general fund reported a deficit for fiscal year ended September 30, 2025 which was funded with prior year surpluses.

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

To the Board of Supervisors
Scenic Terrace South Community Development District
Town of Lake Hamilton, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Scenic Terrace South Community Development District, as of September 30, 2025 and for the year ended September 30, 2025, which collectively comprise Scenic Terrace South Community Development District's basic financial statements and have issued our report thereon dated June 17, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 17, 2026

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

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

To the Board of Supervisors
Scenic Terrace South Community Development District
Town of Lake Hamilton, Florida

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

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

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

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

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee Hartley & Barnes, P.A.
Fort Pierce, Florida
June 17, 2026

Management Letter

To the Board of Supervisors
Scenic Terrace South Community Development District
Town of Lake Hamilton, Florida

Report on the Financial Statements

We have audited the financial statements of the Scenic Terrace South Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 17, 2026.

Auditors' Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 17, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

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

Official Title and Legal Authority

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

Financial Condition and Management

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

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

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

Property Assessed Clean Energy (PACE) Programs

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

Specific Information

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

a. The total number of district employees compensated in the last pay period of the District's fiscal year as 3.
b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 8.
c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as $2,200.
d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as $706,789.
e. . Each construction project with a total cost of at least $65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as $597,794.
f. The District amended its final adopted budget under Section 189.016(6), Florida Statutes, as included on page 28.

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

a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$881 to \$1,878 per residential unit.
b. The total amount of special assessments collected by or on behalf of the District as \$1,964,485.
c. The total amount of outstanding bonds issued by the District as \$19,130,000.

Additional Matters

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

Purpose of this Letter

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

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
June 17, 2026

DMHB DIBARTOLOMEO, MCBEE, HARTLEY & BARNES, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

Communication with Those Charged with Governance

Scenic Terrace South Community Development District

We have audited the financial statements of Scenic Terrace South Community Development District, for the year ended September 30, 2025, and have issued our report thereon dated June 17, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, and *Government Auditing Standards* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our meeting about planning matters. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Scenic Terrace South Community Development District are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Scenic Terrace South Community Development District's financial statements were:

> Management's estimate of depreciation is based on accounting practices of the District.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

> The disclosure of debt.

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591 S.E. Port St. Lucie Blvd., • Port St. Lucie, Florida 34984 • 772-878-1952 • Fax: 772-878-1709

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all material misstatements, if applicable. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 17, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of those charged with financial oversight and management of Scenic Terrace South Community Development District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley and Barnes, P.A.
Fort Pierce, Florida
June 17, 2026

SECTION VII

SECTION A

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

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections
Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation
Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports
Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit
Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:___________________________ Date:_______________
Print Name:________________________________
Scenic Terrace South Community Development District

District Manager:___________________________ Date:_______________
Print Name:________________________________
Scenic Terrace South Community Development District

SECTION B

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

October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least two regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.
Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of two board meetings were held during the Fiscal Year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes, on at least two mediums (i.e., newspaper, CDD website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

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

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

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within district management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections
Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation
Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.
Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.
Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports
Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.
Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.
Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit
Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.
Achieved: Yes ☐ No ☐

Chair/Vice Chair:____________________________ Date:________________
Print Name:________________________________
Scenic Terrace South Community Development District

District Manager:____________________________ Date:________________
Print Name:________________________________
Scenic Terrace South Community Development District

SECTION VIII

SECTION C

July 23, 2026

Scenic Terrace South CDD

Field Management Report

Completed Items

- Minor fence repairs have been completed due to high winds in Phase 1.
- Previously installed fill-ins at the main monument were declining. Landscaping vendor replaced them under the plants warranty.
- All ponds were reviewed in preparation for the summer storms.

Contracted Services

- GMS staff performed thorough reviews of contracted services with vendors performing at satisfactory levels.
- The amenity has been experiencing higher use than last year. Proposals were requested for an additional day of service from both the pool and janitorial vendor for board consideration.

Site Items

- Previously approved column sign mock was approved with vendor with scheduling pending.
- Proposal for fence replacement on Phase 1 bordering Scenic Highway was requested with (2) options: ranch style fencing and commercial grade panel fencing. Proposals to be presented at the next meeting.
- (2) heavy areas of washout by MES were identified during reviews on Dusty Miller Rd. Areas were reviewed to troubleshoot the cause. Proposal has been requested to back filled both areas and create a pad to slowly disperse the water. Proposal to be presented for board consideration.

Scenic Terrace South - CDD

Field Management Report – Photo Supplement

(2) Washouts on Dusty Miller Rd. Dry Pond





Photo Description:

- (2) areas of washout were discovered on Dusty Miller Rd.
- Stormwater drain was checked during review.

District Pond Reviews

Photo Description:

- All ponds were reviewed for any possible washout or maintenance needed.

SECTION 1

Item will be provided under separate cover.

SECTION 2

Item will be provided under separate cover.

SECTION 3

Item will be provided under separate cover.

SECTION D

SECTION 1

Scenic Terrace South
Community Development District

Summary of Checks

June 14, 2026 to July 9, 2026

Bank	Date	Check No.'s		Amount
General Fund				
	6/19/26	556-559	$	10,941.95
	6/26/26	560-562	$	2,744.25
	7/9/26	563-567	$	87,718.89
		Total	**$**	**101,405.09**

*** CHECK DATES 06/14/2026 - 07/09/2026 *** 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	CHECK #
6/19/26	00034	6/18/26	90119498	202606	310-51300-32200		*	3,600.00		
			AUDIT SERVICES FY25							
						DIBARTOLOMEO MCBEE			3,600.00	000556
6/19/26	00003	6/01/26	189	202606	320-53800-34000		*	1,287.50		
			FIELD MANAGEMENT-JUN26							
		6/01/26	190	202606	310-51300-34000		*	3,647.92		
			MANAGMENT FEES-JUN26							
		6/01/26	190	202606	310-51300-35200		*	108.17		
			WEBSITE MANAGEMENT-JUN26							
		6/01/26	190	202606	310-51300-35100		*	166.92		
			INFORMATION TECH-JUN26							
		6/01/26	190	202606	310-51300-31300		*	540.75		
			DISSEMINATION SVCS-JUN26							
		6/01/26	190	202606	330-57200-48300		*	1,072.92		
			AMENITY ACCESS MGMT-JUN26							
		6/01/26	190	202606	310-51300-51000		*	1.53		
			OFFICE SUPPLIES							
		6/01/26	190	202606	310-51300-42000		*	37.74		
			POSTAGE							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			6,863.45	000557
6/19/26	00002	6/16/26	15226	202605	310-51300-31500		*	378.50		
			ATTORNEY SVCS-MAY26							
						KILINSKI VAN WYK PLLC			378.50	000558
6/19/26	00048	6/02/26	71186798	202606	330-57200-48100		*	100.00		
			PEST CONTROL-JUN26							
						MASSEY SERVICES INC.			100.00	000559
6/26/26	00050	6/12/26	117172	202605	330-57200-34500		*	215.00		
			TECH REPROGRAMMED CAMERA							
		6/15/26	1171	202606	330-57200-34500		*	100.00		
			VIDEO VERIFICATION							
						CURRENT DEMANDS ELECTRICAL &			315.00	000560
6/26/26	00003	5/29/26	191	202605	330-57200-48000		*	440.00		
			TRASH REMOVAL							
		5/29/26	192	202605	320-53800-48000		*	330.00		
			FENCE MAINTENANCE							
		5/29/26	193	202605	320-53800-48000		*	1,567.37		
			FENCE REPAIRS							
						GOVERNMENTAL MANAGEMENT SERVICES-CF			2,337.37	000561
6/26/26	00040	6/23/26	24792	202606	320-53800-47300		*	91.88		
			RPLCD SPRAYS/NOZZLES							
						PRINCE & SONS, INC.			91.88	000562

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO... YRMO	DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/09/26	00058	7/06/26	07062026	202607	300-58100-10000		*	79,083.00		
			CAPITAL RESERVE TRF FY26							
						SCENIC TERRACE SOUTH CDD CO			79,083.00	000563
7/09/26	00050	6/30/26	28806	202606	330-57200-34500		*	1,600.69		
			SIFER ISO CARD QTY 250							
						CURRENT DEMANDS ELECTRICAL &			1,600.69	000564
7/09/26	00056	6/29/26	102783	202606	330-57200-34500		*	463.20		
			SECURITY SER-6/22-6/28							
						NATION SECURITY SERVICES LLC			463.20	000565
7/09/26	00040	6/22/26	24748	202606	320-53800-47300		*	4,072.00		
			INSTALL VFW							
						PRINCE & SONS, INC.			4,072.00	000566
7/09/26	00045	7/01/26	AV32410	202607	330-57200-48500		*	2,500.00		
			POOL MAINTENANCE-JUL26							
						MCDONNELL CORPORATION DBA			2,500.00	000567
						TOTAL FOR BANK A		101,405.09		

SECTION 2

Scenic Terrace South

Community Development District

Unaudited Financial Reporting

May 31, 2026

Table of Contents

Scenic Terrace South

Community Development District

Combined Balance Sheet

May 31, 2026

	General Fund		*Capital Reserve Fund*		*Debt Service Fund*		*Totals Governmental Funds*	
Assets:								
Operating Account	$	694,389	$	154,010	$	-	$	848,399
State Board of Administration	$	304,281	$	-	$	-	$	304,281
Due from General Fund	$	-	$	-	$	69,679	$	69,679
Prepaid Expenses	$	-	$	-	$	-	$	-
Investments:								
Series 2022								
Reserve	$	-	$	-	$	538,214	$	538,214
Revenue	$	-	$	-	$	701,263	$	701,263
Prepayment	$	-	$	-	$	665	$	665
Series 2023								
Reserve	$	-	$	-	$	86,475	$	86,475
Revenue	$	-	$	-	$	120,525	$	120,525
Total Assets	**$**	**998,670**	**$**	**154,010**	**$**	**1,516,820**	**$**	**2,669,500**
Liabilities:								
Accounts Payable	$	15,206	$	-	$	-	$	15,206
Due to Debt Service	$	69,679	$	-	$	-	$	69,679
Deferred Revenue	$	-	$	-	$	72,500	$	72,500
Total Liabilites	**$**	**84,885**	**$**	**-**	**$**	**72,500**	**$**	**157,385**
Fund Balance:								
Restricted for:								
Debt Service	$	-	$	-	$	1,444,320	$	1,444,320
Assigned for:								
Capital Reserves	$	-	$	154,010	$	-	$	154,010
Unassigned	$	913,785	$	-	$	-	$	913,785
Total Fund Balances	**$**	**913,785**	**$**	**154,010**	**$**	**1,444,320**	**$**	**2,512,115**
Total Liabilities & Fund Balance	$	998,670	$	154,010	$	1,516,820	$	2,669,500

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 691,023	$ 691,023	$ 690,681	$ (342)
Contribution from Scenic Terrace North	$ 38,563	$ 38,563	$ 40,508	$ 1,945
Interest	$ -	$ -	$ 14,860	$ 14,860
Total Revenues	**$ 729,586**	**$ 729,586**	**$ 746,049**	**$ 16,463**
Expenditures:				
General & Administrative:				
Supervisor Fees	$ 12,000	$ 8,000	$ 3,000	$ 5,000
FICA Expense	$ 918	$ 612	$ 230	$ 383
Engineering	$ 15,000	$ 10,000	$ 2,760	$ 7,240
Attorney	$ 25,000	$ 16,667	$ 8,274	$ 8,393
Annual Audit	$ 3,600	$ -	$ -	$ -
Assessment Administration	$ 5,408	$ 5,408	$ 5,408	$ -
Arbitrage	$ 900	$ 900	$ 900	$ -
Dissemination	$ 6,489	$ 4,326	$ 4,326	$ -
Disclosure Software	$ 3,000	$ 3,000	$ 3,000	$ -
Trustee Fees	$ 8,869	$ 8,701	$ 8,701	$ -
Management Fees	$ 43,775	$ 29,183	$ 29,183	$ (0)
Information Technology	$ 2,003	$ 1,336	$ 1,335	$ 0
Website Maintenance	$ 1,298	$ 865	$ 865	$ (0)
Postage & Delivery	$ 2,700	$ 1,800	$ 805	$ 995
Insurance	$ 7,610	$ 7,610	$ 5,898	$ 1,712
Copies	$ 1,000	$ 667	$ 6	$ 661
Legal Advertising	$ 2,500	$ 1,667	$ 2,381	$ (714)
Contingency	$ 2,500	$ 1,667	$ 288	$ 1,378
Office Supplies	$ 250	$ 167	$ 22	$ 145
Dues, Licenses & Subscriptions	$ 175	$ 175	$ 175	$ -
Total General & Administrative	**$ 144,994**	**$ 102,749**	**$ 77,557**	**$ 25,193**

Scenic Terrace South

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Operations & Maintenance				
Field Expenditures				
Property Insurance	$ 5,207	$ 5,207	$ 5,978	$ (771)
Field Management	$ 15,450	$ 10,300	$ 10,300	$ -
Landscape Maintenance	$ 144,253	$ 96,169	$ 80,780	$ 15,389
Landscape Replacement	$ 17,500	$ 17,500	$ 36,300	$ (18,800)
Streetlights	$ 49,500	$ 33,000	$ 22,553	$ 10,447
Electric	$ 17,696	$ 11,797	$ 1,212	$ 10,585
Water & Sewer	$ 46,904	$ 31,269	$ 2,397	$ 28,872
Irrigation Repairs	$ 10,000	$ 6,667	$ 3,025	$ 3,642
General Repairs & Maintenance	$ 12,500	$ 8,333	$ 7,948	$ 385
Holiday Lighting	$ 10,000	$ 10,000	$ 9,920	$ 80
Contingency	$ 12,500	$ 8,333	$ 9,577	$ (1,243)
Subtotal Field Expenditures	**$ 341,510**	**$ 238,575**	**$ 189,990**	**$ 48,586**
Amenity Expenditures				
Amenity Insurance	$ 5,630	$ 5,630	$ 6,540	$ (910)
Amenity - Electric	$ 18,203	$ 12,135	$ 11,809	$ 327
Amenity - Water	$ 14,607	$ 9,738	$ 8,069	$ 1,669
Playground Lease	$ 37,584	$ 25,056	$ 25,053	$ 3
Internet	$ 1,500	$ 1,000	$ -	$ 1,000
Pest Control	$ 1,300	$ 867	$ 800	$ 67
Janitorial Service	$ 11,400	$ 7,600	$ 7,430	$ 170
Security Services	$ 15,000	$ 10,000	$ 8,930	$ 1,070
Pool Maintenance	$ 30,900	$ 20,600	$ 20,175	$ 425
Amenity Repairs & Maintenance	$ 7,500	$ 5,000	$ 1,578	$ 3,422
Amenity Management	$ 12,875	$ 8,583	$ 8,583	$ (0)
Contingency	$ 7,500	$ 7,500	$ 8,415	$ (915)
Subtotal Amenity Expenditures	**$ 163,999**	**$ 113,709**	**$ 107,381**	**$ 6,328**
Total Operations & Maintenance	**$ 505,508**	**$ 352,285**	**$ 297,371**	**$ 54,914**
Total Expenditures	**$ 650,503**	**$ 455,034**	**$ 374,927**	**$ 80,106**
Excess (Deficiency) of Revenues over Expenditures	$ 79,083		$ 371,122	
Other Financing Sources/(Uses):				
Capital Reserves	$ 79,083	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ 79,083**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ -**		**$ 371,122**	
Fund Balance - Beginning	$ -		$ 542,663	
Fund Balance - Ending	$ -		$ 913,785	

Scenic Terrace South

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Interest	$ -	$ -	$ 3,345	$ 3,345
Total Revenues	**$ -**	**$ -**	**$ 3,345**	**$ 3,345**
Expenditures:				
Capital Outlay	$ 1,000	$ -	$ -	$ -
Total Expenditures	**$ 1,000**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ (1,000)		$ 3,345	
Other Financing Sources/(Uses):				
Transfer In/(Out)	$ 79,083	$ -	$ -	$ -
Total Other Financing Sources/(Uses)	**$ 79,083**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ 78,083**		**$ 3,345**	
Fund Balance - Beginning	$ 150,000		$ 150,665	
Fund Balance - Ending	$ 228,083		$ 154,010	

Scenic Terrace South

Community Development District

Debt Service Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - Tax Roll	$ 1,078,703	$ 1,078,703	$ 1,078,263	$ (440)
Interest	$ 20,000	$ 20,000	$ 30,463	$ 10,463
Total Revenues	**$ 1,098,703**	**$ 1,098,703**	**$ 1,108,727**	**$ 10,023**
Expenditures:				
Series 2022				
Interest - 11/1	$ 381,366	$ 381,366	$ 381,366	$ -
Principal - 5/1	$ 315,000	$ 315,000	$ 315,000	$ -
Interest - 5/1	$ 381,366	$ 381,366	$ 381,366	$ -
Total Expenditures	**$ 1,077,731**	**$ 1,077,731**	**$ 1,077,731**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 20,972		$ 30,995	
Fund Balance - Beginning	$ 656,455		$ 1,196,698	
Fund Balance - Ending	$ 677,427		$ 1,227,693	

Scenic Terrace South

Community Development District

Debt Service Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues:				
Assessments - On Roll	$ 172,953	$ 172,953	$ 172,867	$ (86)
Interest	$ 2,000	$ 2,000	$ 4,536	$ 2,536
Total Revenues	**$ 174,953**	**$ 174,953**	**$ 177,403**	**$ 2,450**
Expenditures:				
Series 2023				
Interest - 11/1	$ 71,475	$ 71,475	$ 71,475	$ -
Principal - 11/1	$ 30,000	$ 30,000	$ 30,000	$ -
Interest - 5/1	$ 70,613	$ 70,613	$ 70,613	$ -
Total Expenditures	**$ 172,088**	**$ 172,088**	**$ 172,088**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	$ 2,865		$ 5,315	
Fund Balance - Beginning	$ 124,236		$ 211,312	
Fund Balance - Ending	$ 127,101		$ 216,627	

Scenic Terrace South

Community Development District

Capital Projects Fund Series 2022

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Developer Contributions	$ -	$ -	$ 459,726	$ 459,726
Interest	$ -	$ -	$ 25	$ 25
Total Revenues	**$ -**	**$ -**	**$ 459,751**	**$ 459,751**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ 471,004	$ (471,004)
Total Expenditures	**$ -**	**$ -**	**$ 471,004**	**$ (471,004)**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ (11,253)**	
Fund Balance - Beginning	$ -		$ 11,253	
Fund Balance - Ending	$ -		$ 0	

Scenic Terrace South

Community Development District

Capital Projects Fund Series 2023

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending May 31, 2026

	Adopted Budget	Prorated Budget Thru 05/31/26	Actual Thru 05/31/26	Variance
Revenues				
Interest	$ -	$ -	$ 0	$ 0
Total Revenues	**$ -**	**$ -**	**$ 0**	**$ 0**
Expenditures:				
Capital Outlay - Construction	$ -	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Excess (Deficiency) of Revenues over Expenditures	**$ -**		**$ 0**	
Fund Balance - Beginning	$ -		$ 0	
Fund Balance - Ending	$ -		$ 0	

Scenic Terrace South

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	$ -	$ 18,978	$ 615,583	$ 3,460	$ 6,698	$ 7,496	$ 34,161	$ 4,305	$ -	$ -	$ -	$ -	$ 690,681
Contribution from Scenic Terrace North	$ -	$ -	$ -	$ -	$ -	$ 40,508	$ -	$ -	$ -	$ -	$ -	$ -	$ 40,508
Interest	$ 1,290	$ 1,014	$ 1,014	$ 2,911	$ 2,028	$ 2,172	$ 2,179	$ 2,252	$ -	$ -	$ -	$ -	$ 14,860
Total Revenues	**$ 1,290**	**$ 19,991**	**$ 616,597**	**$ 6,371**	**$ 8,726**	**$ 50,177**	**$ 36,341**	**$ 6,556**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 746,049**
Expenditures:													
General & Administrative:													
Supervisor Fees	$ 600	$ -	$ 600	$ -	$ -	$ 1,200	$ 600	$ -	$ -	$ -	$ -	$ -	$ 3,000
FICA Expense	$ 46	$ -	$ 46	$ -	$ -	$ 92	$ 46	$ -	$ -	$ -	$ -	$ -	$ 230
Engineer Fees	$ 725	$ -	$ 690	$ -	$ 460	$ 760	$ 125	$ -	$ -	$ -	$ -	$ -	$ 2,760
Attorney Fees	$ 1,282	$ 628	$ 1,217	$ 147	$ 1,164	$ 2,516	$ 942	$ 379	$ -	$ -	$ -	$ -	$ 8,274
Annual Audit	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Assessment Adminstration	$ 5,408	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,408
Arbitrage	$ -	$ -	$ 450	$ -	$ -	$ -	$ 450	$ -	$ -	$ -	$ -	$ -	$ 900
Dissemination	$ 541	$ 541	$ 541	$ 541	$ 541	$ 541	$ 541	$ 541	$ -	$ -	$ -	$ -	$ 4,326
Disclosure Software	$ 3,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,000
Trustee Fees	$ -	$ 4,256	$ -	$ -	$ -	$ -	$ -	$ 4,445	$ -	$ -	$ -	$ -	$ 8,701
Management Fees	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ 3,648	$ -	$ -	$ -	$ -	$ 29,183
Information Technology	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ 167	$ -	$ -	$ -	$ -	$ 1,335
Website Maintenance	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ 108	$ -	$ -	$ -	$ -	$ 865
Postage & Delivery	$ 177	$ 48	$ 30	$ 374	$ 27	$ 83	$ 10	$ 55	$ -	$ -	$ -	$ -	$ 805
Insurance	$ 5,898	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,898
Copies	$ -	$ -	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ -	$ -	$ -	$ 6
Legal Advertising	$ -	$ 2,031	$ -	$ 350	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,381
Contingency	$ -	$ -	$ -	$ 70	$ 53	$ 52	$ 53	$ 61	$ -	$ -	$ -	$ -	$ 288
Office Supplies	$ 0	$ 3	$ 3	$ 3	$ 1	$ 3	$ 3	$ 4	$ -	$ -	$ -	$ -	$ 22
Dues, Licenses & Subscriptions	$ 175	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 175
Total General & Administrative	**$ 21,775**	**$ 11,430**	**$ 7,500**	**$ 5,408**	**$ 6,168**	**$ 9,169**	**$ 6,698**	**$ 9,408**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 77,557**

Scenic Terrace South

Community Development District

Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Operations & Maintenance													
Field Expenditures													
Property Insurance	5,207	-	-	-	-	771	-	-	-	-	-	-	5,978
Field Management	1,288	1,288	1,288	1,288	1,288	1,288	1,288	1,288	-	-	-	-	10,300
Landscape Maintenance	10,098	10,098	10,098	10,098	10,098	10,098	10,098	10,098	-	-	-	-	80,780
Landscape Replacement	-	-	-	16,500	-	-	19,800	-	-	-	-	-	36,300
Streetlights	2,840	2,840	2,848	2,817	2,804	2,804	2,804	2,797	-	-	-	-	22,553
Electric	184	117	117	183	143	161	159	149	-	-	-	-	1,212
Water & Sewer	371	596	644	670	32	28	28	28	-	-	-	-	2,397
Irrigation Repairs	-	2,548	-	-	-	477	-	-	-	-	-	-	3,025
General Repairs & Maintenance	165	605	-	1,155	2,861	495	770	1,897	-	-	-	-	7,948
Holiday Décor	4,960	-	-	4,960	-	-	-	-	-	-	-	-	9,920
Contingency	2,860	1,125	1,695	-	-	2,887	1,009	-	-	-	-	-	9,577
Subtotal Field Expenditures	**27,971**	**19,216**	**16,689**	**37,670**	**17,224**	**19,008**	**35,955**	**16,256**	**-**	**-**	**-**	**-**	**189,990**
Amenity Expenditures													
Amenity Insurance	6,540	-	-	-	-	-	-	-	-	-	-	-	6,540
Amenity - Electric	1,630	1,626	1,549	1,742	1,317	1,435	1,227	1,282	-	-	-	-	11,809
Amenity - Water	1,081	1,122	888	1,416	463	1,178	694	1,226	-	-	-	-	8,069
Playground Lease	3,132	3,132	3,132	3,132	3,132	3,132	3,132	3,132	-	-	-	-	25,053
Internet	-	-	-	-	-	-	-	-	-	-	-	-	-
Pest Control	100	100	100	100	100	100	100	100	-	-	-	-	800
Janitorial Service	910	940	900	930	900	910	920	1,020	-	-	-	-	7,430
Security Services	224	-	-	-	2,461	2,508	2,495	1,241	-	-	-	-	8,930
Pool Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,675	2,500	-	-	-	-	20,175
Amenity Repairs & Maintenance	-	-	-	-	690	-	448	440	-	-	-	-	1,578
Amenity Access Management	1,073	1,073	1,073	1,073	1,073	1,073	1,073	1,073	-	-	-	-	8,583
Contingency	280	368	60	-	902	-	6,804	-	-	-	-	-	8,415
Subtotal Amenity Expenditures	**17,470**	**10,860**	**10,202**	**10,893**	**13,539**	**12,836**	**19,568**	**12,013**	**-**	**-**	**-**	**-**	**107,381**
Total Operations & Maintenance	**45,441**	**30,077**	**26,891**	**48,563**	**30,763**	**31,844**	**55,523**	**28,270**	**-**	**-**	**-**	**-**	**297,371**
Total Expenditures	**67,216**	**41,506**	**34,391**	**53,971**	**36,932**	**41,013**	**62,221**	**37,678**	**-**	**-**	**-**	**-**	**374,927**
Excess (Deficiency) of Revenues over Expenditures	(65,926)	(21,515)	582,207	(47,600)	(28,205)	9,164	(25,881)	(31,121)	-	-	-	-	371,122
Other Financing Sources/Uses:													
Capital Reserve Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources/Uses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Change in Fund Balance	**(65,926)**	**(21,515)**	**582,207**	**(47,600)**	**(28,205)**	**9,164**	**(25,881)**	**(31,121)**	**-**	**-**	**-**	**-**	**371,122**

Scenic Terrace South

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2026

ON ROLL ASSESSMENTS

	General Fund	2022 Debt Service	2023 Debt Service	Total
Gross Assessments	$ 743,037.06	$ 1,160,000.16	$ 185,970.51	$ 2,089,007.73
Net Assessments	$ 691,024.47	$ 1,078,800.15	$ 172,952.57	$ 1,942,777.19
	35.57%	55.53%	8.90%	100.00%

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Property Appraiser	Net Receipts	General Fund	2022 Debt Service	2023 Debt Service	Total
11/10/25	10/20-10/21/25	$ 213.49	$ (12.81)	$ (4.01)	$ -	$ -	$ 196.67	$ 69.95	$ 109.21	$ 17.51	$ 196.67
11/10/25	10/20-10/21/25	$ 377.65	$ (22.66)	$ (7.10)	$ -	$ -	$ 347.89	$ 123.74	$ 193.18	$ 30.97	$ 347.89
11/14/25	10/01-10/31/25	$ 10,577.04	$ (423.12)	$ (203.08)	$ -	$ -	$ 9,950.84	$ 3,539.40	$ 5,525.58	$ 885.86	$ 9,950.84
11/14/25	10/01-10/31/25	$ 18,709.68	$ (748.36)	$ (359.23)	$ -	$ -	$ 17,602.09	$ 6,260.87	$ 9,774.22	$ 1,567.00	$ 17,602.09
11/21/25	11/01-11/07/25	$ 4,407.10	$ (176.30)	$ (84.62)	$ -	$ -	$ 4,146.18	$ 1,474.75	$ 2,302.32	$ 369.11	$ 4,146.18
11/21/25	11/01-11/07/25	$ 7,795.70	$ (311.82)	$ (149.68)	$ -	$ -	$ 7,334.20	$ 2,608.69	$ 4,072.59	$ 652.92	$ 7,334.20
11/26/25	11/08-11/15/25	$ 5,288.52	$ (211.56)	$ (101.54)	$ -	$ -	$ 4,975.42	$ 1,769.70	$ 2,762.79	$ 442.93	$ 4,975.42
11/26/25	11/08-11/15/25	$ 9,354.84	$ (374.17)	$ (179.61)	$ -	$ -	$ 8,801.06	$ 3,130.44	$ 4,887.12	$ 783.50	$ 8,801.06
12/01/25	Inv#4652329	$ -	$ -	$ -	$ -	$ (13,459.71)	$ (13,459.71)	$ (4,787.47)	$ (7,474.01)	$ (1,198.23)	$ (13,459.71)
12/01/25	Inv#4652330	$ -	$ -	$ -	$ -	$ (7,430.37)	$ (7,430.37)	$ (2,642.90)	$ (4,125.99)	$ (661.48)	$ (7,430.37)
12/08/25	11/16/25-11/25/25	$ 70,513.60	$ (2,820.80)	$ (1,353.86)	$ -	$ -	$ 66,338.94	$ 23,596.03	$ 36,837.19	$ 5,905.72	$ 66,338.94
12/08/25	11/16/25-11/25/25	$ 145,488.95	$ (5,819.03)	$ (2,793.40)	$ -	$ -	$ 136,876.52	$ 48,685.47	$ 76,005.84	$ 12,185.21	$ 136,876.52
12/19/25	11/26/25-11/30/25	$ 457,456.98	$ (18,299.98)	$ (8,783.14)	$ -	$ -	$ 430,373.86	$ 153,079.25	$ 238,981.28	$ 38,313.33	$ 430,373.86
12/19/25	11/26/25-11/30/25	$ 818,774.16	$ (32,749.20)	$ (15,720.50)	$ -	$ -	$ 770,304.46	$ 273,988.82	$ 427,740.54	$ 68,575.10	$ 770,304.46
12/31/25	12/01/25-12/15/25	$ 133,378.40	$ (5,288.98)	$ (2,561.79)	$ -	$ -	$ 125,527.63	$ 44,648.80	$ 69,703.94	$ 11,174.89	$ 125,527.63
12/31/25	12/01/25-12/15/25	$ 236,035.35	$ (9,354.45)	$ (4,533.62)	$ -	$ -	$ 222,147.28	$ 79,015.34	$ 123,355.64	$ 19,776.30	$ 222,147.28
01/09/26	12/16/25-12/31/25	$ 4,299.77	$ (105.59)	$ (83.88)	$ -	$ -	$ 4,110.30	$ 1,461.99	$ 2,282.40	$ 365.91	$ 4,110.30
01/09/26	12/16/25-12/31/25	$ 2,430.77	$ (59.69)	$ (47.42)	$ -	$ -	$ 2,323.66	$ 826.50	$ 1,290.30	$ 206.86	$ 2,323.66
01/29/26	10/01-12/31/25	$ -	$ -	$ -	$ 1,170.34	$ -	$ 1,170.34	$ 416.27	$ 649.88	$ 104.19	$ 1,170.34
01/29/26	10/01-12/31/26	$ -	$ -	$ -	$ 2,122.28	$ -	$ 2,122.28	$ 754.87	$ 1,178.48	$ 188.93	$ 2,122.28
02/12/26	01/01-01/31/26	$ 6,767.38	$ (132.22)	$ (132.70)	$ -	$ -	$ 6,502.46	$ 2,312.85	$ 3,610.74	$ 578.87	$ 6,502.46
02/12/26	01/01-01/31/26	$ 12,825.96	$ (246.64)	$ (251.59)	$ -	$ -	$ 12,327.73	$ 4,384.83	$ 6,845.44	$ 1,097.46	$ 12,327.73
03/13/26	02/01-02/28/26	$ 7,767.00	$ -	$ (155.34)	$ -	$ -	$ 7,611.66	$ 2,707.38	$ 4,226.66	$ 677.62	$ 7,611.66
03/13/26	02/01-02/28/26	$ 13,738.94	$ -	$ (274.78)	$ -	$ -	$ 13,464.16	$ 4,789.06	$ 7,476.48	$ 1,198.62	$ 13,464.16
04/17/26	03/01-03/31/26	$ 62,534.14	$ -	$ (1,250.68)	$ -	$ -	$ 61,283.46	$ 21,797.85	$ 34,029.95	$ 5,455.66	$ 61,283.46
04/17/26	03/01-03/31/26	$ 35,352.09	$ -	$ (707.04)	$ -	$ -	$ 34,645.05	$ 12,322.86	$ 19,237.97	$ 3,084.22	$ 34,645.05
04/30/26	01/01-01/31/26	$ -	$ -	$ -	$ 12.49	$ -	$ 12.49	$ 4.44	$ 6.94	$ 1.11	$ 12.49
04/30/26	01/01-01/31/26	$ -	$ -	$ -	$ 6.59	$ -	$ 6.59	$ 2.34	$ 3.66	$ 0.59	$ 6.59
04/30/26	02/01-03/31/26	$ -	$ -	$ -	$ 60.80	$ -	$ 60.80	$ 21.63	$ 33.76	$ 5.41	$ 60.80
04/30/26	02/01-03/31/26	$ -	$ -	$ -	$ 34.36	$ -	$ 34.36	$ 12.22	$ 19.08	$ 3.06	$ 34.36
05/13/26	04/01-04/30/26	$ 7,889.25	$ -	$ (157.79)	$ -	$ -	$ 7,731.46	$ 2,750.00	$ 4,293.18	$ 688.28	$ 7,731.46
05/13/26	04/01-04/30/26	$ 4,459.99	$ -	$ (89.20)	$ -	$ -	$ 4,370.79	$ 1,554.64	$ 2,427.05	$ 389.10	$ 4,370.79
	TOTAL	**$ 2,076,436.75**	**$ (77,157.38)**	**$ (39,985.60)**	**$ 3,406.86**	**$ (20,890.08)**	**$ 1,941,810.55**	**$ 690,680.61**	**$ 1,078,263.41**	**$ 172,866.53**	**$ 1,941,810.55**

99.95%	**Net Percent Collected**
$ 966.64	**Balance Remaining to Collect**

Scenic Terrace South

Community Development District

Long Term Debt Report

Series 2022, Special Assessment Revenue Bonds		
Interest Rate:	3.750%, 4.125%, 4.500%, 4.625z%	
Maturity Date:	5/1/2053	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	$538,214	
Reserve Fund Balance	$538,214	
Bonds Outstanding - 04/06/22		$22,350,000
Less: Special Call - 08/1/23		($1,265,000)
Less: Special Call - 11/1/23		($2,785,000)
Less: Special Call - 2/1/24		($20,000)
Less: Principal Payment - 05/01/24		($305,000)
Less: Special Call - 08/1/24		($710,000)
Less: Special Call - 11/1/24		($5,000)
Less: Principal Payment - 05/01/25		($305,000)
Current Bonds Outstanding		**$16,955,000**

Series 2023, Special Assessment Revenue Bonds		
Interest Rate:	5.750%, 6.550%, 6.750%	
Maturity Date:	11/1/2053	
Reserve Fund Definition	Maximum Annual Debt Service	
Reserve Fund Requirement	$86,475	
Reserve Fund Balance	$86,475	
Bonds Outstanding - 10/20/23		$2,195,000
Less: Principal Payment - 11/01/24		($20,000)
Less: Principal Payment - 11/01/25		($30,000)
Current Bonds Outstanding		**$2,145,000**