

*Highland Meadows West
Community Development District*

Meeting Agenda

February 18, 2021

AGENDA

Highland Meadows West

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

February 11, 2021

**Board of Supervisors
Highland Meadows West
Community Development District**

Dear Board Members:

The regular meeting of the Board of Supervisors of **Highland Meadows West Community Development District** will be held **Thursday, February 18, 2021 at 10:15 AM at 346 East Central Ave., Winter Haven, FL 33880.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://zoom.us/j/94642796653>

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

Meeting ID: 946 4279 6653

Following is the advance agenda for the meeting:

1. Roll Call
2. Public Comment Period (¹Speakers will fill out a card and submit it to the District Manager prior to the beginning of the meeting)
3. Organizational Matters
 - A. Administration of Oaths to Elected Board Members (Lauren Schwenk, Keaton Alexander, Patrick Marone)
 - B. Consideration of Resolution 2021-01 Canvassing and Certifying the Results of the Landowners' Election
 - C. Consideration of Resolution 2021-02 Electing Officers
4. Approval of Minutes of the August 20, 2020 Board of Supervisors Meeting and November 3, 2020 Landowners' Meeting and Election
5. Consideration of Resolution 2021-03 Declaring Series 2019 Phase 1 Project Complete

¹ Comments will be limited to three (3) minutes

6. Consideration of Resolution 2021-04 Declaring Series 2020 Phase 2 and Phase 3 Project Complete
7. Consideration of Request for Qualifications for Engineering Services
8. Consideration of Documents for Phase 2 Conveyance
9. Consideration of Documents for Phase 3 Conveyance
10. Consideration of Memorandum from Hopping, Green & Sams Regarding E-Verify Requirements in 2021
11. Ratification of Audit Engagement Letter with CRI for Auditing Services
12. Ratification of 2021 Data Sharing Agreement with Polk County Property Appraiser
13. Ratification of Contract Agreement with Polk County Property Appraiser
14. Consideration of Fee Increase Letter for District Counsel Services from Hopping, Green & Sams
15. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Requisitions
 - a) Summary of Series 2019 Requisitions #85 to #87
 - b) Summary of Series 2020 AA2 Requisitions #55 to #75
 - c) Summary of Series 2020 AA3 Requisitions #48 to #55
 - iv. Ratification of Kearney CO #11 for Orchid Terrace
16. Other Business
17. Supervisors Requests and Audience Comments
18. Adjournment

The second order of business is the Public Comment Period where the public has an opportunity to be heard on propositions coming before the Board as reflected on the agenda, and any other items. Speakers must fill out a Request to Speak form and submit it to the District Manager prior to the beginning of the meeting.

The third order of business is Organizational Matters. Section A is the Administration of Oaths to Elected Board Members. Section B is the Consideration of Resolution 2021-01 Canvassing and Certifying the Results of the Landowners' Election. Section C is the

Consideration of Resolution 2021-02 Electing Officers. A copy of both resolutions is enclosed for your review.

The fourth order of business is the approval of the minutes of the August 20, 2020 Board of Supervisors Meeting and November 3, 2020 Landowners' Meeting and Election. A copy of the minutes is enclosed for your review.

The fifth order of business is the Consideration of Resolution 2021-03 Declaring Series 2019 Phase 1 Project Complete. The resolution is enclosed for your review.

The sixth order of business is the Consideration of Resolution 2021-04 Declaring Series 2020 Phase 2 and Phase 3 Project Complete. The resolution is enclosed for your review.

The seventh order of business is the Consideration of Request for Qualifications for Engineering Services. A copy of the RFQ is enclosed for your review.

The eighth order of business is the Consideration of Documents for Phase 2 Conveyance. The documents are enclosed for your review.

The ninth order of business is the Consideration of Documents for Phase 3 Conveyance. The documents are enclosed for your review.

The tenth order of business is the Consideration of Memorandum from Hopping, Green & Sams Regarding E-Verify Requirements in 2021. A copy of the memorandum is enclosed for your review.

The eleventh order of business is the Ratification of Audit Engagement Letter with CRI for Auditing Services. A copy of the letter is enclosed for your review.

The twelfth order of business is the Ratification of 2021 Data Sharing Agreement with Polk County Property Appraiser. A copy of the agreement is enclosed for your review.

The thirteenth order of business is the Ratification of Contract Agreement with Polk County Property Appraiser. A copy of the agreement is enclosed for your review.

The fourteenth order of business is the Consideration of Fee Increase Letter for District Counsel Services from Hopping, Green & Sams. A copy of the letter is enclosed for your review.

The fifteenth order of business is Staff Reports. Section C is the Field Manager's Report for your review. Section D is the District Manager's Report. Sub-Section 1 includes the check register for approval and Sub-Section 2 includes the balance sheet and income statement. These items are enclosed for your review. Sub-Section 3 is the Ratification of Requisitions. Section (a) includes a Summary of Series 2019 Requisitions #85 to #87, for your review and ratification. Section (b) includes a Summary of Series 2020 AA2 Requisitions #55 to #75, for your review and ratification. Section (c) includes a Summary of Series 2020 AA3 Requisitions

#48 to #55, for your review and ratification. Sub-Section 4 includes Kearney CO #11 for Orchid Terrace for your review and ratification.

The balance of the agenda will be discussed at the meeting. In the meantime, if you should have any questions, please do not hesitate to contact me.

Sincerely,

Jill Burns
District Manager

CC: Roy Van Wyk, District Counsel

Enclosures

SECTION III

SECTION B

RESOLUTION 2021-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Highland Meadows West Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated in the City of Haines City, Florida and unincorporated Polk County, Florida; and

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

WHEREAS, such landowners meeting was held on November 3, 2020, the Minutes of which are attached hereto as Exhibit A, and at which the below recited persons were duly elected by virtue of the votes cast in his/her favor; and

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

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT:

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

Lauren Schwenk	Seat 2	Votes <u>5</u>
Keaton Alexander	Seat 3	Votes <u>5</u>
Patrick Marone	Seat 5	Votes <u>4</u>

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

Lauren Schwenk	4 Year Term (Seat 2)
Keaton Alexander	4 Year Term (Seat 3)

Patrick Marone

2 Year Term (Seat 5)

SECTION 3. This resolution shall become effective immediately upon its adoption. **PASSED AND ADOPTED** this 18th day of February 2021

ATTEST:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION C

RESOLUTION 2021-02

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT
DISTRICT ELECTING THE OFFICERS OF THE DISTRICT,
PROVIDING FOR CONFLICT AND AN EFFECTIVE DATE.**

WHEREAS, the Highland Meadows West Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated in the City of Haines City, Florida and unincorporated Polk County, Florida; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the Board of Supervisors (“**Board**”), shall organize by electing one of its members as Chairperson and by electing a Secretary, and such other officers as the Board may deem necessary.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF
SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY
DEVELOPMENT DISTRICT:**

1. DISTRICT OFFICERS. The District officers are as follows:

_____	is appointed Chairperson.
_____	is appointed Vice-Chairperson.
_____	is appointed Secretary.
_____	is appointed Assistant Secretary.
_____	is appointed Assistant Secretary.
_____	is appointed Assistant Secretary.
_____	is appointed Assistant Secretary.
_____	is appointed Treasurer.
_____	is appointed Assistant Treasurer.

2. CONFLICTS. All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

3. EFFECTIVE DATE. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 18th day of February 2021

ATTEST:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

BOS Meeting

**MINUTES OF MEETING
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Highland Meadows West Community Development District was held on Thursday, **August 20, 2020** at 10:15 a.m. via Zoom Teleconference pursuant to Executive Order 20-69, issued by Governor DeSantis, as amended and supplemented.

Present and constituting a quorum:

Rennie Heath	Chairman
Lauren Schwenk	Vice Chairman
Andrew Rhinehart	Assistant Secretary
Patrick Marone	Assistant Secretary
Keaton Alexander	Assistant Secretary

Also, present were:

Jill Burns	District Manager, GMS
Roy Van Wyk	Hopping Green & Sams
April Payeur	Developer's Office
Clayton Smith	GMS

The following is a summary of the discussions and actions taken at the August 20, 2020 Highland Meadows West Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Burns called the meeting to order and stated that the five supervisors listed above were in attendance via Zoom, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no members of the public present, the next item followed.

THIRD ORDER OF BUSINESS

Approval of Minutes of the June 18, 2020 Meeting

Ms. Burns presented the minutes of the June 18, 2020 Board of Supervisors meeting and asked for any comments, corrections to the minutes. The Board had no changes.

On MOTION by Mr. Rhinehart, seconded by Ms. Alexander, with all in favor, the Minutes of the June 18, 2020 Board Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Adoption of the Fiscal Year 2021 Budget

Ms. Burns stated that the public hearing was listed in the paper, and she asked for a motion to open the public hearing.

On MOTION by Mr. Rhinehart, seconded by Ms. Schwenk, with all in favor, Opening the Public Hearing, was approved.

Ms. Burns noted that no members of the public were present and asked for a motion to close the public hearing.

On MOTION by Mr. Rhinehart, seconded by Mr. Marone, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2020-16 Adoption of the District's Fiscal Year 2021 Budget and Appropriating Funds

Ms. Burns stated that the budget was attached as Exhibit A, and that the total amount of the budget was \$344,860 contemplating the amounts paying into Davenport Road South for their share of the amenity. She added that the other items reflected the field items that were currently in place as well as some additional leases for the playground equipment.

Ms. Burns noted that they were showing a developer contribution of \$26,565 to the extent that it would be needed. She clarified that the big question was if they would be getting a true-up payment from Davenport Road South, adding that she wanted to make sure there were efficient funds in case there were additional funds for the amenity that were not sent along.

Ms. Schwenk wanted to clarification that the Developer Agreement is a placeholder to zero-out the budget, but if certain monies were not spent it would not be needed. Ms. Burns clarified that that was the case.

Ms. Schwenk also asked why there was a question as to why they would get the true-up payment from Davenport South, to which Ms. Burns responded that the way the agreement worked was that they would disclose their expenses and budget at the beginning of the fiscal year and bill the District for that portion. She explained that if they spend more than that at the end of the fiscal year, the CDD gets a true-up payment that is due to them for amenity expenses. She explained it was an unknown because it depended on if there was anything incurred that wasn't already in the budget, such as unforeseen repairs, etcetera. If one of these happened, Ms. Burns stated she thought it would be very likely that they would see additional amounts billed to them that wasn't already contemplated in the budget.

On MOTION by Ms. Schwenk seconded by Mr. Heath, with all in favor, Resolution 2020-16 Adoption of the District's Fiscal Year 2021 Budget and Appropriating Funds, was approved.

ii. Consideration of Fiscal Year 2020/2021 Budget Deficit Funding Agreement

Ms. Burns stated that the agreement would be to fund the amount that was outlined in the budget that they just discussed, should it become necessary. She added that the entity that the agreement was with was left blank, but that she had been discussing with Ms. Payeur which entity should be filled in. Ms. Payeur explained that Orchid Terrace Development Group still owned the 46 lots in Phase 3 and 2 lots in Phase 2, so she asked Ms. Burns if they would be considered the developer. Ms. Burns responded that if that was the only developer that owned lots that was not a contractor, then yes.

Mr. Heath interjected that that would make them the landowner. Ms. Payeur responded that they were developers, but since they were the only ones left, it made them the entity.

Ms. Schwenk asked if it was fair to conclude that because they hadn't closed on their lots yet, the District also had an agreement with Lennar to keep the assessment of a certain amount and not go over. She added that JMBI had already sold their lots, and that if the costs did go over, they couldn't put it back on the builder, so she asked if it would revert back to the original landowner.

Ms. Burns replied that if they were reducing assessments based on the agreement in place to keep it at \$750 it would be split between entities, so she was if they did need to draw on it, they could list 2 entities and split it based on the original owner ship amounts that they were using based on the lots that they did own.

Ms. Schwenk stated for this fiscal year should be split proportionate share between Orchid Terrace Development and Orchid Terrace group, and the Board agreed.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Fiscal Year 2020/2021 Budget Deficit Funding Agreement, designating Orchid Terrace Group and Orchid Terrace Development as the entities, was approved. .
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B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns stated that the public hearing was advertised in the paper and sent to all landowners within the district. She asked for a motion to open the public hearing.

On MOTION by Ms. Schwenk, seconded Mr. Heath, with all in favor, Opening the Public Hearing, was approved.
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Ms. Burns noted that no members of the public were present and asked for a motion to close the public hearing.

On MOTION by Mr. Rhinehart, seconded by Mr. Heath, with all in favor, Closing the Public Hearing, was approved.

i. Consideration of Resolution 2020-17 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns stated that since it was the first year that they were holding an O&M Assessment for collection, it would levy the O&M amount in the budget at \$750 per platted lots that were listed, as well as the debt amounts that were previously levied under the three series of bonds. She asked for a motion to approve.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, Resolution 2020-17 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

SIXTH ORDER OF BUSINESS

Acceptance of Fiscal Year 2019 Audit Report

Ms. Burns stated that pages 27 and 28 were a summary and report to management that outlined the audit, adding that there were no findings, no instances of non-compliance, and it was a clean audit. She noted that it was submitted to the state prior to the June 30th deadline. She asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Mr. Marone, with all in favor, the Fiscal Year 2019 Audit report, was approved.

SEVENTH ORDER OF BUSINESS

Consideration of Arbitrage Rebate Report from AMTEC for Series 2019 Bonds

Ms. Burns stated that the District was required under internal revenue code to determine that it doesn't earn more interest than it pays, and that the report verifies the negative arbitrage amount listed in the report. She asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Arbitrage Rebate Report from AMTEC for Series 2019 Bonds, was approved.

EIGHTH ORDER OF BUSINESS

Consideration of Arbitrage Rebate Report from AMTEC for Series 2020A Bonds

Ms. Burns stated that the price for the proposal from AMTEC to do the Series 2020 bonds total \$450 per year, adding that it was the same amount that the district was paying on the 2019 Bonds. She asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Mr. Rhinehart, with all in favor, Consideration of Arbitrage Rebate Report from AMTEC for Series 2020A Bonds, was approved.

NINTH ORDER OF BUSINESS

**Consideration of Resolution 2020-18
Designation of Regular Monthly Meeting
Date, Time, and Location for Fiscal Year
2021**

Ms. Burns stated the schedule in the package contemplated leaving the current schedule the same, which consisted meeting at 10:15 a.m. at the Cassidy office once they resumed in-person meetings. She asked if there were any change requests, and hearing none asked for a motion to approve.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, with all in favor, the Resolution 2020-18 Designation of Regular Monthly Meeting Date, Time, and Location for Fiscal Year 2021, was approved.

TENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk brought up that they were trying to get one item approved by the Board, that being a release of an easement and the approval of a new easement agreement. He explained that there was a need to vacate a utility easement over Lot 25 of Orchid Terrace in Phase 2, and added that they needed to obtain an easement across Lots 25 and 26. He stated that there were two separate documents he sent to Ms. Burns, one of those being a quit claim deed that would release the easement along the east side of Lot 25.

Mr. Rhinehart asked if it would impede the house going on that lot, and Mr. Van Wyk replied that it was requested by the builder. He asked for the Board to approve the quit claim deed.

On MOTION by Mr. Heath, seconded by Mr. Marone, with all in favor, with all in favor, Authorizing the Chairman to Sign the Quit Claim Deed, was approved.

Mr. Van Wyk also presented the easement agreement that would grant the easement over lots 25 and 26, the diagonal easement that would run from the front of lot 25 and 26, and to the end of lot 26.

Mr. Heath asked that a copy of the layout of the easement be provided as well, and Mr. Van Wyk said he thought Ms. Schwenk might already have it. Ms. Schwenk stated that exhibit did not have the layout in it, so Mr. Van Wyk said that he would provide it at a later time.

On MOTION by Mr. Heath, seconded by Mr. Marone, with all in favor, with all in favor, the New Easement Agreement over Lots 25 and 26, was approved.

B. Engineer

There being none, the next item followed.

C. Field Manager's Report

Mr. Smith stated that Highland Meadows West had some new properties coming in across the street. He added that he had proposals for those new properties, but had questions about some of the locations. Mr. Smith said that there was also a new sidewalk through the playground area, and that he would make sure that the areas were put back together when they were done. He also listed maintenance items that had been completed, including putting up fences and keeping on top of general maintenance items. He noted that there were issues with the irrigation, but that the contractor was working on getting those fixed.

i. Consideration of Proposal from Prince & Sons, Inc. to Replace Trees

Mr. Smith added that they lost some Crepe Myrtles at the front of the Patterson entrance but had a proposal to fix those.

Mr. Heath asked if there was a warranty on those, and Mr. Smith replied that it was an option, but that it would go through the installer. He noted that he had a quote for what the district's landscaper would do, but that he could get the installer contact to see if they could warranty them. Mr. Heath interjected that Danny Stewart did the landscaping along the wall. Ms. Burns asked for a motion to approve a tentative agreement with Prince, totaling \$550 to replace the Crepe Myrtles if they were not covered under warranty by Stewart.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, with all in favor, Approval of a Tentative Agreement with Prince for Landscaping Repairs, if not covered by Danny Stewart, was approved.

ii. Consideration of Proposal from GMS to Repair Damaged Asphalt

Mr. Smith stated that there had been damage from Spectrum on some areas of asphalt in a certain section by a construction trailer, and there was a request to have a proposal generated for it. He noted that after looking at it, he didn't think that it would have any significant future issues, but that there was always the option of patching the sections. He added that if they wanted, the panel of the road could be replaced as well, but he didn't know if the board wanted to proceed with the repairs because the road damage was not extremely significant from his review.

Mr. Heath asked what Mr. Smith was classifying as "road damage", to which Mr. Smith explained that Spectrum had put down their stabilizers and it had crunched some of the fresh asphalt about 1.5 inches deep, and noted that there were 4 spots.

Mr. Heath asked Mr. Smith to take a picture and show it to the Board at the next meeting.

Mr. Smith had a question for Ms. Burns about when Phases 2 and 3 would be ready for turnover because he already had a quote for Phase 2. He added that the landscaper had issues locating Phase 3, and when Mr. Smith had gone out there to assist, he was unable to locate it either.

Mr. Heath stated that Phase 3 was behind Phase 1 to the West.

Mr. Rhinehart added that it was the Northwest corner of Phase 1.

Mr. Smith understood, and stated he only had a proposal for Phase 2, but suggested that because Phase 3 was smaller than Phase 2, the Board could approve a not-to-exceed amount, or that it could just be added on later.

Mr. Heath asked that they just approve Phase 2 and come back at the next meeting for Phase 3.

Ms. Burns asked for a motion to approve the Phase 2.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, with all in favor, the Amendment to Prince Agreement for Phase 2, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated the Check Register totaled \$32,114.59, and asked for a motion to approve.

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

ii. Balance Sheet and Income Statement

Ms. Burns stated the financials were in the packet for the Board's review and no action needed to be taken. With no questions from the Board, the next item followed.

iii. Ratification of Funding Request Series 2020 A3-1

Ms. Burns presented the Series 2020 A3 Funding Request, and asked for a motion to ratify.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, the Funding Request Series 2020 A3-1, was ratified.

iv. Ratification of Requisitions

a. Summary of Series 2019 Requisitions #81 to #84

Ms. Burns presented the Series 2019 Requisitions #81 to #84 and asked that they be ratified by the Board.

b. Summary of Series 2020 AA2 Requisitions #42 to #54

Ms. Burns presented the Series 2020 AA2 Requisitions #42 to #54 and asked that they be ratified by the Board.

c. Summary of Series 2020 AA3 Requisitions #39 to #47

Ms. Burns presented the Series 2020 AA3 Requisitions #39 to #47 and asked that they be ratified by the Board.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, the Series 2019 Requisitions #81 to #84, Series 2020 AA2 Requisitions #42 to #54, and Series 2020 AA3 Requisitions, were ratified.

v. Ratification of Kearney Change Order #10 for Orchid Terrace

Ms. Burns stated that Kearney Change Order #10 for Orchid Terrace had already been approved but needed to be ratified by the board.

On MOTION by Mr. Heath, seconded by Mr. Rhinehart, with all in favor, the Kearney Change Order #10 for Orchid Terrace, was ratified.

TENTH ORDER OF BUSINESS

Other Business

There was no other business.

ELEVENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

TWELTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

LO Meeting

**MINUTES OF MEETING
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

The Landowner's Meeting and Election of the Highland Meadows West Community Development District was held on Tuesday, **November 3, 2020** at 9:40 a.m. via at 346 E. Central Ave., Winter Haven, Florida, 33880.

Present were;

Lauren Schwenk
Patrick Marone
Keaton Alexander
Jill Burns
Roy Van Wyk

District Manager, GMS
Hopping Green & Sams

The following is a summary of the discussions and actions taken at the November 3, 2020 Highland Meadows West Community Development District's Landowners' Meeting and Election.

FIRST ORDER OF BUSINESS

**Determination of Number of Voting Units
Represented**

Ms. Burns noted that Lauren Schwenk with Orchid Terrace Group was authorized to cast up to 46 votes for 46 lots owned.

SECOND ORDER OF BUSINESS

Call to Order

Ms. Burns called the meeting to order.

THIRD ORDER OF BUSINESS

Election of Chairman

Ms. Burns was elected Chairman for the meeting.

FOURTH ORDER OF BUSINESS

**Nominations for the Position of
Supervisor**

Ms. Burns noted that there were three seats up for election: Seat 2, Seat 3, and Seat 5. Ms. Schwenk noted that Lauren Schwenk will take Seat 2, Keaton Alexander will take Seat 3, and Patrick Marone will take Seat 5.

FIFTH ORDER OF BUSINESS

Casting of Ballots

Ms. Schwenk noted that Lauren and Keaton received 5 votes and Patrick received 4 votes.

SIXTH ORDER OF BUSINESS

Ballot Tabulation

Ms. Burns noted that Lauren and Keaton would each serve 4-year terms and Patrick Marone will serve a 2-year term.

SEVENTH ORDER OF BUSINESS

Landowner's Questions and Comments

There being none, the next item followed.

EIGHTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2021-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CERTIFICATION OF THE DISTRICT ENGINEER THAT THE SERIES 2019 PROJECT IS COMPLETE; DECLARING THE SERIES 2019 PROJECT COMPLETE; FINALIZING THE SPECIAL ASSESSMENTS SECURING THE DISTRICT'S SERIES 2019 BONDS; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Highland Meadows West Community Development District ("**District**") was established by Ordinance No. 18-045, duly enacted by the Board of County Commissioners of Polk County, Florida (the "**County**") on July 10, 2018, as amended by Ordinance No. 2020-003 on January 7, 2020, and approved and consented to by the City Commission of Haines City, Florida (the "**City**") pursuant to Resolution No. 18-1310 adopted on May 3, 2018, and Resolution 19-1421 adopted on November 7, 2019 (collectively, the "**Ordinance**"); for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (the "**Board**") of the District adopted Resolutions No. 2018-24 on July 24, 2018, authorizing the issuance of not to exceed \$12,000,000 in aggregate principal amount of its Special Assessment Bonds to finance all or a portion of the design, acquisition and construction costs of certain improvements pursuant to the Act;

WHEREAS, the District duly authorized and issued Highland Meadows West Community Development District Special Assessment Bonds, Series 2019 (the "**Series 2019 Bonds**"), for the purpose of funding the construction, installation, and acquisition of public infrastructure, improvements, and services; and

WHEREAS, the Series 2019 Bonds financed a portion of the District's master project infrastructure (the "**Series 2019 Project**"), as such is further identified and described in that certain *Highland Meadows West Community Development District Engineer's Report for Capital Improvements*, dated July 2018, as supplemented by the *Supplemental Engineer's Report for Capital Improvements*, dated April 5, 2019, both of which are attached to this Resolution as **Composite Exhibit A** (together, the "**Engineer's Report**"); and

WHEREAS, the Engineer's Report estimates capital costs totaling \$5,909,000 for Phase 1 of the Series 2019 Project (the "**Total Project Costs**"); and

WHEREAS, pursuant to the terms of the *Master Assessment Methodology Report for Highland Meadows West Community Development District* dated July 24, 2018, as

supplemented by the *Supplemental Assessment Methodology for the Series 2019 Assessment Area*, dated April 10, 2019 (collectively, "**Assessment Methodology**"), attached to this Resolution as **Composite Exhibit B** (collectively, the "**Assessment Methodology**"), the estimated total costs of the Series 2019 Project to be funded by the sale of bonds and secured by assessments, inclusive of capital costs, financing costs, capitalized interest, reserve funds, original issue discounts, and contingencies totaled approximately \$6,118,000; and

WHEREAS, on July 24, 2018 the Board adopted Resolution 2018-25, declaring that such Total Project Costs would be defrayed by the imposition of special assessments pursuant to Chapters 170 and 190, *Florida Statutes*, and that such special assessments would be paid in annual installments commencing in the year in which the special assessments were confirmed; and

WHEREAS, on September 25, 2018, the Board, after notice and public hearing, met as an Equalizing Board pursuant to the provision of Section 170.08, *Florida Statutes*, and adopted Resolution 2018-30, as supplemented by Resolution 2019-05, adopted on April 23, 2019, authorizing the projects described therein, equalizing and levying special assessments to defray all or a portion of the Total Project Costs and providing that this levy shall be a lien on the property so assessed co-equal with the lien of all state, county, district, municipal or other governmental taxes, all in accordance with Section 170.08, *Florida Statutes*; and

WHEREAS, the Series 2019 Project specially benefits the developable acreage in the District as set forth in Resolution 2018-30 and the Assessment Methodology, and it is reasonable, proper, just and right to assess the portion of the costs of the Series 2019 Project financed with the Series 2019 Bonds to the specially benefitted properties within the District as set forth in Resolution 2018-30 and this Resolution; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the Master Trust Indenture dated April 1, 2019 (the "**Master Indenture**"), as supplemented by that First Supplemental Trust Indenture dated April 1, 2019 (the "**First Supplemental Indenture**") and, together with the Master Indenture, the "**Indenture**") both by and between the District and U.S. Bank National Association, as Trustee, the District Engineer executed and delivered a Certificate of Completion of the Series 2019 Project dated February 18, 2021, (the "**Engineer's Certification**") attached hereto as **Exhibit C**, wherein the District Engineer certified the Series 2019 Project to be complete; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certification evidencing the completion date of the Series 2019 Project as described above, the Board desires to certify the Series 2019 Project complete in accordance with the Indenture; and

WHEREAS, the actual costs incurred to complete the Series 2019 Project did not exceed all amounts on deposit in the Series 2019 Acquisition and Construction Account within the Acquisition and Construction Fund. The remaining balance of One Dollar and Eight Cents (\$1.08), less any amount retained to complete the Series 2019 Project,

together with any interest earnings therein, in the Series 2019 Acquisition and Construction Account within the Acquisition and Construction Fund, shall be transferred to the Series 2019 General Redemption Subaccount of the Series 2019 Bond Redemption Fund in accordance with the Indenture.

NOW, THEREFORE, be it resolved by the Board of Supervisors of the Highland Meadows West Community Development District:

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

SECTION 2. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170 and 190, *Florida Statutes*, and in accordance with the provisions of Resolution 2018-30, as supplemented.

SECTION 3. ACCEPTANCE AND CERTIFICATION OF COMPLETION OF THE SERIES 2019 PROJECT. The Board of Supervisors hereby accepts the Engineer's Certification, attached hereto as **Exhibit C**, certifying the Series 2019 Project complete and upon reliance thereon, certifies the Series 2019 Project complete in accordance with Resolution 2018-30 and the Indenture. The Completion Date, as that term is defined in the Indenture, for the Series 2019 Project shall be the date of the Engineer's Certification.

SECTION 4. FINALIZATION OF SPECIAL ASSESSMENTS SECURING SERIES 2019 BONDS. Pursuant to Section 170.08, *Florida Statutes*, and Resolution 2018-30, special assessments securing the Series 2019 Bonds are to be credited the difference in the assessment as originally made, approved, and confirmed and the proportionate part of the total actual costs of the Series 2019 Project. The remaining balance of the Series 2019 Acquisition and Construction Account, less any amount retained to complete the Series 2019 Project, within the Series 2019 Acquisition and Construction Fund, together with any interest earning therein, shall be transferred to the Series 2019 General Redemption Subaccount as provided in the Indenture. **Exhibit D** attached hereto and incorporated herein by this reference reflects the amortization schedule of the Series 2019 Bonds after the closing of the Series 2019 Acquisition and Construction Account within the Series 2019 Acquisition and Construction Fund. As provided in Resolution 2018-30, the assessments levied reflect the outstanding debt due on the Series 2019 Bonds. Pursuant to Section 170.08, *Florida Statutes*, and Resolution 2018-30, the special assessments on parcels specially benefitted by the Series 2019 Project are hereby finalized in accordance with the Assessment Methodology, attached hereto as **Composite Exhibit B**, which reflects the assessments on the parcels benefitted by the Series 2019 Bonds.

SECTION 5. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, these special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be co-

equal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

SECTION 6. OTHER PROVISIONS REMAIN IN EFFECT. This Resolution is intended to supplement Resolution 2018-30, which remains in full force and effect. This Resolution and Resolution 2018-30 shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution.

SECTION 7. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 8. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 9. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

[Remainder of page intentionally left blank]

APPROVED AND ADOPTED this 18th day of February, 2021.

ATTEST:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Comp. Exhibit A: *Highland Meadows West Community Development District Engineer's Report for Capital Improvements*, dated July 2018, as supplemented by the *Supplemental Engineer's Report for Capital Improvements*, dated April 5, 2019

Comp. Exhibit B: *Master Assessment Methodology Report for Highland Meadows West Community Development District* dated July 24, 2018, as supplemented by the *Supplemental Assessment Methodology for the Series 2019 Assessment Area*, dated April 10, 2019

Exhibit C: Engineer's Certification, dated February 18, 2021

Exhibit D: Amortization Schedule of the Series 2019 Bonds

COMPOSITE EXHIBIT A

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

**ENGINEER'S REPORT
FOR CAPITAL IMPROVEMENTS**

Prepared for:

**BOARD OF SUPERVISORS
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

Prepared by:

**DENNIS WOOD ENGINEERING, LLC
1925 BARTOW ROAD
LAKELAND, FL 33801
PH: 863-940-2040**

JULY 2018

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT

TABLE OF CONTENTS

I.	INTRODUCTION	1-2
II.	PURPOSE AND SCOPE	2-3
III.	THE DEVELOPMENT	3
IV.	THE CAPITAL IMPROVEMENTS.....	3-4
V.	CAPITAL IMPROVEMENT PLAN COMPONENTS	4-5
	Stormwater Management Facilities	4
	Public Roadways.....	5
	Water and Wastewater Facilities	6
	Off-site Improvements	7
	Amenities and Parks.....	7
	Electric and Lighting.....	7
	Entry Features.....	8
	Miscellaneous.....	8
VI.	PERMITTING	9-10
VII.	RECOMMENDATION.....	10
VIII.	REPORT MODIFICATION.....	10
IX.	CONCLUSION.....	11

LIST OF EXHIBITS

EXHIBIT 1- Location Map

EXHIBIT 2- Legal Description

EXHIBIT 3- District Boundary Map

EXHIBIT 4- Land Use Map

EXHIBIT 5- Zoning Map

EXHIBIT 6- Utility Location Map & Drainage Flow Pattern Map

EXHIBIT 7- Summary of Opinion of Probable Costs

EXHIBIT 8- Summary of Proposed District Facilities

EXHIBIT 9- Overall Site Plan

**ENGINEER'S REPORT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

I. INTRODUCTION

The Highland Meadows West Community Development District (the "District") is north of Patterson Road, east and west of Orchid Drive within unincorporated Polk County, (the "County") Florida and partially within Haines City (the "City"). The District currently contains approximately 88 acres and is expected to consist of 396 single family lots, recreation / amenity areas, parks, and associated infrastructure.

The CDD was established under County Ordinance No. 18-045 which was approved by the County Commission on July 10, 2018. The District will own and operate the public roadways and stormwater management facilities, as well as the landscape, irrigation, signage, and recreational facilities within the development.

Public improvements and facilities financed, acquired, and/or constructed by the District will be designed and constructed to conform to regulatory criteria from the City, the County, Southwest Florida Water Management District (SWFWMD), and other applicable agencies with regulatory jurisdiction over the development. An overall estimate of probable cost of the public improvements is provided in Exhibit 7 of this report.

This "Capital Improvement Plan" or "Report" reflects the present intentions of the District and the landowners. It should be noted that the location of proposed facilities and improvements may be adjusted during the final design, permitting, and implementation phases. It should also be noted that these modifications are not expected to diminish the benefits received by the property within the District. The District reserves the right to make reasonable adjustments to the development plan to meet applicable regulatory requirements of agencies with jurisdiction over the development, while maintaining comparable level of benefits to the lands served by the improvements. Changes and modifications are expected as changes in regulatory criteria are implemented.

Implementation of any proposed facilities or improvements outlined in this Report requires written approval from the District's Board of Supervisors. Estimated costs outlined in this report are based on best available information, which includes but is not limited to previous experience with similar projects. Actual costs could be different than estimates because final engineering and specific field conditions may affect construction costs.

All roadway improvements including sidewalks in the right-of-way and storm drainage collection systems (from the curb inlets to their connection to the Stormwater ponds) within the development will be maintained by the District. Water distribution and wastewater collection systems (gravity lines, force mains, and lift stations) will, upon completion, be dedicated to the City for ownership and maintenance.

II. PURPOSE AND SCOPE

The purpose of this Report is to provide engineering support to fund improvements in the District. This Report will identify the proposed public infrastructure to be constructed or acquired by the District along with an opinion of probable cost.

Contained within this Report is a brief description of the public infrastructure to be constructed or acquired by the District. The District will finance, construct, acquire, operate, and maintain all or specific portions of the proposed public infrastructure. An assessment methodology consultant has been retained by the District, who will develop the assessment and financing methodology to be applied using this Report.

The predominant portion of this Report provides descriptions of the proposed public infrastructure improvements, determination of estimated probable construction costs, and the corresponding benefits associated with the implementation of the described improvements. Detailed site construction plans and specifications have not yet been completed and permitted for the improvements described herein. The engineer has considered, and in specific instances has relied upon, the information and documentation prepared or supplied by others, and information that may have been provided by public entities, public employees, the landowner, site construction contractors, other engineering professionals, land surveyors, the District Board of Supervisors, and its staff and consultants.

III. THE DEVELOPMENT

The development will consist of 396 single family homes and associated infrastructure ("Development"). The Development is a planned residential community is located north of Patterson Road, east and west of Orchid Drive partially within the County and partially within the City. The majority of the property is in the County with the remainder in the City. The land use/zoning in the County is RL-4X and RL-2X. The property in the City has a land use of LDR-NR (Low Density Residential) and a zoning of R-1-A-NR. The property in the County shall be annexed in the City. LDR-NR land use will be requested to match the adjacent properties land use. RPUD zoning approval and LDR-NR land use shall be received on the property prior to plan approvals. The development will be constructed in three (3) phases.

IV. THE CAPITAL IMPROVEMENTS

The Capital Improvement Plan, (the "CIP"), consists of public infrastructure in Phases 1, 2, and 3. The primary portions of the CIP will entail stormwater pond construction, roadways built to an "urban" typical section, water and sewer facilities and off-site improvements (including turn lanes and extension of water and sewer mains to serve the development).

There will also be stormwater structures and conveyance culverts within the CIP which will outfall into the on-site retention ponds. These structures and pond areas comprise the overall stormwater facilities of the CIP. Installation of the water distribution and wastewater collection system will also occur at this time. Below ground installation of telecommunications and cable TV will occur, but will not be funded by the District. Installation of street lights and power within the public right of way or easements will be funded by the District.

As a part of the recreational component of the CIP, a public park/amenity center will be within the development west of Orchid Drive. There will be smaller passive park areas on both sides of Orchid Drive within the development at strategic points for maximum utilization of the facilities. The public park/amenity center will have connectivity via sidewalks to the other portions of the District. The public park/amenity center will be accessed by the public roadways and sidewalks.

V. CAPITAL IMPROVEMENT PLAN COMPONENTS

The Capital Improvement Plan includes the following:

Stormwater Management Facilities

Stormwater management facilities consisting of storm conveyance systems and retention ponds are contained within the District boundaries. Stormwater runs off via roadway curb and gutter to storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District's stormwater management systems is regulated by the City, the County, and the SWFWMD. There are no known surface waters.

Federal Emergency Management Agency Flood Insurance Rate Map (FEMA FIRM) Panel No. 12105C-0219G (dated 12/22/2016) demonstrates that the property is located within Flood Zone X. Based on this information and the site topography, it does appear that floodplain compensation will be required.

During the construction of stormwater management facilities, utilities and roadway improvements, the contractor will be required to adhere to a *Stormwater Pollution Prevention Plan* (SWPPP) as required by Florida Department of Environmental Protection (FDEP) as delegated by the Environmental Protection Agency (EPA). The SWPPP will be prepared to depict for the contractor the proposed locations of required erosion control measures and staked turbidity barriers specifically along the down gradient side of any proposed construction activity. The site contractor will be required to provide the necessary reporting on various forms associated with erosion control, its maintenance and any rainfall events that occur during construction activity.

Public Roadways

The proposed public roadway sections are to be 50' R/W with 24' of asphalt and Miami curb or Type F curb and gutter on both sides. The proposed roadway section will consist of stabilized subgrade, lime rock, crushed concrete or cement treated base and asphalt wearing surface. The proposed curb is to be 2' wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and also to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications, and addressing, which will be utilized by the residents and public. As stated above, the District's funding of roadway construction will occur for all public roadways.

Water and Wastewater Facilities

A potable water system inclusive of water main, gate valves, fire hydrants and appurtenances will be installed for the Development. The water service provider will be the City of Haines City Public Utilities. The water system will be a "looped" system. These facilities will be installed within the proposed public rights-of-way within the District. This water will provide the potable (domestic) and fire protection services which will serve the entire District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The gravity sanitary sewer mains will be 8" diameter PVC. The gravity sanitary sewer lines will be placed inside of the proposed public rights-of-way, under the proposed paved roadways. Branching off from these sewer lines will be laterals to serve the individual lots. Lift stations are anticipated for this CIP. Flow from the lift station shall be connected to a proposed force main along Orchid Drive.

Reclaimed water is not available for this site. An irrigation well to be funded by the District will be installed onsite to provide irrigation within the public right of way or irrigation water service shall be provided as part of the domestic water system design. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

Off-Site Improvements

The District will provide funding for the anticipated turn lanes at the development entrance. The site construction activities associated with the CIP are anticipated for completion by phases based on the following estimated schedule: Phase 1 in 2019; Phase 2 in 2020; Phase 3 in 2021. Upon completion of each phase of these improvements, inspection/certifications will be obtained from the SWFWMD; the Polk County Health Department (water distribution system), Florida Department of Environmental Protection (FDEP) (wastewater collection) and the City/County.

Amenities and Parks

The District will provide funding for an Amenity Center to include the following: parking area, pavilion with restroom facilities, pool, tot lot, dog park/all-purpose play field, and walking trails between the phases to provide connectivity to the Amenity Center, and passive parks through out the development which will include benches and walking trails.

Electric and Lighting

The electric distribution system thru the District is currently planned to be underground. The District presently intends to fund and construct the electric conduit, transformer/cabinet pads, and electric manholes required by DUKE. Electric facilities will be owned and maintained by DUKE after dedication, with DUKE providing underground electrical service to the Development. The CDD presently intends to fund the cost to purchase and install the street lighting along the internal roadways within the CDD. These lights will be owned, operated and maintained by DUKE after dedication, with the District funding maintenance services.

Entry Feature

Landscaping, irrigation, entry features and walls at the entrances and along the outside boundary of the Development will be provided by the District. The irrigation system will use an irrigation well. The well and irrigation watermain to the various phases of the development will be constructed or acquired by the CDD with District funds and operated and maintained by the CDD. Landscaping for the roadways will consist of sod, annual flowers, shrubs, ground cover and trees for the internal roadways within the CDD. Perimeter fencing will be provided at the site entrances and perimeters. These items will be funded, owned and maintained by the CDD.

Miscellaneous

The stormwater improvements, landscaping and irrigation, recreational improvements, street lighting, and certain permits and professional fees as described in this report, are being financed by the District with the intention for benefiting all of the developable real property within the District. The construction and maintenance of the proposed public improvements will benefit the development for the intended use as a single-family planned development.

VI. PERMITTING

Construction permits for all phases are required and include the SWFWMD Environmental Resource Permit (ERP), Polk County Health Department, Florida Department of Environmental Protection (FDEP), Army Corps of Engineer Permit (ACOE), and City construction plan approval.

Following is a summary of required permits obtained and pending for the construction of the public infrastructure improvements for the District:

PHASE 1

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2018
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

PHASE 2

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2019
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

PHASE 3

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2019
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

VII. RECOMMENDATION

As previously described within this report, the public infrastructure as described is necessary for the development and functional operation as required by the City. The site planning, engineering design and construction plans for the infrastructure are in accordance with the applicable requirements of the City of Haines City, and the SWFWMD. It should be noted that the infrastructure will provide its intended use and function so long as the construction and installation is in substantial conformance with the design construction plans and regulatory permits.

Items utilized in the *Opinion of Probable Costs* for this report are based upon proposed plan infrastructure as shown on construction drawings incorporating specifications in the most current SWFWMD and the City regulations.

VIII. REPORT MODIFICATION

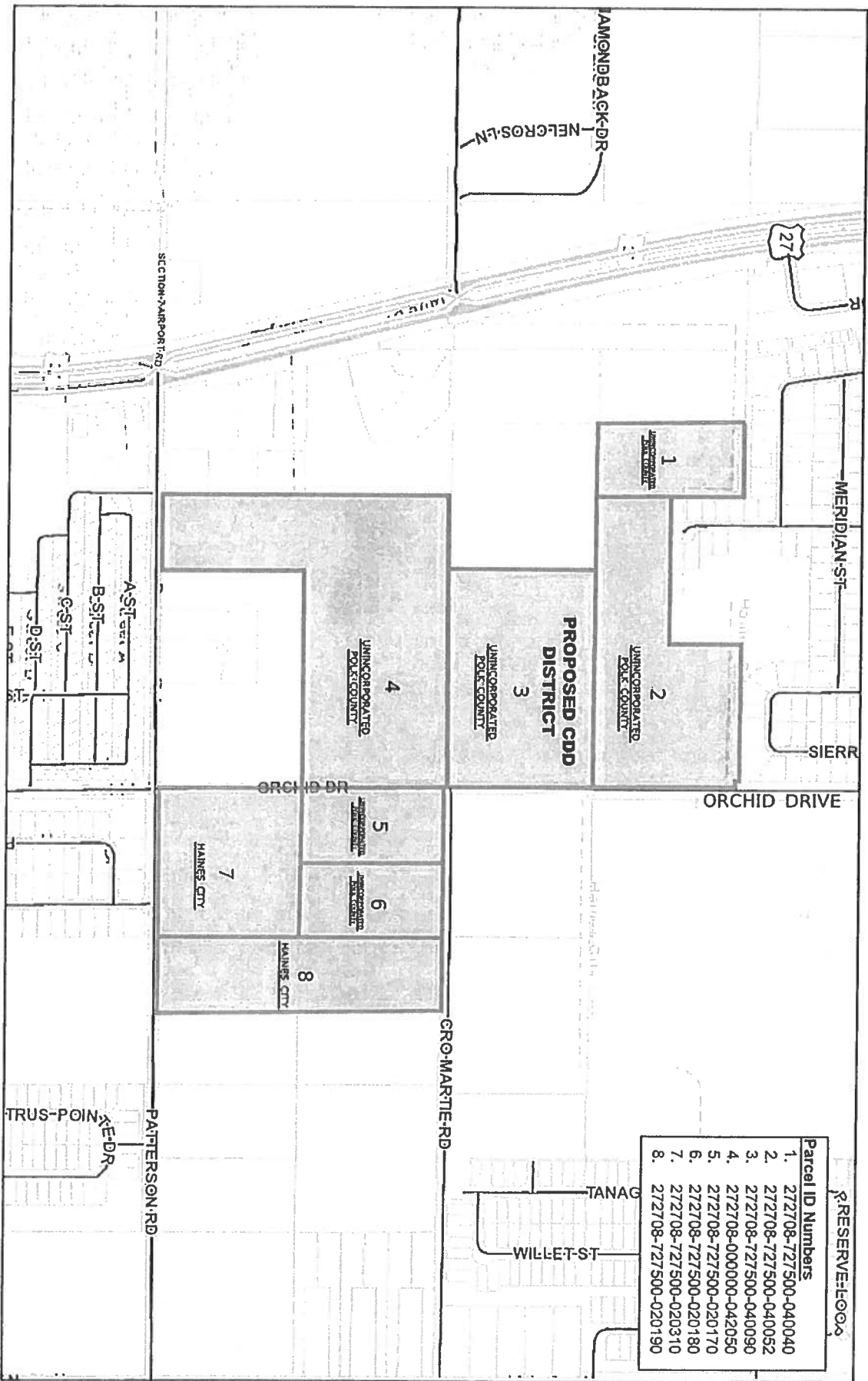
During development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans. However, if such deviations and/or revisions do not change the overall primary objective of the plan for such improvements, then the costs differences would not materially affect the proposed cost estimates.

IX. CONCLUSION

It is our professional opinion that the public infrastructure costs for the CIP provided in this Report are reasonable to complete the construction of the public infrastructure improvements. Furthermore, the public infrastructure improvements will benefit and add value to lands within the District at least equal to the costs of such improvements.

The *Opinion of Probable Costs* of the public infrastructure improvements is only an estimate and is not a guaranteed maximum price. The estimated costs are based upon unit prices currently experienced on an ongoing and similar basis for work in the County. However, labor market, future costs of equipment, materials, changes to the regulatory permitting agencies activities, and the actual construction processes employed by the chosen site contractor are beyond the engineer's control. Due to this inherent opportunity for changes (upward or downward) in the construction costs, the total, final construction cost may be more or less than this estimate.

Based upon the presumption that the CIP construction continues in a timely manner, it is our professional opinion that the proposed public infrastructure improvements when constructed and built in substantial conformance with the approved plans and specifications, can be completed and used for their intended function. Be advised that we have utilized historical costs and direct unit costs from site contractors and consultants in the County, which we believe to be necessary in order to facilitate accuracy associated with the *Opinion of Probable Costs*. Based upon the information above, it is our professional opinion that the acquisition and construction costs of the proposed CIP can be completed at the cost as stated.



RESERVE LOOK	
Parcel ID Numbers	
1.	272708-727500-040040
2.	272708-727500-040052
3.	272708-727500-040090
4.	272708-000000-042050
5.	272708-727500-020170
6.	272708-727500-020180
7.	272708-727500-020310
8.	272708-727500-020190

Dennis

Wood

Engineering

LLC

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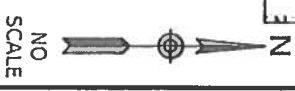
DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

EXHIBIT 1

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

LOCATION MAP



LEGAL DESCRIPTION

PARCEL 1 (272708-727500-040040)

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 2 (272708-727500-040052)

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 3 (272708-727500-040090)

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

PARCEL 4 (272708-000000-042050)

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{1}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

PARCEL 5 (272708-727500-020170)

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 6 (272708-727500-020180)

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

PARCEL 7 (272708-727500-020310)

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

SUBJECT TO MAINTAINED PUBLIC ROAD RIGHT-OF-WAY, EASEMENTS OF RECORD, AND REAL PROPERTY TAXES FOR THE CURRENT YEAR.

PARCEL 8 (272708-727500-020190)

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINING 87.91 ACRES MORE OR LESS.



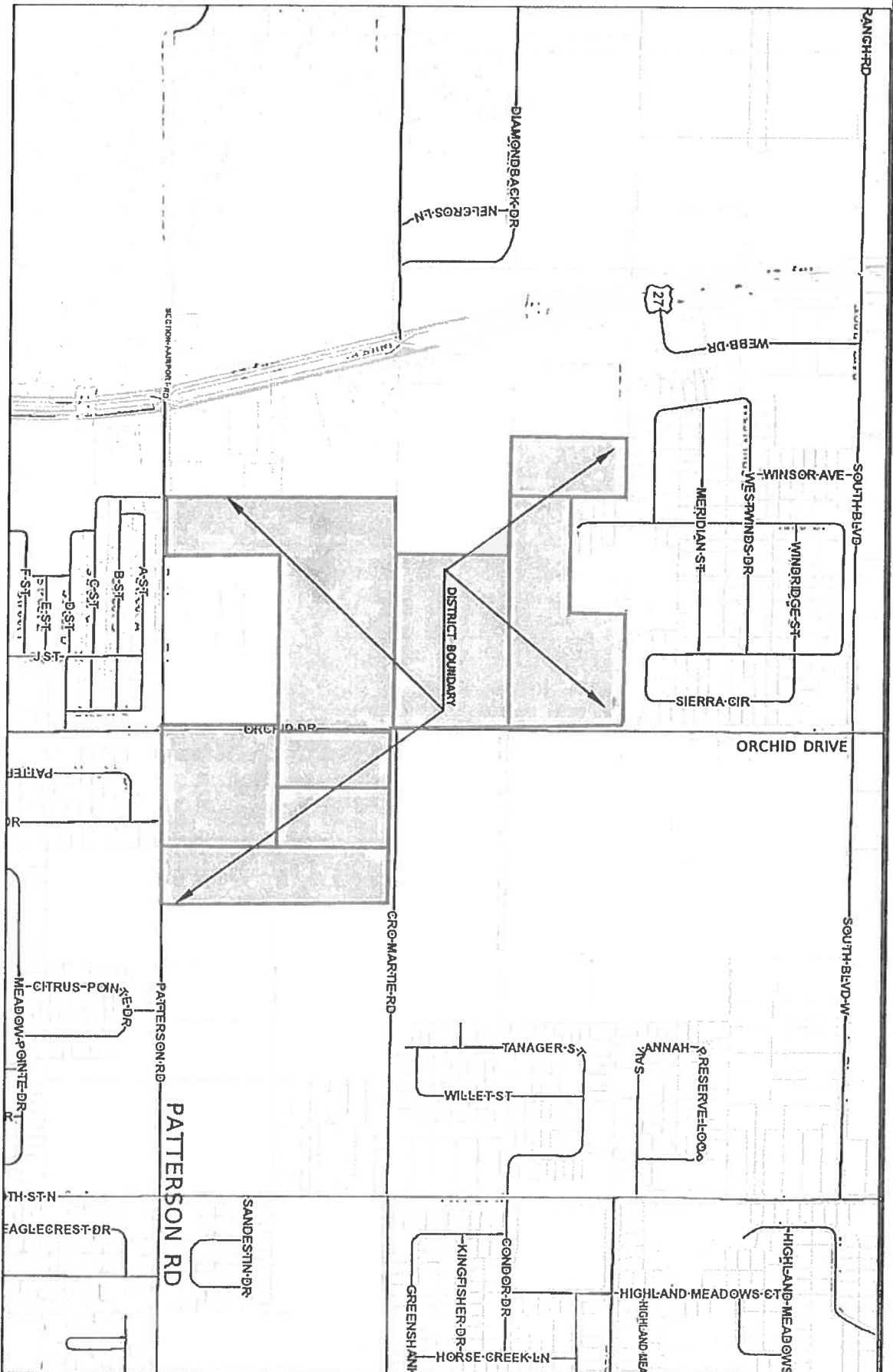
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DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

EXHIBIT 2

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION



Dennis Wood Engineering

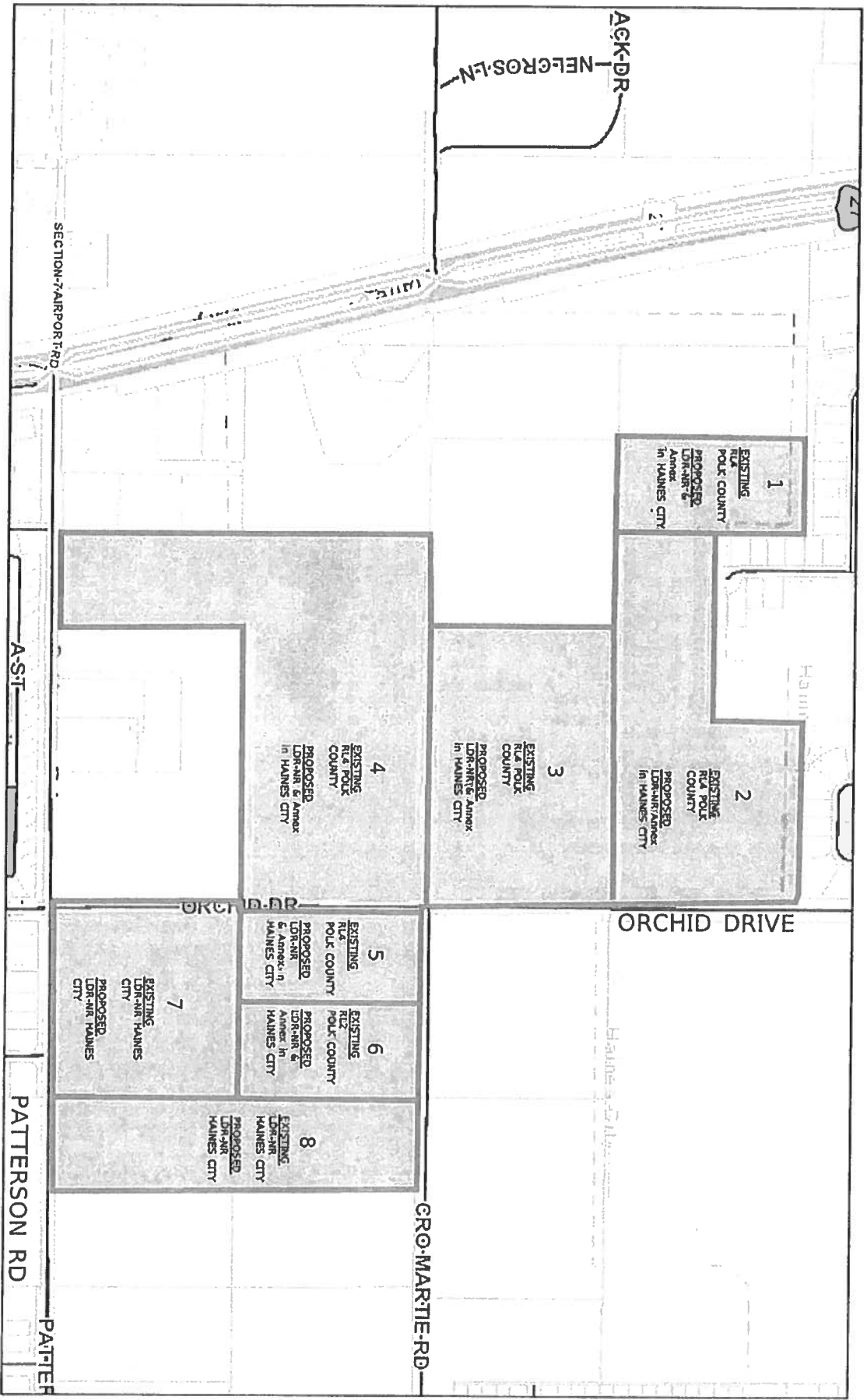
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EXHIBIT 3
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
DISTRICT BOUNDARY MAP



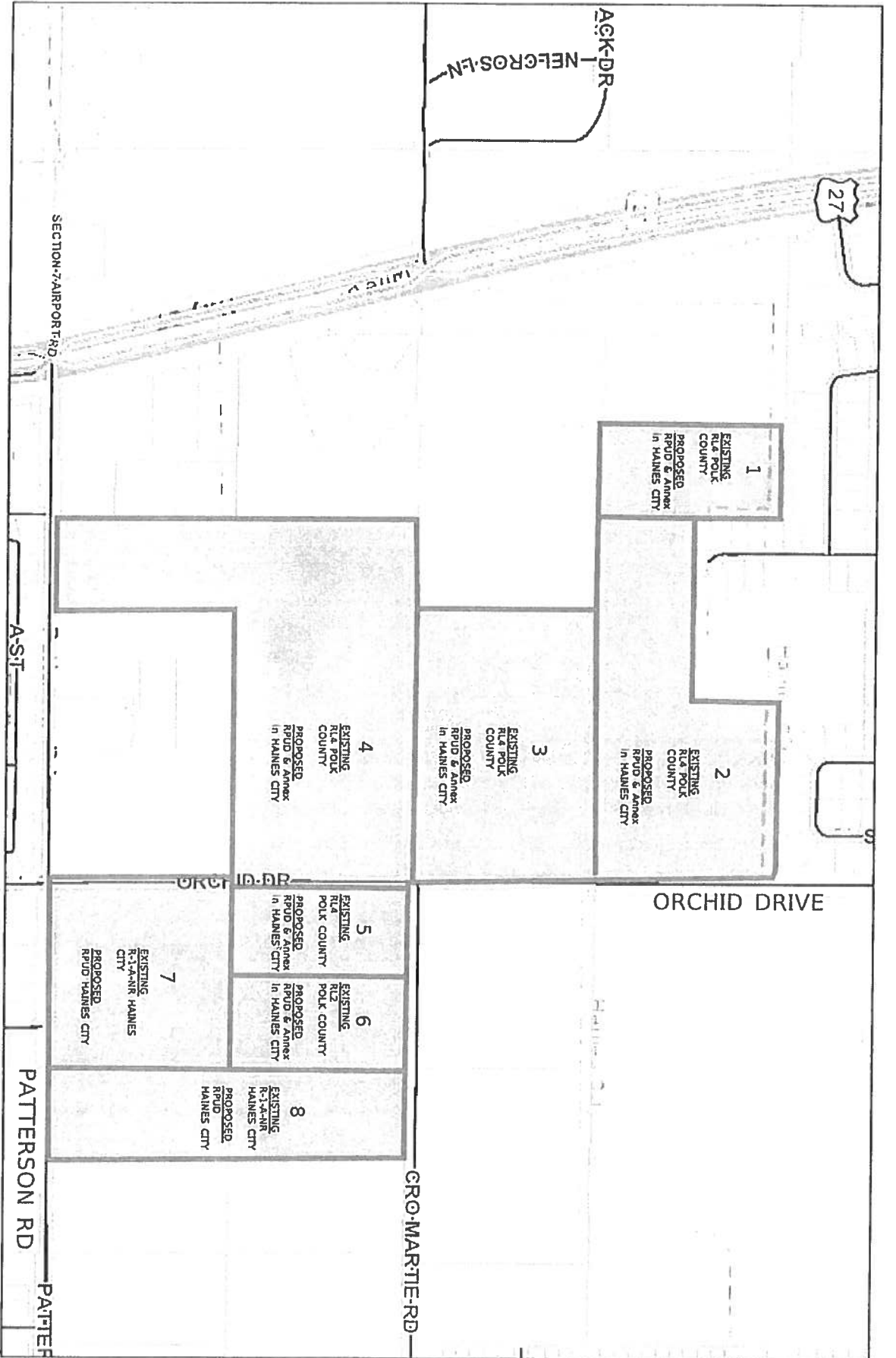


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EXHIBIT 4
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
FUTURE LAND USE

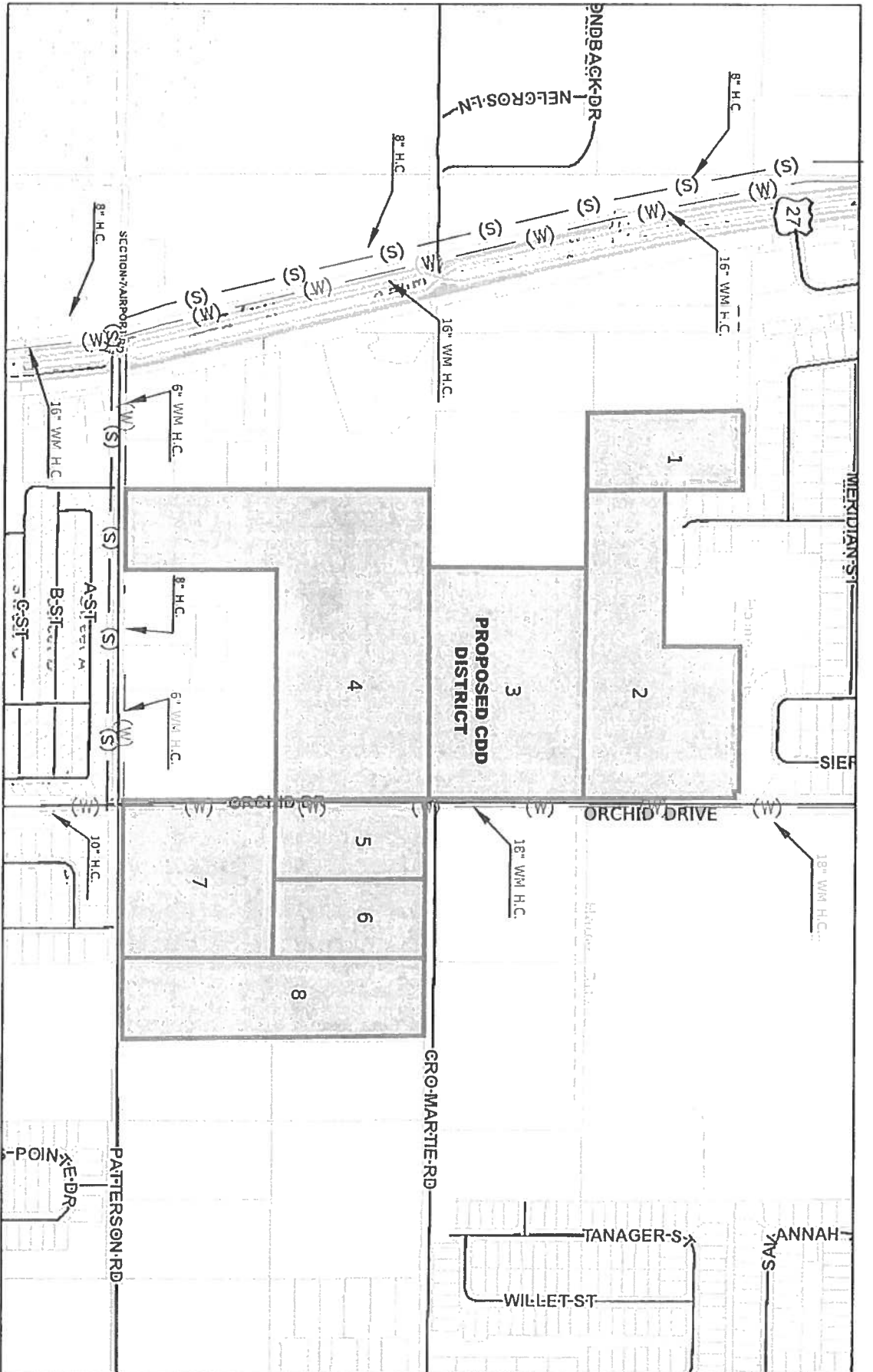


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 CELL: (863) 662-0018
 1925 BARTOW ROAD
 LLC LAKELAND, FL 33801

DENNIS WOOD, PROFESSIONAL ENGINEER
 EMAIL: dennis@woodcivil.com

EXHIBIT 5
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
ZONING MAP

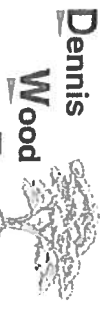




LEGEND

- (W) — EXISTING WATER MAIN (HAINES CITY)
- (S) — EXISTING GRAVITY SEWER MAIN (HAINES CITY)

COMPOSITE EXHIBIT 6 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT WATER & SEWER



OFFICE: (863) 940-2040
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CELL: (863) 662-0018

1925 BARTOW ROAD
LAKE LAND, FL 33801

DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

N
NO SCALE

Exhibit 7
Highland Meadows West
Community Development District
Summary of Probable Cost

Infrastructure	Phase 1 (151 Lots) 2018-2023	Phase 2 (115 Lots) 2019-2024	Phase 3 (130 Lots) 2020-2025	Total (396 Lots)
Offsite Improvements ⁽¹⁾⁽⁵⁾⁽⁷⁾	\$ 220,000.00	\$ -0-	\$ 110,000.00	\$ 330,000.00
Stormwater Management ⁽¹⁾⁽²⁾⁽³⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾	\$ 380,600.00	\$ 290,000.00	\$ 327,600.00	\$ 998,200.00
Utilities (Water, Sewer, & Street Lighting) ^{(1) (5)(7) (9)}	\$1,028,000.00	\$ 480,000.00	\$ 741,000.00	\$2,249,000.00
Roadway ⁽¹⁾⁽⁴⁾⁽⁵⁾⁽⁷⁾	\$ 940,000.00	\$ 720,000.00	\$ 812,000.00	\$2,472,000.00
Entry Feature ⁽¹⁾⁽⁷⁾⁽⁸⁾	\$ 250,000.00	\$ 150,000.00	\$ 250,000.00	\$ 650,000.00
Parks and Amenities ⁽¹⁾⁽⁷⁾	\$ 600,000.00	\$ 100,000.00	\$ 100,000.00	\$ 800,000.00
Contingency	\$ 340,000.00	\$ 175,000.00	\$ 234,000.00	\$ 749,000.00
TOTAL	\$3,758,600.00	\$1,915,000.00	\$ 2,574,600.00	\$8,248,200.00

Notes:

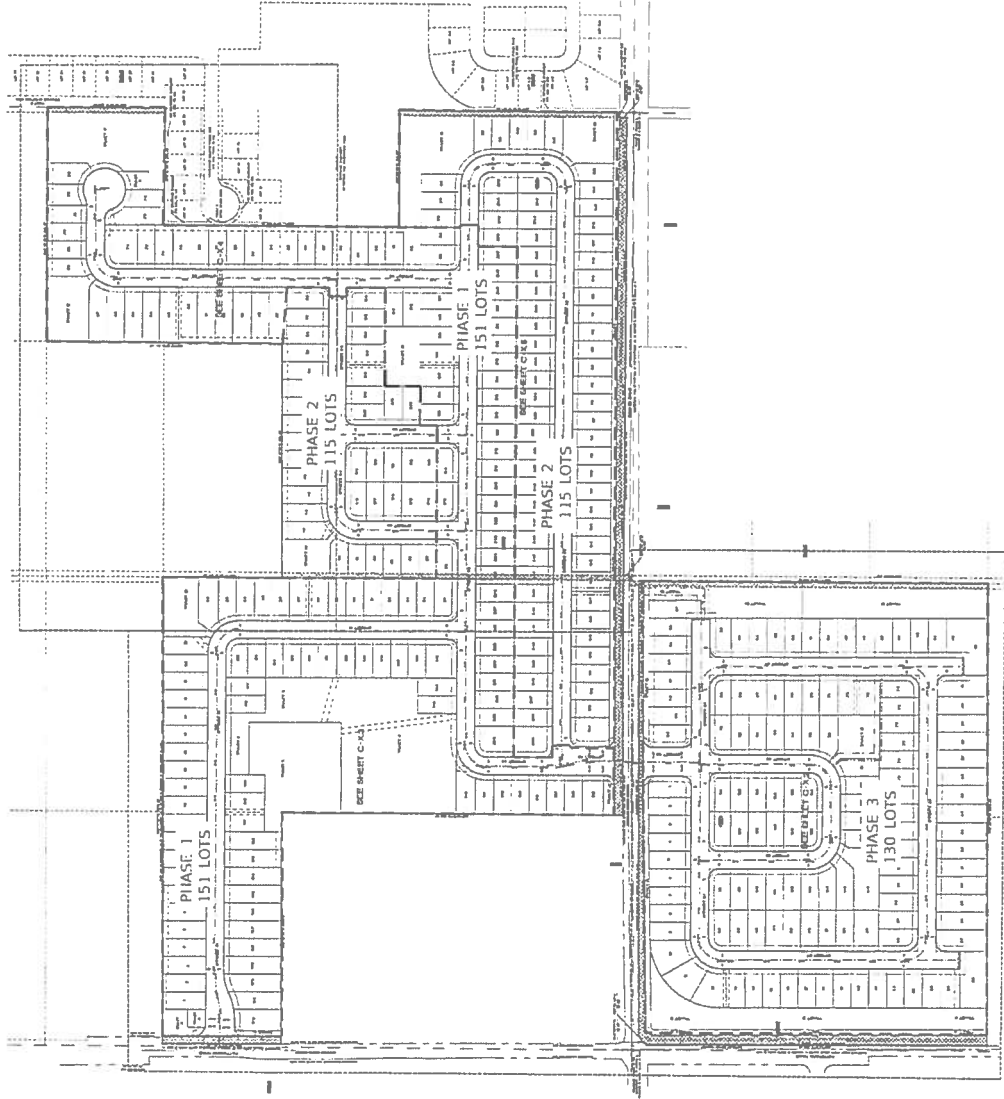
1. Infrastructure consists of roadway improvements, stormwater management facilities, master sanitary sewer lift station and utilities, entry feature, landscaping and signage, and neighborhood parks.
2. Excludes grading of each lot in conjunction with home construction, which will be provided by home builder.
3. Includes stormwater pond excavation.
4. Includes sub-grade, base, asphalt paving, curbing, and civil/site engineering.
5. Includes subdivision infrastructure and civil/site engineering.
6. Stormwater does not include grading associated with building pads.
7. Estimates are based on 2018 cost.
8. Includes entry features, signage, hardscape, landscape, irrigation and fencing.
9. CDD will enter into a Lighting Agreement with Duke Energy for the street light poles and lighting service.
10. Estimates based on 396 lots.

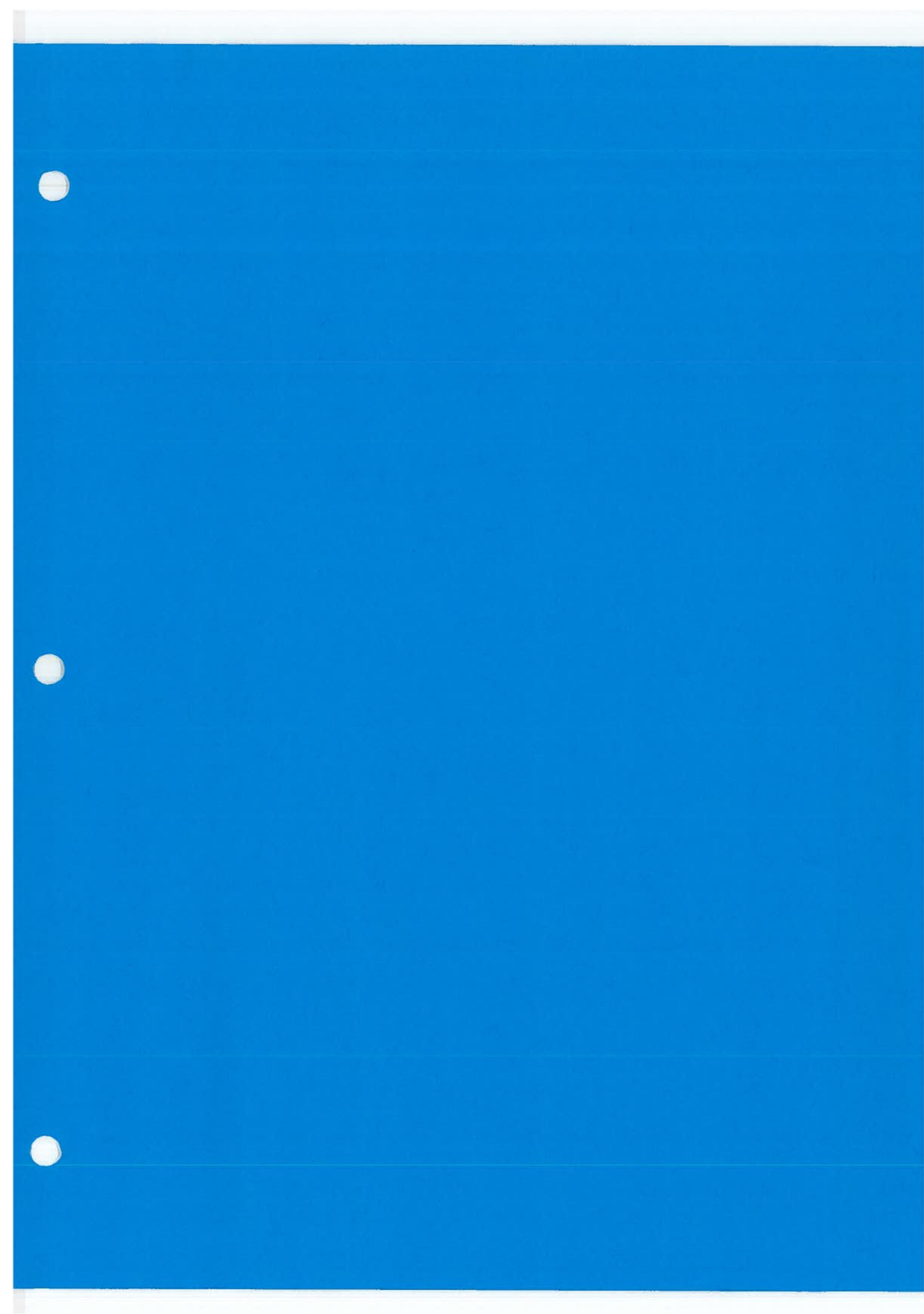
Exhibit 8
Highland Meadows West
Community Development District
Summary of Proposed District Facilities

<u>District Infrastructure</u>	<u>Construction</u>	<u>Ownership</u>	<u>Capital Financing*</u>	<u>Operation and Maintenance</u>
Entry Feature & Signage	District	District	District Bonds	District
Stormwater Facilities	District	District	District Bonds	District
Lift Stations/Water/Sewer	District	City of Haines City	District Bonds	City of Haines City
Street Lighting/Conduit	District	Duke Energy	District Bonds	District
Road Construction	District	District	District Bonds	District
Parks and Amenities	District	District	District Bonds	District
Offsite Improvements	District	Polk County	District Bonds	Polk County

*Costs not funded by bonds will be funded by the developer

1225 SUTTON ROAD KATY, TEXAS 77450 TEL: (281) 462-1118 FAX: (281) 462-1119 EMAIL: dennis@wood-engineering.com		Wood Engineering Dennis Wood ENGINEER		ORCHARD DRIVE/HOLLY HILL ROAD PATTERSON ROAD CITY OF HAYES CITY, POLK COUNTY, STATE OF FLORIDA		DIMENSIONS: 1225 SUTTON ROAD DATE: 01/15/2013		OVERALL GENERAL LOT LAYOUT EXHIBIT 9	
REVISIONS		DATE: 01/15/2013		HIGHLAND MEADOWS WEST		NOT SCALE WITHIN THIS SHEET			





**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

***SUPPLEMENTAL ENGINEER'S REPORT
FOR CAPITAL IMPROVEMENTS***

PREPARED FOR:

BOARD OF SUPERVISORS

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

PREPARED BY:



1925 Bartow Road • Lakeland, FL 33801 • 863-940-2040

April 5, 2019

COMMUNITY DEVELOPMENT DISTRICT

TABLE OF CONTENTS

I. PURPOSE..... 1

II. EXHIBIT 7 – SUMMARY OF PROBABLE COST1

LIST OF TABLES & EXHIBITS

EXHIBIT 7—SUMMARY OF PROBABLE COST

EXHIBIT 9 – MASTER SITE PLAN

HIGHLAND MEADOWS WEST SUPPLEMENTAL ENGINEER'S REPORT

I. PURPOSE

The purpose of this report is to amend the Engineer's Report for the Highland Meadows West CDD. The Engineer's Report dated July 2018 had the project being constructed in three phases. It has been decided to construct the project in two phases instead of three phases. Included in this Supplemental Engineer's Report for Capital Improvements is an amendment to Exhibit 7 (Summary of Probable Cost) and Exhibit 9 (Master Plan).

Additionally, the Davenport Road South CDD and the Highland Meadows West CDD has entered into an agreement to share the amenity center located within the Davenport Road South CDD. The cost associated with the Amenity Center shall be shared between the Davenport Road South CDD and the Highland Meadows West CDD.

II. EXHIBIT 7 (SUMMARY OF PROBABLE COST)

The cost projections for the phases were adjusted to reflect two phases of construction and more recent construction cost information.

III. EXHIBIT 9 (MASTER SITE PLAN)

The overall layout was revised to show the construction of the Development in two phases.

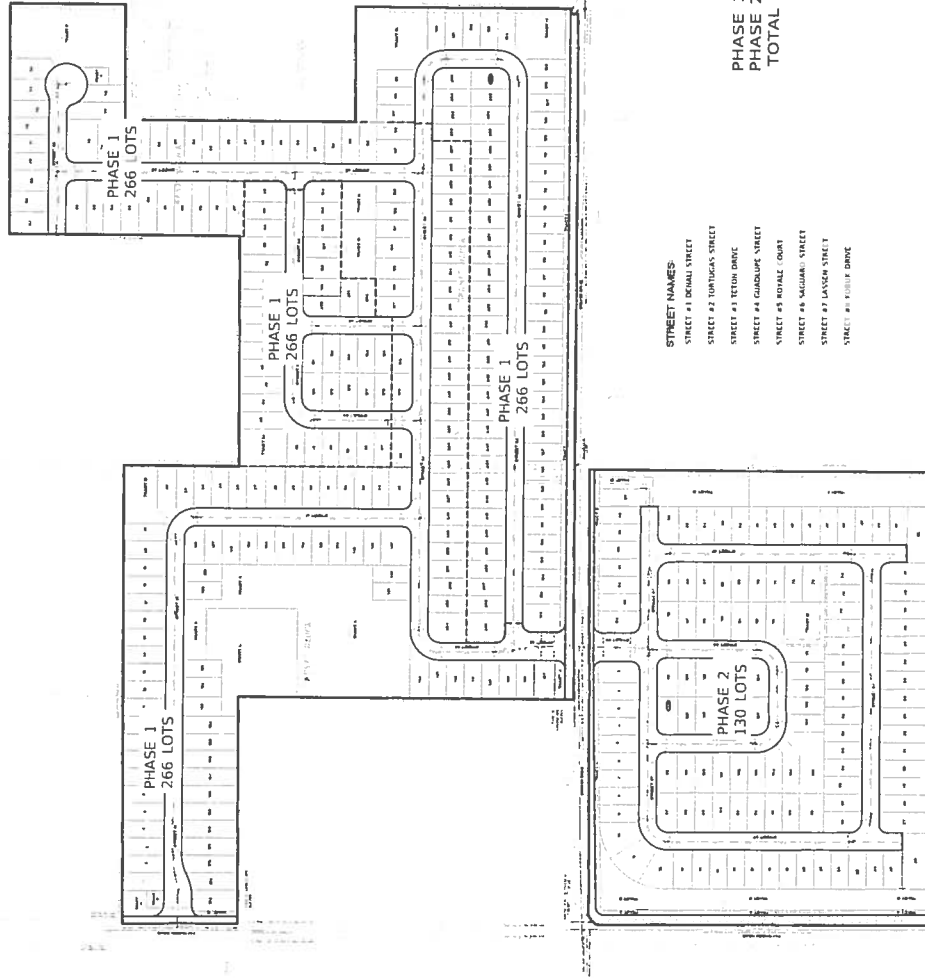
Exhibit 7
Highland Meadows West
Community Development District
Summary of Probable Cost

<u>Infrastructure</u> ⁽¹⁾⁽⁹⁾	<u>Phase 1</u> <u>(266 Lots)</u> <u>2019-2020</u>	<u>Phase 2</u> <u>(130 Lots)</u> <u>2020-2021</u>	<u>Total</u> <u>(396 Lots)</u>
Offsite Improvements ⁽⁵⁾⁽⁶⁾	\$ 270,000.00	\$ 130,000.00	\$ 400,000.00
Stormwater Management ⁽²⁾⁽³⁾⁽⁵⁾⁽⁶⁾	\$1,149,000.00	\$ 560,000.00	\$1,709,000.00
Utilities (Water, Sewer, & Street Lighting) ^{(5)(6) (8)}	\$1,975,000.00	\$ 970,000.00	\$2,945,000.00
Roadway ⁽⁴⁾⁽⁵⁾⁽⁶⁾	\$ 995,000.00	\$ 490,000.00	\$1,485,000.00
Entry Feature & Signage ⁽⁶⁾⁽⁷⁾	\$ 440,000.00	\$ 210,000.00	\$ 650,000.00
Amenity Center ⁽¹⁾⁽⁶⁾	\$ 412,894.00	\$ 201,790.00	\$ 614,684.00
Parks and Recreation Facilities ⁽¹⁾⁽⁶⁾	\$ 127,106.00	\$ 58,210.00	\$ 185,316.00
Contingency	\$ 540,000.00	\$ 260,000.00	\$ 800,000.00
TOTAL	\$5,909,000.00	\$2,880,000.00	\$8,789,000.00

Notes:

1. Infrastructure consists of public roadway improvements, stormwater management facilities, master sanitary sewer lift station and utilities, entry feature, landscaping and signage, and neighborhood parks.
2. Excludes grading of each lot for initial pad construction, lot finishing, and in conjunction with home construction, which will be provided by home builder.
3. Includes stormwater pond excavation. Costs do not include transportation to or placement of fill on private property.
4. Includes sub-grade, base, asphalt paving, curbing, and civil/site engineering of public roads.
5. Includes subdivision infrastructure and civil/site engineering.
6. Estimates are based on 2019 cost.
7. Includes entry features, signage, hardscape, landscape, irrigation and fencing.
8. CDD will enter into a Lighting Agreement with Duke Energy for the street light poles and lighting service. Only undergrounding of wires in public right-of-way and on District land is included.
9. Estimates based on Master Infrastructure to support development of 396 lots.

HIGHLAND MEADOWS WEST



STREET NAMES
 STREET #1 DEMALI STREET
 STREET #2 TORTUGAS STREET
 STREET #3 TETON DRIVE
 STREET #4 GUADALUPE STREET
 STREET #5 ROYALE COURT
 STREET #6 SAGUARO STREET
 STREET #7 LASSON STREET
 STREET #8 KILLIP DRIVE

PHASE 1 = 266 LOTS
 PHASE 2 = 130 LOTS
 TOTAL 396 LOTS

HIGHLAND MEADOWS WEST ORCHARD DRIVE/HOLLY HILL ROAD PATTERSON ROAD CITY OF HANES CITY POLK COUNTY STATE OF FLORIDA		SHEET NO. 0001 DATE: 11/15/2011
OVERALL GENERAL LAYOUT EXHIBIT 9		DATE: 11/15/2011 BY: [Signature]
WOOD ENGINEERING 1825 BARTON ROAD LAKELAND, FL 33852 TEL: (882) 548-2945 FAX: (882) 548-2946 EMAIL: denise@woodeng.com		

COMPOSITE EXHIBIT B

**MASTER
ASSESSMENT METHODOLOGY

FOR

HIGHLANDS MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

Date: July 24, 2018

Prepared by

**Governmental Management Services - Central Florida, LLC
135 W. Central Blvd, Suite 320
Orlando, FL 32801**

Table of Contents

1.0 Introduction.....	3
1.1 Purpose.....	3
1.2 Background	3
1.3 Special Benefits and General Benefits	4
1.4 Requirements of a Valid Assessment Methodology	4
1.5 Special Benefits Exceed the Costs Allocated	5
2.0 Assessment Methodology	5
2.1 Overview	5
2.2 Allocation of Debt.....	6
2.3 Allocation of Benefit	6
2.4 Lienability Test: Special and Peculiar Benefit to the Property	6
2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments	7
3.0 True-Up Mechanism.....	8
4.0 Assessment Roll.....	8
5.0 Appendix	9
Table 1: Development Program	9
Table 2: Capital Improvement Cost Estimates.....	10
Table 3: Bond Sizing	11
Table 4: Allocation of Improvement Costs	12
Table 5: Allocation of Total Par Debt to Each Product Type.....	13
Table 6: Par Debt and Annual Assessments	14
Table 7: Preliminary Assessment Roll	15

GMS-CF, LLC does not represent the Highland Meadows West Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Highland Meadows West Community Development District with financial advisory services or offer investment advice in any form.

1.0 Introduction

The Highland Meadows West Community Development District (the “District”) is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes as amended. The District anticipates the issuance at this time of not to exceed \$11,000,000 of tax exempt bonds in one or more series (the “Bonds”) for the purpose of financing certain infrastructure improvements (“Capital Improvement Plan”) within the District more specifically described in the Engineer’s Report revised and dated July 2018 prepared by Dennis Wood Engineering, LLC , as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of all or a portion of the Capital Improvement Plan that benefit property owners within the District.

1.1 Purpose

This Master Assessment Methodology (the “Assessment Report”) provides for an assessment methodology that allocates the debt to be incurred by the District to benefiting properties within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the Capital Improvement Plan. This Assessment Report will be supplemented with one or more supplemental methodology reports to reflect the actual terms and conditions at the time of the issuance of each series of Bonds issued to finance all or a portion of the Capital Improvement Plan. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

1.2 Background

The District currently includes approximately 88 acres in Polk County, Florida. The development program for the District currently envisions approximately 396 residential units. The proposed development program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified or supplemented accordingly.

The improvements contemplated by the District in the Capital Improvement Plan will provide facilities that benefit certain property within the District. Specifically, the District will construct and/or acquire certain offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Capital Improvement Plan.
2. The District Engineer determines the assessable acres that benefit from the District's Capital Improvement Plan.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct the Capital Improvement Plan.
4. This amount is initially divided equally among the benefited properties on a prorated assessable acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

1.3 Special Benefits and General Benefits

Improvements undertaken by the District create special and peculiar benefits to the property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to property within the District. The implementation of the Capital Improvement Plan enables properties within the boundaries of the District to be developed. Without the District's Capital Improvement Plan, there would be no infrastructure to support development of land within the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside of the District will benefit from the provision of the Capital Improvement Plan. However, these benefits will be incidental for the purpose of the Capital Improvement Plan, which is designed solely to meet the needs of property within the District. Properties outside of the District boundaries do not depend upon the District's Capital Improvement Plan. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

1.4 Requirements of a Valid Assessment Methodology

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.

- 2) The assessments must be fairly and reasonably allocated to the properties being assessed based on the special benefit such properties receive.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

1.5 Special Benefits Exceed the Costs Allocated

The special benefits provided to the property owners within the District will be greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Capital Improvement Plan that is necessary to support full development of property within the District will cost approximately \$8,248,200. The District's Underwriter projects that financing costs required to fund the Capital Improvement Plan costs, the cost of issuance of the Bonds, the funding of a debt service reserve account and capitalized interest, will be approximately \$11,000,000. Without the Capital Improvement Plan, the property within the District would not be able to be developed and occupied by future residents of the community.

2.0 Assessment Methodology

2.1 Overview

The District anticipates issuing approximately \$11,000,000 in Bonds in one or more series to fund the District's entire Capital Improvement Plan, provide for capitalized interest, a debt service reserve account and pay cost of issuance. It is the purpose of this Assessment Report to allocate the \$11,000,000 in debt to the properties within the District benefiting from the Capital Improvement Plan. This report will be supplemented to reflect actual bond terms.

Table 1 identifies the land uses as identified by the Developer within the District. The District has commissioned an Engineer's Report that includes estimated construction costs for the Capital Improvement Plan needed to support the development, which these construction costs are outlined in Table 2. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$8,248,200. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Capital Improvement Plan and related costs was determined by the District's Underwriter to total approximately \$11,000,000. Table 3 shows the breakdown of the bond sizing.

2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan for the District is completed. Until the platting process occurs, the Capital Improvement Plan funded by District bonds benefits all acres within the District.

The initial assessments will be levied on an equal basis to all gross acreage within the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within the District are benefiting from the improvements.

Once platting or the recording of a declaration of condominium of any portion of the District into individual lots or units ("Assigned Properties") has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive, on a first platted, first assigned basis. The "Unassigned Properties" defined as property that has not been platted or subjected to a declaration of condominium, will continue to be assessed on a per acre basis. Eventually the development plan will be completed and the debt relating to the bonds will be allocated to the platted units within the District, which are the beneficiaries of the Capital Improvement Plan, as depicted in Table 5 and Table 6. If there are changes to development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

2.3 Allocation of Benefit

The Capital Improvement Plan consists of offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features and professional fees along with related incidental costs. There is one product type within the planned development. The single family home has been set as the base unit and has been assigned one equivalent residential unit ("ERU"). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

2.4 Lienability Test: Special and Peculiar Benefit to the Property

Construction and/or acquisition by the District of its proposed Capital Improvement Plan will provide several types of systems, facilities and services for its residents. These include offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features.. These improvements accrue

in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of the Capital Improvement Plan, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable, but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type). This is also shown on Table 7 depicting Allocation of Par Debt per Product Type.

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of Capital Improvement Plan have been apportioned to the property within the District according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit

debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Capital Improvement Plan is constructed.

3.0 True Up Mechanism

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Properties. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, when platting for 25%, 50%, 75% and 100% of the units planned for platting has occurred within the District, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the full development plan of the District. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no debt reduction or true-up payment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

If a true-up payment is made less than 45 days prior to an interest payment date, the amount of accrued interest will be calculated to the next succeeding interest payment date.

4.0 Assessment Roll

The District will initially distribute the liens across the property within the District boundaries on a gross acreage basis. As Assigned Properties becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes as part of the foregoing true-up process. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in the District prior to the time final Assigned Properties become known. The current assessment roll is attached as Table 7.

TABLE 1
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 DEVELOPMENT PROGRAM
 MASTER ASSESSMENT METHODOLOGY

Land Use	Total Assessable Units	ERUs per Unit (1)	Total ERUs
Single Family	396	1.00	396
Total Units	396		396

(1) Benefit is allocated on an ERU basis; based on density of planned development, with Single Family 50' = 1 ERU

* Unit mix is subject to change based on marketing and other factors

TABLE 2
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT PLAN COST ESTIMATES
MASTER ASSESSMENT METHODOLOGY

Capital Improvement Plan ("CIP") (1)	Cost Estimate
Offsite Improvements	\$330,000
Stormwater Management	\$998,200
Utilities (Water, Sewer, & Street Lighting)	\$2,249,000
Roadway	\$2,472,000
Entry Feature	\$650,000
Parks and Amenities	\$800,000
Contingencies	\$749,000
	<u>\$8,248,200</u>

(1) A detailed description of these improvements is provided in the Engineer's Report dated July 2018.

TABLE 3
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
BOND SIZING
MASTER ASSESSMENT METHODOLOGY

Description	Total
Construction Funds	\$ 8,248,200
Debt Service Reserve	\$ 799,138
Capitalized Interest	\$ 1,320,000
Underwriters Discount	\$ 220,000
Cost of Issuance	\$ 220,000
Contingency	\$ 192,662
Par Amount*	\$ 11,000,000

Bond Assumptions:	
Interest Rate	6.00%
Amortization	30 years
Capitalized Interest	24 months
Debt Service Reserve	Max Annual
Underwriters Discount	2%

* Par amount is subject to change based on the actual terms at the sale of the bonds

TABLE 4
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF IMPROVEMENT COSTS
MASTER ASSESSMENT METHODOLOGY

Land Use	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements Costs Per Product Type	Improvement Costs Per Unit
Single Family	396	1	396	100.00%	\$ 8,248,200	\$20,829
Totals	396		396	100.00%	\$ 8,248,200	

* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

TABLE 5
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 ALLOCATION OF TOTAL PAR DEBT TO EACH PRODUCT TYPE
 MASTER ASSESSMENT METHODOLOGY

Land Use	No. of Units *	Total Improvements		Allocation of Par		Par Debt Per Unit
		Costs Per Product	Type	Debt Per Product	Type	
Single Family	396	\$	8,248,200	\$	11,000,000	\$27,778
Totals	396	\$	8,248,200	\$	11,000,000	

* Unit mix is subject to change based on marketing and other factors

TABLE 6 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE MASTER ASSESSMENT METHODOLOGY									
Land Use	No. of Units *	Allocation of Par Debt Per Product Type		Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit		Gross Annual Debt Assessment Per Unit (1)	
Single Family	396	\$	11,000,000	\$27,778	\$ 799,138	\$	2,018	\$	2,170
Totals	396	\$	11,000,000		\$ 799,138				

(1) This amount includes collection fees and early payment discounts when collected on the Polk County Tax Bill

* Unit mix is subject to change based on marketing and other factors

TABLE 7
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 PRELIMINARY ASSESSMENT ROLL
 MASTER ASSESSMENT METHODOLOGY

Owner	Property ID #'s*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
HMD West LLC	See Legal Description	87.91	\$125,128	\$ 11,000,000	\$ 799,138	\$ 859,288
Totals		87.91		\$	799,138	\$ 859,288

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

Annual Assessment Periods	30
Projected Bond Rate (%)	6.00%
Maximum Annual Debt Service	\$799,138

* - See Metes and Bounds, attached as Exhibit A

Prepared by: Governmental Management Services - Central Florida, LLC

LEGAL DESCRIPTION

PARCEL 1 (272708-727500-040040)

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 2 (272708-727500-040052)

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 3 (272708-727500-040090)

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

PARCEL 4 (272708-000000-042050)

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{1}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

PARCEL 5 (272708-727500-020170)

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 6 (272708-727500-020180)

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

PARCEL 7 (272708-727500-020310)

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

SUBJECT TO MAINTAINED PUBLIC ROAD RIGHT-OF-WAY, EASEMENTS OF RECORD, AND REAL PROPERTY TAXES FOR THE CURRENT YEAR.

PARCEL 8 (272708-727500-020190)

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINING 87.91 ACRES MORE OR LESS.

**Dennis
Wood**



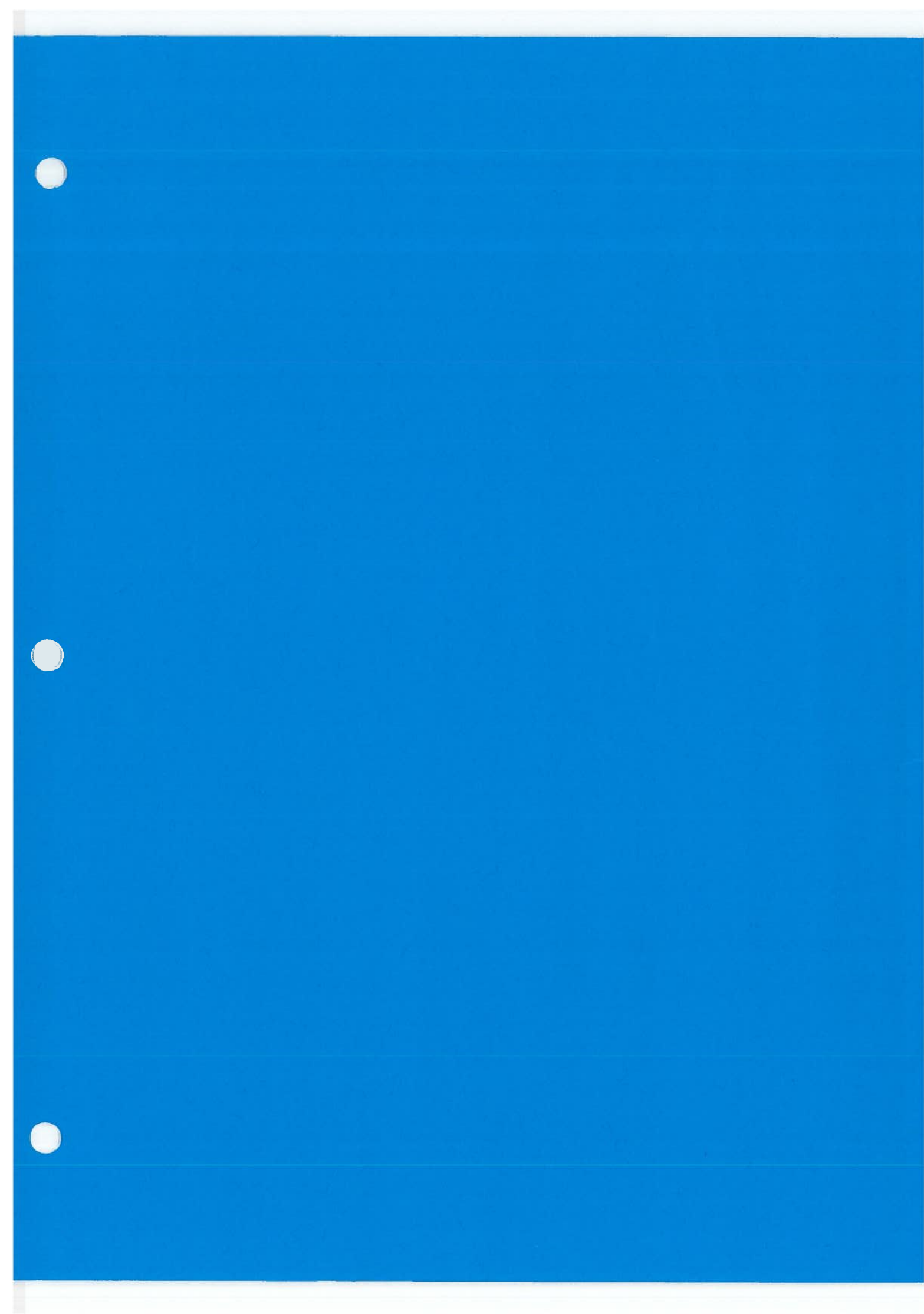
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CELL: (863) 662-0018

1925 BARTOW ROAD
LAKELAND, FL 33801

DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

EXHIBIT 2

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION



**SUPPLEMENTAL
ASSESSMENT METHODOLOGY**

FOR

**HIGHLANDS MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2019 ASSESSMENT AREA**

Date: April 10, 2019

Prepared by

**Governmental Management Services – Central Florida, LLC
135 W. Central Blvd, Suite 320
Orlando, FL 32801**

Table of Contents

1.0 Introduction.....	3
1.1 Purpose.....	3
1.2 Background.....	3
1.3 Special Benefits and General Benefits	4
1.4 Requirements of a Valid Assessment Methodology	5
1.5 Special Benefits Exceed the Costs Allocated	5
2.0 Assessment Methodology	5
2.1 Overview	5
2.2 Allocation of Debt.....	6
2.3 Allocation of Benefit	6
2.4 Lienability Test: Special and Peculiar Benefit to the Property	7
2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments	7
3.0 True-Up Mechanism.....	8
4.0 Assessment Roll.....	8
5.0 Appendix	10
Table 1: Development Program	10
Table 2: Capital Improvement Cost Estimates.....	11
Table 3: Bond Sizing.....	12
Table 4: Allocation of Improvement Costs	13
Table 5: Allocation of Total Par Debt to Each Product Type.....	14
Table 6: Par Debt and Annual Assessments	15
Table 7: Preliminary Assessment Roll	16

GMS-CF, LLC does not represent the Highland Meadows West Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934 as amended. Similarly, GMS-CF, LLC does not provide the Highland Meadows West Community Development District with financial advisory services or offer investment advice in any form.

1.0 Introduction

The Highland Meadows West Community Development District (the "District") is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes as amended. The District anticipates the issuance at this time of not to exceed \$6,118,000 of tax exempt bonds in one or more series (the "Bonds") for the purpose of financing certain infrastructure improvements within Phase 1 ("Capital Improvement Plan") within the District ("Series 2019 Assessment Area") more specifically described in the Engineer's Report revised and dated April 5, 2019 prepared by Wood & Associates Engineering, LLC, as may be amended and supplemented from time to time (the "Engineer's Report"). The District anticipates the construction of all or a portion of the Series 2019 Assessment Area Capital Improvement Plan that benefit property owners within Series 2019 Assessment Area of the District.

1.1 Purpose

This Supplemental Assessment Methodology (the "Assessment Report") supplements the Master Assessment Methodology, dated July 24, 2018. The Assessment Report provides for an assessment methodology that allocates the debt to be incurred by the District to benefiting properties within Series 2019 Assessment Area of the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the Capital Improvement Plan. This Assessment Report will be supplemented with one or more supplemental methodology reports to reflect the actual terms and conditions at the time of the issuance of each series of Bonds issued to finance all or a portion of the Capital Improvement Plan. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner's association, or any other unit of government.

1.2 Background

The District currently includes approximately 88 acres in Polk County, Florida. The development program for the Series 2019 Assessment Area of the District currently envisions approximately 266 residential units and is approximately 57.76 acres. The proposed development program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified or supplemented accordingly.

The improvements contemplated by the District in the Capital Improvement Plan will provide facilities that benefit certain property within the Series 2019 Assessment Area of the District. Specifically, the District will construct and/or acquire certain offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, amenity center, and park and amenity features. Note that the amenity center will be a shared cost between the District and the Davenport Road South CDD. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Capital Improvement Plan.
2. The District Engineer determines the assessable acres that benefit from the District's Capital Improvement Plan.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct the Capital Improvement Plan.
4. This amount is initially divided equally among the benefited properties on a prorated assessable acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

1.3 Special Benefits and General Benefits

Improvements undertaken by the District create special and peculiar benefits to the property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to property within Series 2019 Assessment Area of the District. The implementation of the Capital Improvement Plan enables properties within the boundaries of Series 2019 Assessment Area of the District to be developed. Without the District's Capital Improvement Plan, there would be no infrastructure to support development of land within Series 2019 Assessment Area of the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside of the District will benefit from the provision of the Capital Improvement Plan. However, these benefits will be incidental for the purpose of the Capital Improvement Plan, which is designed solely to meet the needs of property within Series 2019 Assessment Area of the District. Properties outside of Series 2019 Assessment Area of the District boundaries do not depend upon the District's Capital Improvement Plan. The

property owners within Series 2019 Assessment Area of the District are therefore receiving special benefits not received by those outside the District's boundaries.

1.4 Requirements of a Valid Assessment Methodology

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The assessments must be fairly and reasonably allocated to the properties being assessed based on the special benefit such properties receive.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

1.5 Special Benefits Exceed the Costs Allocated

The special benefits provided to the property owners within the District will be greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Capital Improvement Plan that is necessary to support full development of property within Series 2019 Assessment Area of the District will cost approximately \$5,909,000. The District's Underwriter projects that financing costs required to fund the Capital Improvement Plan costs, the cost of issuance of the Bonds, the funding of a debt service reserve account and capitalized interest, will be approximately \$6,118,000. Developer would fund any additional funds needed to complete the Capital Improvement Plan. Without the Capital Improvement Plan, the property within the Series 2019 Assessment Area of District would not be able to be developed and occupied by future residents of the community.

2.0 Assessment Methodology

2.1 Overview

The District anticipates issuing approximately \$6,118,000 in Bonds in one or more series to fund a portion of the Series 2019 Assessment Area of the District's Capital Improvement Plan, provide for capitalized interest, a debt service reserve account and pay cost of issuance. It is the purpose of this Assessment Report to allocate the \$6,118,000 in debt to the properties within Series 2019 Assessment Area of the District benefiting from the Capital Improvement Plan. This report will be supplemented to reflect actual bond terms.

Table 1 identifies the land uses as identified by the Developer within the District. The District has commissioned an Engineer's Report that includes estimated construction costs for the Series 2019 Assessment Area Capital Improvement Plan

needed to support the development, which these construction costs are outlined in Table 2. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$5,909,000. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Capital Improvement Plan and related costs was determined by the District's Underwriter to total approximately \$6,118,000. Table 3 shows the breakdown of the bond sizing.

2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan for the District is completed. Until the platting process occurs, the Capital Improvement Plan funded by District bonds benefits all acres within the District.

The initial assessments will be levied on an equal basis to all gross acreage within Series 2019 Assessment Area of the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within Series 2019 Assessment Area of the District are benefiting from the improvements.

Once platting or the recording of a declaration of condominium of any portion of Series 2019 Assessment Area of the District into individual lots or units ("Assigned Properties") has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive, on a first platted, first assigned basis. The "Unassigned Properties" defined as property that has not been platted or subjected to a declaration of condominium, will continue to be assessed on a per acre basis. Eventually the development plan will be completed and the debt relating to the bonds will be allocated to the platted units within the District, which are the beneficiaries of the Capital Improvement Plan, as depicted in Table 5 and Table 6. If there are changes to development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

2.3 Allocation of Benefit

The Capital Improvement Plan consists of offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, amenity center, and park and amenity features and professional fees along with related incidental costs.

There is one product type within the planned development. The single family home has been set as the base unit and has been assigned one equivalent residential unit ("ERU"). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

2.4 Lienability Test: Special and Peculiar Benefit to the Property

Construction and/or acquisition by the District of its proposed Capital Improvement Plan will provide several types of systems, facilities and services for its residents. These include offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of the Capital Improvement Plan, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable, but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type). This is also shown on Table 7 depicting Allocation of Par Debt per Product Type.

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of Capital Improvement Plan have been apportioned to the property within the District

according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of Series 2019 Assessment Area of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Capital Improvement Plan is constructed.

3.0 True Up Mechanism

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Properties. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, when platting for 25%, 50%, 75% and 100% of the units planned for platting has occurred within the District, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the full development plan of the District. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no debt reduction or true-up payment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

If a true-up payment is made less than 45 days prior to an interest payment date, the amount of accrued interest will be calculated to the next succeeding interest payment date.

4.0 Assessment Roll

The District will initially distribute the liens across the property within Series 2019 Assessment Area of the District boundaries on a gross acreage basis. As Assigned

Properties becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes as part of the foregoing true-up process. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in Series 2019 Assessment Area of the District prior to the time final Assigned Properties become known. The current assessment roll is attached as Table 7.

TABLE 1
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 DEVELOPMENT PROGRAM
 SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Land Use	Total Assessable Units	ERUs per Unit (1)	Total ERUs
Single Family	266	1.00	266
Total Units	266		266

(1) Benefit is allocated on an ERU basis; based on density of planned development, with Single Family 50' = 1 ERU

* Unit mix is subject to change based on marketing and other factors

TABLE 2
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT PLAN COST ESTIMATES
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Capital Improvement Plan ("CIP") (1)	Cost Estimate
Offsite Improvements	\$270,000
Stormwater Management	\$1,149,000
Utilities (Water, Sewer, & Street Lighting)	\$1,975,000
Roadway	\$995,000
Entry Feature	\$440,000
Amenity Center (2)	\$412,894
Parks and Amenities	\$127,106
Contingencies	\$540,000
	\$5,909,000

(1) A detailed description of these improvements is provided in the Engineer's Report dated April 5, 2019.

(2) The Davenport Road South CDD and the Highland Meadows West CDD has entered into an agreement to share the amenity center located within the Davenport Road South CDD. This costs represents shared cost component.

TABLE 3
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
BOND SIZING
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Description	Total
Construction Funds	\$ 5,076,640
Debt Service Reserve	\$ 415,157
Capitalized Interest	\$ 328,843
Underwriters Discount	\$ 122,360
Cost of Issuance	\$ 175,000
Contingency	\$ -
Par Amount*	\$ 6,118,000

Bond Assumptions:	
Interest Rate	5.38%
Amortization	30 years
Capitalized Interest	12 months
Debt Service Reserve	Max Annual
Underwriters Discount	2%

* Par amount is subject to change based on the actual terms at the sale of the bonds

TABLE 4
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF IMPROVEMENT COSTS
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Land Use	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements Costs Per Product Type	Improvement Costs Per Unit
Single Family	266	1	266	100.00%	\$ 5,909,000	\$22,214
Totals	266		266	100.00%	\$ 5,909,000	

* Unit mix is subject to change based on marketing and other factors

TABLE 5
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 ALLOCATION OF TOTAL PAR DEBT TO EACH PRODUCT TYPE
 SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Land Use	No. of Units *	Total Improvements		Allocation of Par		Par Debt Per Unit
		Costs Per Product	Type	Debt Per Product	Type	
Single Family	266	\$ 5,909,000	\$	6,118,000		\$23,000
Totals	266	\$ 5,909,000	\$	6,118,000		

* Unit mix is subject to change based on marketing and other factors

TABLE 6
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Land Use	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt		Gross Annual Debt	
					Assessment Per Unit		Assessment Per Unit (1)	
Single Family	266	\$ 6,118,000	\$23,000	\$ 415,157	\$ 1,561	\$	\$ 1,678	
Totals	266	\$ 6,118,000		\$ 415,157				

(1) This amount includes collection fees and early payment discounts when collected on the Polk County Tax Bill

* Unit mix is subject to change based on marketing and other factors

TABLE 7
 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
 PRELIMINARY ASSESSMENT ROLL
 SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA ONE

Owner	Property ID #'s*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
HMD West LLC	See Legal Description	57.76	\$105,921	\$ 6,118,000	\$ 415,157	\$ 446,405
Totals		57.76		\$	415,157	\$ 446,405

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

Annual Assessment Periods	30
Projected Bond Rate (%)	5.38%
Maximum Annual Debt Service	\$415,157

* - See Metes and Bounds, attached as Exhibit A

HIGHLAND MEADOWS WEST
PHASE 1 ASSESSMENT AREA – 266 LOTS
LEGAL DESCRIPTIONS

PARCEL 1 (272708-727500-040040)

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 2 (272708-727500-040052)

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 3 (272708-727500-040090)

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

PARCEL 4 (272708-000000-042050)

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{3}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

CONTAINING APPROXIMATELY 57.76 ACRES MORE OR LESS.

EXHIBIT C

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT DISTRICT ENGINEER'S CERTIFICATE OF COMPLETION OF THE SERIES 2019 PROJECT

February 18, 2021

Highland Meadows West Community Development District
c/o Governmental Management Services-CF, LLC
219 East Livingston Street
Orlando, FL 32801

Re: Certification of Completion
Highland Meadows West Community Development District
Series 2019 Bonds – Series 2019 Project

This certificate is furnished in accordance with Section 5.01(c) of the Master Trust Indenture dated April 1, 2019 (the “**Master Indenture**”), between the Highland Meadows West Community Development District (the “**District**”) and U.S. Bank National Association (the “**Trustee**”) and is intended to evidence the completion of the Series 2019 Project, as both terms are defined in the Master Indenture, as supplemented by that certain First Supplemental Trust Indenture dated April 1, 2019 (together with the Master Indenture, the “**Indenture**”), and as further described in that certain *Highland Meadows West Community Development District Engineer's Report for Capital Improvements*, dated July 2018, as supplemented by the *Supplemental Engineer's Report for Capital Improvements*, dated April 5, 2019, as Phase 1 and undertaken by the District. All capitalized terms used herein shall have the meaning ascribed to them in the Indenture.

- I. The Series 2019 Project has been completed in substantial compliance with the specifications therefore and all labor, services, materials, and supplies used in the Series 2019 Project have been paid for and acknowledgments of such payments have been obtained from all contractors and suppliers.
- II. All other facilities necessary in connection with the Series 2019 Project have been constructed, acquired, and installed in accordance with the specifications therefore and all Costs and expenses incurred in connection therewith have been paid or adequate provision has been made for such payment by the District.
- III. All plans permits and specification necessary for the operation and maintenance of the improvements made pursuant to the Series 2019 Project are complete and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.
- IV. The total Cost of the Series 2019 Project was less than the amount deposited in the Series 2019 Acquisition and Construction Account resulting in an excess of

proceeds in the amount of One Dollar and Eight Cents (\$1.08), from the Series 2019 Bonds in the Series 2019 Acquisition and Construction Account.

This Certificate is given without prejudice to any rights against third parties which exist as of the date of this Certificate or which may subsequently come into being.

Dated: 2-17-21

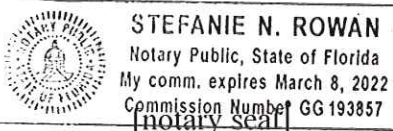
WOOD & ASSOCIATES ENGINEERING LLC

D- Wood

By: Dennis L. Wood, P.E., District Engineer

STATE OF FLORIDA
COUNTY OF Polk

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 17 day of February 2021, by Dennis L. Wood, P.E., as the District Engineer for the Highland Meadows West Community Development District for Series 2019 Bonds.



Stefanie N. Rowan
(Official Notary Signature)
Name: Stefanie Rowan
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

EXHIBIT D

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Revenue Bonds, Series 2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
04/25/2019						6,385,000.00	6,385,000.00
11/01/2019			157,567.19	157,567.19	157,567.19	6,385,000.00	6,385,000.00
05/01/2020			152,484.38	152,484.38		6,385,000.00	6,385,000.00
11/01/2020	105,000.00	4.000%	152,484.38	257,484.38	409,968.76	6,280,000.00	6,280,000.00
05/01/2021			150,384.38	150,384.38		6,280,000.00	6,280,000.00
11/01/2021	110,000.00	4.000%	150,384.38	260,384.38	410,768.76	6,170,000.00	6,170,000.00
05/01/2022			148,184.38	148,184.38		6,170,000.00	6,170,000.00
11/01/2022	115,000.00	4.000%	148,184.38	263,184.38	411,368.76	6,055,000.00	6,055,000.00
05/01/2023			145,884.38	145,884.38		6,055,000.00	6,055,000.00
11/01/2023	120,000.00	4.000%	145,884.38	265,884.38	411,768.76	5,935,000.00	5,935,000.00
05/01/2024			143,484.38	143,484.38		5,935,000.00	5,935,000.00
11/01/2024	125,000.00	4.000%	143,484.38	268,484.38	411,968.76	5,810,000.00	5,810,000.00
05/01/2025			140,984.38	140,984.38		5,810,000.00	5,810,000.00
11/01/2025	125,000.00	4.125%	140,984.38	265,984.38	406,968.76	5,685,000.00	5,685,000.00
05/01/2026			138,406.25	138,406.25		5,685,000.00	5,685,000.00
11/01/2026	135,000.00	4.125%	138,406.25	273,406.25	411,812.50	5,550,000.00	5,550,000.00
05/01/2027			135,621.88	135,621.88		5,550,000.00	5,550,000.00
11/01/2027	140,000.00	4.125%	135,621.88	275,621.88	411,243.76	5,410,000.00	5,410,000.00
05/01/2028			132,734.38	132,734.38		5,410,000.00	5,410,000.00
11/01/2028	145,000.00	4.125%	132,734.38	277,734.38	410,468.76	5,265,000.00	5,265,000.00
05/01/2029			129,743.75	129,743.75		5,265,000.00	5,265,000.00
11/01/2029	150,000.00	4.125%	129,743.75	279,743.75	409,487.50	5,115,000.00	5,115,000.00
05/01/2030			126,650.00	126,650.00		5,115,000.00	5,115,000.00
11/01/2030	155,000.00	4.875%	126,650.00	281,650.00	408,300.00	4,960,000.00	4,960,000.00
05/01/2031			122,871.88	122,871.88		4,960,000.00	4,960,000.00
11/01/2031	165,000.00	4.875%	122,871.88	287,871.88	410,743.76	4,795,000.00	4,795,000.00
05/01/2032			118,850.00	118,850.00		4,795,000.00	4,795,000.00
11/01/2032	170,000.00	4.875%	118,850.00	288,850.00	407,700.00	4,625,000.00	4,625,000.00
05/01/2033			114,706.25	114,706.25		4,625,000.00	4,625,000.00
11/01/2033	180,000.00	4.875%	114,706.25	294,706.25	409,412.50	4,445,000.00	4,445,000.00
05/01/2034			110,318.75	110,318.75		4,445,000.00	4,445,000.00
11/01/2034	190,000.00	4.875%	110,318.75	300,318.75	410,637.50	4,255,000.00	4,255,000.00
05/01/2035			105,687.50	105,687.50		4,255,000.00	4,255,000.00
11/01/2035	200,000.00	4.875%	105,687.50	305,687.50	411,375.00	4,055,000.00	4,055,000.00
05/01/2036			100,812.50	100,812.50		4,055,000.00	4,055,000.00
11/01/2036	210,000.00	4.875%	100,812.50	310,812.50	411,625.00	3,845,000.00	3,845,000.00
05/01/2037			95,693.75	95,693.75		3,845,000.00	3,845,000.00
11/01/2037	220,000.00	4.875%	95,693.75	315,693.75	411,387.50	3,625,000.00	3,625,000.00
05/01/2038			90,331.25	90,331.25		3,625,000.00	3,625,000.00
11/01/2038	230,000.00	4.875%	90,331.25	320,331.25	410,662.50	3,395,000.00	3,395,000.00
05/01/2039			84,725.00	84,725.00		3,395,000.00	3,395,000.00
11/01/2039	240,000.00	4.875%	84,725.00	324,725.00	409,450.00	3,155,000.00	3,155,000.00
05/01/2040			78,875.00	78,875.00		3,155,000.00	3,155,000.00
11/01/2040	250,000.00	5.000%	78,875.00	328,875.00	407,750.00	2,905,000.00	2,905,000.00
05/01/2041			72,625.00	72,625.00		2,905,000.00	2,905,000.00
11/01/2041	265,000.00	5.000%	72,625.00	337,625.00	410,250.00	2,640,000.00	2,640,000.00
05/01/2042			66,000.00	66,000.00		2,640,000.00	2,640,000.00
11/01/2042	275,000.00	5.000%	66,000.00	341,000.00	407,000.00	2,365,000.00	2,365,000.00
05/01/2043			59,125.00	59,125.00		2,365,000.00	2,365,000.00
11/01/2043	290,000.00	5.000%	59,125.00	349,125.00	408,250.00	2,075,000.00	2,075,000.00
05/01/2044			51,875.00	51,875.00		2,075,000.00	2,075,000.00
11/01/2044	305,000.00	5.000%	51,875.00	356,875.00	408,750.00	1,770,000.00	1,770,000.00
05/01/2045			44,250.00	44,250.00		1,770,000.00	1,770,000.00
11/01/2045	320,000.00	5.000%	44,250.00	364,250.00	408,500.00	1,450,000.00	1,450,000.00
05/01/2046			36,250.00	36,250.00		1,450,000.00	1,450,000.00

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Revenue Bonds, Series 2019

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
11/01/2046	335,000.00	5.000%	36,250.00	371,250.00	407,500.00	1,115,000.00	1,115,000.00
05/01/2047			27,875.00	27,875.00		1,115,000.00	1,115,000.00
11/01/2047	355,000.00	5.000%	27,875.00	382,875.00	410,750.00	760,000.00	760,000.00
05/01/2048			19,000.00	19,000.00		760,000.00	760,000.00
11/01/2048	370,000.00	5.000%	19,000.00	389,000.00	408,000.00	390,000.00	390,000.00
05/01/2049			9,750.00	9,750.00		390,000.00	390,000.00
11/01/2049	390,000.00	5.000%	9,750.00	399,750.00	409,500.00		
	6,385,000.00		6,065,936.03	12,450,936.03	12,450,936.03		

SECTION VI

RESOLUTION 2021-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT ACCEPTING THE CERTIFICATION OF THE DISTRICT ENGINEER THAT THE SERIES 2020A PROJECT IS COMPLETE; DECLARING THE SERIES 2020A PROJECT COMPLETE; FINALIZING THE SPECIAL ASSESSMENTS SECURING THE DISTRICT'S SERIES 2020A BONDS; PROVIDING FOR A SUPPLEMENT TO THE IMPROVEMENT LIEN BOOK; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Highland Meadows West Community Development District (“**District**”) was established by Ordinance No. 18-045, duly enacted by the Board of County Commissioners of Polk County, Florida (the “**County**”) on July 10, 2018, as amended by Ordinance No. 2020-003 on January 7, 2020, and approved and consented to by the City Commission of Haines City, Florida (the “**City**”) pursuant to Resolution No. 18-1310 adopted on May 3, 2018, and Resolution 19-1421 adopted on November 7, 2019 (collectively, the “**Ordinance**”), for the purpose of providing infrastructure improvements, facilities, and services to the lands within the District as provided in Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors (the “**Board**”) of the District adopted Resolutions No. 2018-24 on July 24, 2018, authorizing the issuance of not to exceed \$12,000,000 in aggregate principal amount of its Special Assessment Bonds to finance all or a portion of the design, acquisition and construction costs of certain improvements pursuant to the Act;

WHEREAS, the District duly authorized and issued Highland Meadows West Community Development District \$2,770,000 Special Assessment Bonds, Series 2020A (Assessment Area 2 Project) (the “**Assessment Area Two Bonds**”) and Highland Meadows West \$955,000 Special Assessment Bonds, Series 2020A (Assessment Area 3 Project) (the “**Assessment Area Three Bonds**” and together with the Assessment Area Two Bonds, the “**Series 2020A Bonds**”), for the purpose of funding the construction, installation, and acquisition of public infrastructure, improvements, and services for Phase 2 and Phase 3 of the District; and

WHEREAS, the Series 2020A Bonds financed a portion of the District’s master project infrastructure of Assessment Area 2 (the “**Assessment Area 2 Project**”) and Assessment Area 3 (the “**Assessment Area Three Project**” and together with the Assessment Area Two Project, the “**Series 2020A Project**”) within the District, as such is further identified and described in that certain *Highland Meadows West Community Development District Engineer's Report for Capital Improvements* dated July 2018, as further supplemented by the *Second Supplemental Engineer's Report for Capital Improvements* dated January 8, 2020 (collectively, “**Engineer's Report**”), both of which

are attached to this Resolution as **Composite Exhibit A** (together, the “**Engineer’s Report**”); and

WHEREAS, the Engineer’s Report estimates capital costs totaling \$3,826,000 for Phase 2 and Phase 3 of the Series 2020A Project (the “**Total Project Costs**”); and

WHEREAS, pursuant to the terms of the *Master Assessment Methodology Report for Highland Meadows West Community Development District* dated July 24, 2018, as further supplemented by the *Supplemental Assessment Methodology* for the Series 2020A Bonds dated January 29, 2020 (collectively, “**Assessment Methodology**”), attached to this Resolution as **Composite Exhibit B** (collectively, the “**Assessment Methodology**”), the estimated total costs of the Series 2020A Project to be funded by the sale of bonds and secured by assessments, inclusive of capital costs, financing costs, capitalized interest, reserve funds, original issue discounts, and contingencies totaled approximately \$3,721,148; and

WHEREAS, on July 24, 2018 and January 8, 2020, the Board adopted Resolution Nos. 2018-25 and 2020-02 (together, the “**Assessment Resolution**”), respectively, declaring that such Total Project Costs would be defrayed by the imposition of special assessments pursuant to Chapters 170 and 190, *Florida Statutes*, and that such special assessments would be paid in annual installments commencing in the year in which the special assessments were confirmed; and

WHEREAS, on September 25, 2018 and February 12, 2020, the Board, after notice and public hearing, met as an Equalizing Board pursuant to the provision of Section 170.08, *Florida Statutes*, and adopted Resolution Nos. 2018-30 and 2020-07, as supplemented by Resolution Nos. 2020-09 and 2020-10, respectively, adopted on February 12, 2020 (together, the “**Assessment Resolutions**”), authorizing the projects described therein, equalizing and levying special assessments to defray all or a portion of the Total Project Costs and providing that this levy shall be a lien on the property so assessed co-equal with the lien of all state, county, district, municipal or other governmental taxes, all in accordance with Section 170.08, *Florida Statutes*; and

WHEREAS, the Series 2020A Project specially benefits the developable acreage in the District as set forth in the Assessment Resolutions and the Assessment Methodology, and it is reasonable, proper, just and right to assess the portion of the costs of the Series 2020A Project financed with the Series 2020A Bonds to the specially benefitted properties within the District as set forth in the Assessment Resolutions and this Resolution; and

WHEREAS, pursuant to Chapter 170, *Florida Statutes*, and the *Master Trust Indenture*, dated as of April 1, 2019 (“**Master Indenture**”), as supplemented with respect to the Assessment Area 2 Bonds, by a *Second Supplemental Trust Indenture* dated as of February 1, 2020 (the “**Second Supplemental Indenture**” and, together with the Master Indenture, the “**Assessment Area 2 Indenture**”) and, with respect to the Assessment Area 3 Bonds, as supplemented by a *Third Supplemental Trust Indenture* dated as of

February 1, 2020 (the "**Third Supplemental Indenture**" and, together with the Master Indenture, the "**Assessment Area 3 Indenture**"), each by and between the District and U.S. Bank National Association, as trustee ("**Trustee**"), the District Engineer executed and delivered a Certificate of Completion of the Series 2020A Project dated February 18, 2021, (the "**Engineer's Certification**") attached hereto as **Exhibit C**, wherein the District Engineer certified the Series 2020A Project to be complete; and

WHEREAS, upon receipt of and in reliance upon the Engineer's Certification evidencing the completion date of the Series 2020A Project as described above, the Board desires to certify the Series 2020A Project complete in accordance with the Indenture; and

WHEREAS, the actual costs incurred to complete the Assessment Area Two Project did not exceed all amounts on deposit in the Series 2020A Acquisition and Construction Account within the Acquisition and Construction Fund. The remaining balance of *Eleven Cents* (\$0.11), less any amount retained to complete the Assessment Area Two Project, together with any interest earnings therein, in the Series 2020A Acquisition and Construction Account within the Acquisition and Construction Fund, shall be transferred to the Series 2020A General Redemption Subaccount of the Series 2020A Bond Redemption Fund in accordance with the Indenture; and

WHEREAS, the actual costs incurred to complete the Assessment Area Three Project did not exceed all amounts on deposit in the Series 2020A Acquisition and Construction Account within the Acquisition and Construction Fund. The remaining balance of *Eleven Thousand Eight Hundred Seventy-Five Dollars and Seventy Cents* (\$11,875.70), less any amount retained to complete the Assessment Area Three Project, together with any interest earnings therein, in the Series 2020A Acquisition and Construction Account within the Acquisition and Construction Fund, shall be transferred to the Series 2020A General Redemption Subaccount of the Series 2020A Bond Redemption Fund in accordance with the Indenture.

NOW, THEREFORE, be it resolved by the Board of Supervisors of the Highland Meadows West Community Development District:

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

SECTION 2. AUTHORITY FOR THIS RESOLUTION. This Resolution is adopted pursuant to Chapters 170 and 190, *Florida Statutes*, and in accordance with the provisions of Assessment Resolution, as supplemented.

SECTION 3. ACCEPTANCE AND CERTIFICATION OF COMPLETION OF THE SERIES 2020A PROJECT. The Board of Supervisors hereby accepts the Engineer's Certification, attached hereto as **Exhibit C**, certifying the Series 2020A Project complete and upon reliance thereon, certifies the Series 2020A Project complete in accordance with Assessment Resolution and the Indenture. The Completion Date, as that term is defined

in the Indenture, for the Series 2020A Project shall be the date of the Engineer's Certification.

SECTION 4. FINALIZATION OF SPECIAL ASSESSMENTS SECURING SERIES 2020A BONDS. Pursuant to Section 170.08, *Florida Statutes*, and the Assessment Resolution, special assessments securing the Series 2020A Bonds are to be credited the difference in the assessment as originally made, approved, and confirmed and the proportionate part of the total actual costs of the Series 2020A Project. The remaining balance of the Series 2020A Acquisition and Construction Account, less any amount retained to complete the Series 2020A Project, within the Series 2020A Acquisition and Construction Fund, together with any interest earning therein, shall be transferred to the Series 2020A General Redemption Subaccount as provided in the Indenture. **Exhibit D** attached hereto and incorporated herein by this reference reflects the amortization schedule of the Series 2020A Bonds after the closing of the Series 2020A Acquisition and Construction Account within the Series 2020A Acquisition and Construction Fund. As provided in Assessment Resolution, the assessments levied reflect the outstanding debt due on the Series 2020A Bonds. Pursuant to Section 170.08, *Florida Statutes*, and the Assessment Resolution, the special assessments on parcels specially benefitted by the Series 2020A Project are hereby finalized in accordance with the Assessment Methodology, attached hereto as **Composite Exhibit B**, which reflects the assessments on the parcels benefitted by the Series 2020A Bonds.

SECTION 5. IMPROVEMENT LIEN BOOK. Immediately following the adoption of this Resolution, these special assessments as reflected herein shall be recorded by the Secretary of the Board of the District in the District's "Improvement Lien Book." The special assessment or assessments against each respective parcel shall be and shall remain a legal, valid and binding first lien on such parcel until paid and such lien shall be co-equal with the lien of all state, county, district, municipal or other governmental taxes and superior in dignity to all other liens, titles, and claims.

SECTION 6. OTHER PROVISIONS REMAIN IN EFFECT. This Resolution is intended to supplement the Assessment Resolution, which remains in full force and effect. This Resolution and the Assessment Resolution shall be construed to the maximum extent possible to give full force and effect to the provisions of each resolution.

SECTION 7. SEVERABILITY. If any section or part of a section of this resolution be declared invalid or unconstitutional, the validity, force and effect of any other section or part of a section of this resolution shall not thereby be affected or impaired unless it clearly appears that such other section or part of a section of this resolution is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unconstitutional.

SECTION 8. CONFLICTS. All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, superseded and repealed.

SECTION 9. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

APPROVED AND ADOPTED this 18th day of February 18, 2021.

ATTEST:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Comp. Exhibit A: *Highland Meadows West Community Development District Engineer's Report for Capital Improvements* dated July 2018, as further supplemented by the *Second Supplemental Engineer's Report for Capital Improvements* dated January 8, 2020

Comp. Exhibit B: *Master Assessment Methodology Report for Highland Meadows West Community Development District* dated July 24, 2018, as further supplemented by the *Supplemental Assessment Methodology* for the Series 2020A Bonds dated January 29, 2020

Exhibit C: Engineer's Certification, dated February 18, 2021

Exhibit D: Amortization Schedule of the Series 2020A Bonds

COMPOSITE EXHIBIT A

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

**ENGINEER'S REPORT
FOR CAPITAL IMPROVEMENTS**

Prepared for:

**BOARD OF SUPERVISORS
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

Prepared by:

**DENNIS WOOD ENGINEERING, LLC
1925 BARTOW ROAD
LAKELAND, FL 33801
PH: 863-940-2040**

JULY 2018

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT

TABLE OF CONTENTS

I.	INTRODUCTION	1-2
II.	PURPOSE AND SCOPE	2-3
III.	THE DEVELOPMENT	3
IV.	THE CAPITAL IMPROVEMENTS	3-4
V.	CAPITAL IMPROVEMENT PLAN COMPONENTS	4-5
	Stormwater Management Facilities	4
	Public Roadways.....	5
	Water and Wastewater Facilities	6
	Off-site Improvements	7
	Amenities and Parks.....	7
	Electric and Lighting.....	7
	Entry Features.....	8
	Miscellaneous.....	8
VI.	PERMITTING	9-10
VII.	RECOMMENDATION.....	10
VIII.	REPORT MODIFICATION.....	10
IX.	CONCLUSION	11

LIST OF EXHIBITS

EXHIBIT 1- Location Map

EXHIBIT 2- Legal Description

EXHIBIT 3- District Boundary Map

EXHIBIT 4- Land Use Map

EXHIBIT 5- Zoning Map

EXHIBIT 6- Utility Location Map & Drainage Flow Pattern Map

EXHIBIT 7- Summary of Opinion of Probable Costs

EXHIBIT 8- Summary of Proposed District Facilities

EXHIBIT 9- Overall Site Plan

**ENGINEER'S REPORT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

I. INTRODUCTION

The Highland Meadows West Community Development District (the "District") is north of Patterson Road, east and west of Orchid Drive within unincorporated Polk County, (the "County") Florida and partially within Haines City (the "City"). The District currently contains approximately 88 acres and is expected to consist of 396 single family lots, recreation / amenity areas, parks, and associated infrastructure.

The CDD was established under County Ordinance No. 18-045 which was approved by the County Commission on July 10, 2018. The District will own and operate the public roadways and stormwater management facilities, as well as the landscape, irrigation, signage, and recreational facilities within the development.

Public improvements and facilities financed, acquired, and/or constructed by the District will be designed and constructed to conform to regulatory criteria from the City, the County, Southwest Florida Water Management District (SWFWMD), and other applicable agencies with regulatory jurisdiction over the development. An overall estimate of probable cost of the public improvements is provided in Exhibit 7 of this report.

This "Capital Improvement Plan" or "Report" reflects the present intentions of the District and the landowners. It should be noted that the location of proposed facilities and improvements may be adjusted during the final design, permitting, and implementation phases. It should also be noted that these modifications are not expected to diminish the benefits received by the property within the District. The District reserves the right to make reasonable adjustments to the development plan to meet applicable regulatory requirements of agencies with jurisdiction over the development, while maintaining comparable level of benefits to the lands served by the improvements. Changes and modifications are expected as changes in regulatory criteria are implemented.

Implementation of any proposed facilities or improvements outlined in this Report requires written approval from the District's Board of Supervisors. Estimated costs outlined in this report are based on best available information, which includes but is not limited to previous experience with similar projects. Actual costs could be different than estimates because final engineering and specific field conditions may affect construction costs.

All roadway improvements including sidewalks in the right-of-way and storm drainage collection systems (from the curb inlets to their connection to the Stormwater ponds) within the development will be maintained by the District. Water distribution and wastewater collection systems (gravity lines, force mains, and lift stations) will, upon completion, be dedicated to the City for ownership and maintenance.

II. PURPOSE AND SCOPE

The purpose of this Report is to provide engineering support to fund improvements in the District. This Report will identify the proposed public infrastructure to be constructed or acquired by the District along with an opinion of probable cost.

Contained within this Report is a brief description of the public infrastructure to be constructed or acquired by the District. The District will finance, construct, acquire, operate, and maintain all or specific portions of the proposed public infrastructure. An assessment methodology consultant has been retained by the District, who will develop the assessment and financing methodology to be applied using this Report.

The predominant portion of this Report provides descriptions of the proposed public infrastructure improvements, determination of estimated probable construction costs, and the corresponding benefits associated with the implementation of the described improvements. Detailed site construction plans and specifications have not yet been completed and permitted for the improvements described herein. The engineer has considered, and in specific instances has relied upon, the information and documentation prepared or supplied by others, and information that may have been provided by public entities, public employees, the landowner, site construction contractors, other engineering professionals, land surveyors, the District Board of Supervisors, and its staff and consultants.

III. THE DEVELOPMENT

The development will consist of 396 single family homes and associated infrastructure ("Development"). The Development is a planned residential community is located north of Patterson Road, east and west of Orchid Drive partially within the County and partially within the City. The majority of the property is in the County with the remainder in the City. The land use/zoning in the County is RL-4X and RL-2X. The property in the City has a land use of LDR-NR (Low Density Residential) and a zoning of R-1-A-NR. The property in the County shall be annexed in the City. LDR-NR land use will be requested to match the adjacent properties land use. RPUD zoning approval and LDR-NR land use shall be received on the property prior to plan approvals. The development will be constructed in three (3) phases.

IV. THE CAPITAL IMPROVEMENTS

The Capital Improvement Plan, (the "CIP"), consists of public infrastructure in Phases 1, 2, and 3. The primary portions of the CIP will entail stormwater pond construction, roadways built to an "urban" typical section, water and sewer facilities and off-site improvements (including turn lanes and extension of water and sewer mains to serve the development).

There will also be stormwater structures and conveyance culverts within the CIP which will outfall into the on-site retention ponds. These structures and pond areas comprise the overall stormwater facilities of the CIP. Installation of the water distribution and wastewater collection system will also occur at this time. Below ground installation of telecommunications and cable TV will occur, but will not be funded by the District. Installation of street lights and power within the public right of way or easements will be funded by the District.

As a part of the recreational component of the CIP, a public park/amenity center will be within the development west of Orchid Drive. There will be smaller passive park areas on both sides of Orchid Drive within the development at strategic points for maximum utilization of the facilities. The public park/amenity center will have connectivity via sidewalks to the other portions of the District. The public park/amenity center will be accessed by the public roadways and sidewalks.

V. CAPITAL IMPROVEMENT PLAN COMPONENTS

The Capital Improvement Plan includes the following:

Stormwater Management Facilities

Stormwater management facilities consisting of storm conveyance systems and retention ponds are contained within the District boundaries. Stormwater runs off via roadway curb and gutter to storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District's stormwater management systems is regulated by the City, the County, and the SWFWMD. There are no known surface waters.

Federal Emergency Management Agency Flood Insurance Rate Map (FEMA FIRM) Panel No. 12105C-0219G (dated 12/22/2016) demonstrates that the property is located within Flood Zone X. Based on this information and the site topography, it does appear that floodplain compensation will be required.

During the construction of stormwater management facilities, utilities and roadway improvements, the contractor will be required to adhere to a *Stormwater Pollution Prevention Plan* (SWPPP) as required by Florida Department of Environmental Protection (FDEP) as delegated by the Environmental Protection Agency (EPA). The SWPPP will be prepared to depict for the contractor the proposed locations of required erosion control measures and staked turbidity barriers specifically along the down gradient side of any proposed construction activity. The site contractor will be required to provide the necessary reporting on various forms associated with erosion control, its maintenance and any rainfall events that occur during construction activity.

Public Roadways

The proposed public roadway sections are to be 50' R/W with 24' of asphalt and Miami curb or Type F curb and gutter on both sides. The proposed roadway section will consist of stabilized subgrade, lime rock, crushed concrete or cement treated base and asphalt wearing surface. The proposed curb is to be 2' wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and also to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications, and addressing, which will be utilized by the residents and public. As stated above, the District's funding of roadway construction will occur for all public roadways.

Water and Wastewater Facilities

A potable water system inclusive of water main, gate valves, fire hydrants and appurtenances will be installed for the Development. The water service provider will be the City of Haines City Public Utilities. The water system will be a "looped" system. These facilities will be installed within the proposed public rights-of-way within the District. This water will provide the potable (domestic) and fire protection services which will serve the entire District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The gravity sanitary sewer mains will be 8" diameter PVC. The gravity sanitary sewer lines will be placed inside of the proposed public rights-of-way, under the proposed paved roadways. Branching off from these sewer lines will be laterals to serve the individual lots. Lift stations are anticipated for this CIP. Flow from the lift station shall be connected to a proposed force main along Orchid Drive.

Reclaimed water is not available for this site. An irrigation well to be funded by the District will be installed onsite to provide irrigation within the public right of way or irrigation water service shall be provided as part of the domestic water system design. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

Off-Site Improvements

The District will provide funding for the anticipated turn lanes at the development entrance. The site construction activities associated with the CIP are anticipated for completion by phases based on the following estimated schedule: Phase 1 in 2019; Phase 2 in 2020; Phase 3 in 2021. Upon completion of each phase of these improvements, inspection/certifications will be obtained from the SWFWMD; the Polk County Health Department (water distribution system), Florida Department of Environmental Protection (FDEP) (wastewater collection) and the City/County.

Amenities and Parks

The District will provide funding for an Amenity Center to include the following: parking area, pavilion with restroom facilities, pool, tot lot, dog park/all-purpose play field, and walking trails between the phases to provide connectivity to the Amenity Center, and passive parks through out the development which will include benches and walking trails.

Electric and Lighting

The electric distribution system thru the District is currently planned to be underground. The District presently intends to fund and construct the electric conduit, transformer/cabinet pads, and electric manholes required by DUKE. Electric facilities will be owned and maintained by DUKE after dedication, with DUKE providing underground electrical service to the Development. The CDD presently intends to fund the cost to purchase and install the street lighting along the internal roadways within the CDD. These lights will be owned, operated and maintained by DUKE after dedication, with the District funding maintenance services.

Entry Feature

Landscaping, irrigation, entry features and walls at the entrances and along the outside boundary of the Development will be provided by the District. The irrigation system will use an irrigation well. The well and irrigation watermain to the various phases of the development will be constructed or acquired by the CDD with District funds and operated and maintained by the CDD. Landscaping for the roadways will consist of sod, annual flowers, shrubs, ground cover and trees for the internal roadways within the CDD. Perimeter fencing will be provided at the site entrances and perimeters. These items will be funded, owned and maintained by the CDD.

Miscellaneous

The stormwater improvements, landscaping and irrigation, recreational improvements, street lighting, and certain permits and professional fees as described in this report, are being financed by the District with the intention for benefiting all of the developable real property within the District. The construction and maintenance of the proposed public improvements will benefit the development for the intended use as a single-family planned development.

VI. PERMITTING

Construction permits for all phases are required and include the SWFWMD Environmental Resource Permit (ERP), Polk County Health Department, Florida Department of Environmental Protection (FDEP), Army Corps of Engineer Permit (ACOE), and City construction plan approval.

Following is a summary of required permits obtained and pending for the construction of the public infrastructure improvements for the District:

PHASE 1

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2018
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

PHASE 2

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2019
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

PHASE 3

Permits / Approvals	Approval / Expected Date
Zoning Approval	October 2018
Preliminary Plat	November 2019
SWFWMD ERP	January 2019
Construction Permits	January 2019
Polk County Health Department Water	January 2019
FDEP Sewer	January 2019
FDEP NOI	January 2019
ACOE	January 2019

VII. RECOMMENDATION

As previously described within this report, the public infrastructure as described is necessary for the development and functional operation as required by the City. The site planning, engineering design and construction plans for the infrastructure are in accordance with the applicable requirements of the City of Haines City, and the SWFWMD. It should be noted that the infrastructure will provide its intended use and function so long as the construction and installation is in substantial conformance with the design construction plans and regulatory permits.

Items utilized in the *Opinion of Probable Costs* for this report are based upon proposed plan infrastructure as shown on construction drawings incorporating specifications in the most current SWFWMD and the City regulations.

VIII. REPORT MODIFICATION

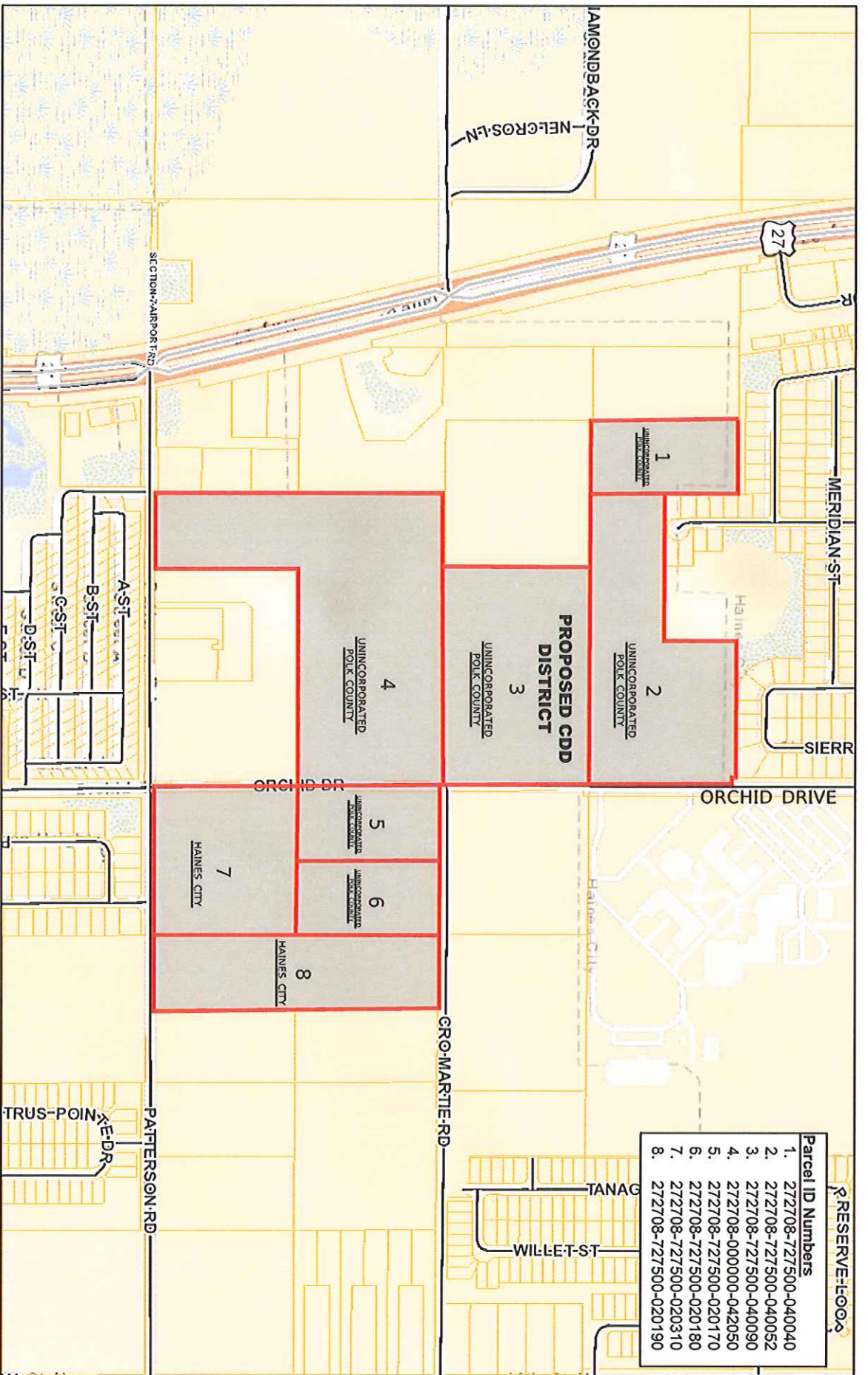
During development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans. However, if such deviations and/or revisions do not change the overall primary objective of the plan for such improvements, then the costs differences would not materially affect the proposed cost estimates.

IX. CONCLUSION

It is our professional opinion that the public infrastructure costs for the CIP provided in this Report are reasonable to complete the construction of the public infrastructure improvements. Furthermore, the public infrastructure improvements will benefit and add value to lands within the District at least equal to the costs of such improvements.

The *Opinion of Probable Costs* of the public infrastructure improvements is only an estimate and is not a guaranteed maximum price. The estimated costs are based upon unit prices currently experienced on an ongoing and similar basis for work in the County. However, labor market, future costs of equipment, materials, changes to the regulatory permitting agencies activities, and the actual construction processes employed by the chosen site contractor are beyond the engineer's control. Due to this inherent opportunity for changes (upward or downward) in the construction costs, the total, final construction cost may be more or less than this estimate.

Based upon the presumption that the CIP construction continues in a timely manner, it is our professional opinion that the proposed public infrastructure improvements when constructed and built in substantial conformance with the approved plans and specifications, can be completed and used for their intended function. Be advised that we have utilized historical costs and direct unit costs from site contractors and consultants in the County, which we believe to be necessary in order to facilitate accuracy associated with the *Opinion of Probable Costs*. Based upon the information above, it is our professional opinion that the acquisition and construction costs of the proposed CIP can be completed at the cost as stated.



Dennis

Wood

Engineering



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LAKELAND, FL 33801

DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

EXHIBIT 1

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

LOCATION MAP



LEGAL DESCRIPTION

PARCEL 1 (272708-727500-040040)

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 2 (272708-727500-040052)

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 3 (272708-727500-040090)

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

PARCEL 4 (272708-000000-042050)

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{3}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

PARCEL 5 (272708-727500-020170)

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 6 (272708-727500-020180)

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

PARCEL 7 (272708-727500-020310)

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

SUBJECT TO MAINTAINED PUBLIC ROAD RIGHT-OF-WAY, EASEMENTS OF RECORD, AND REAL PROPERTY TAXES FOR THE CURRENT YEAR.

PARCEL 8 (272708-727500-020190)

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINING 87.91 ACRES MORE OR LESS.



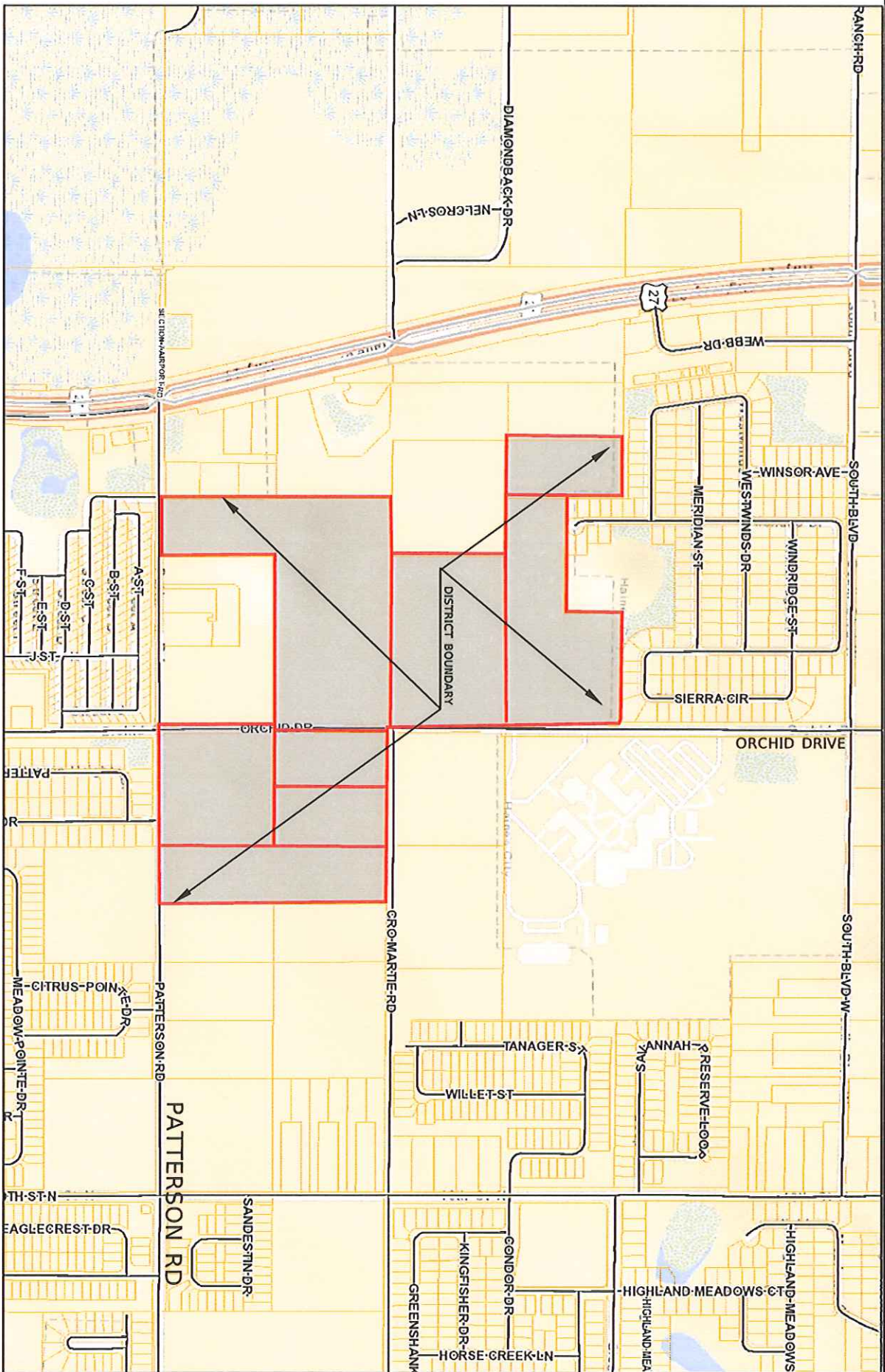
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EXHIBIT 2

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION



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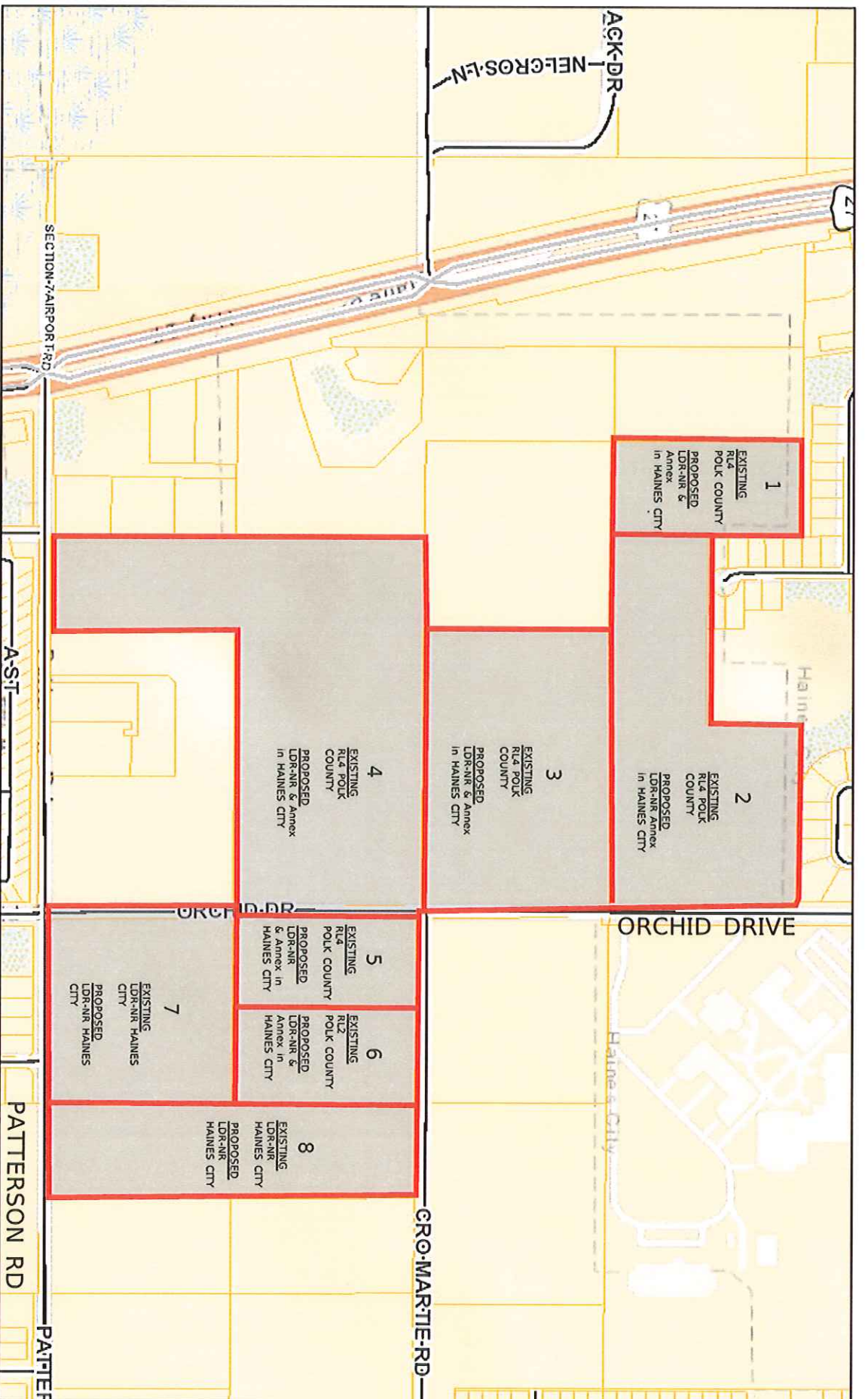
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EXHIBIT 3

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

DISTRICT BOUNDARY MAP



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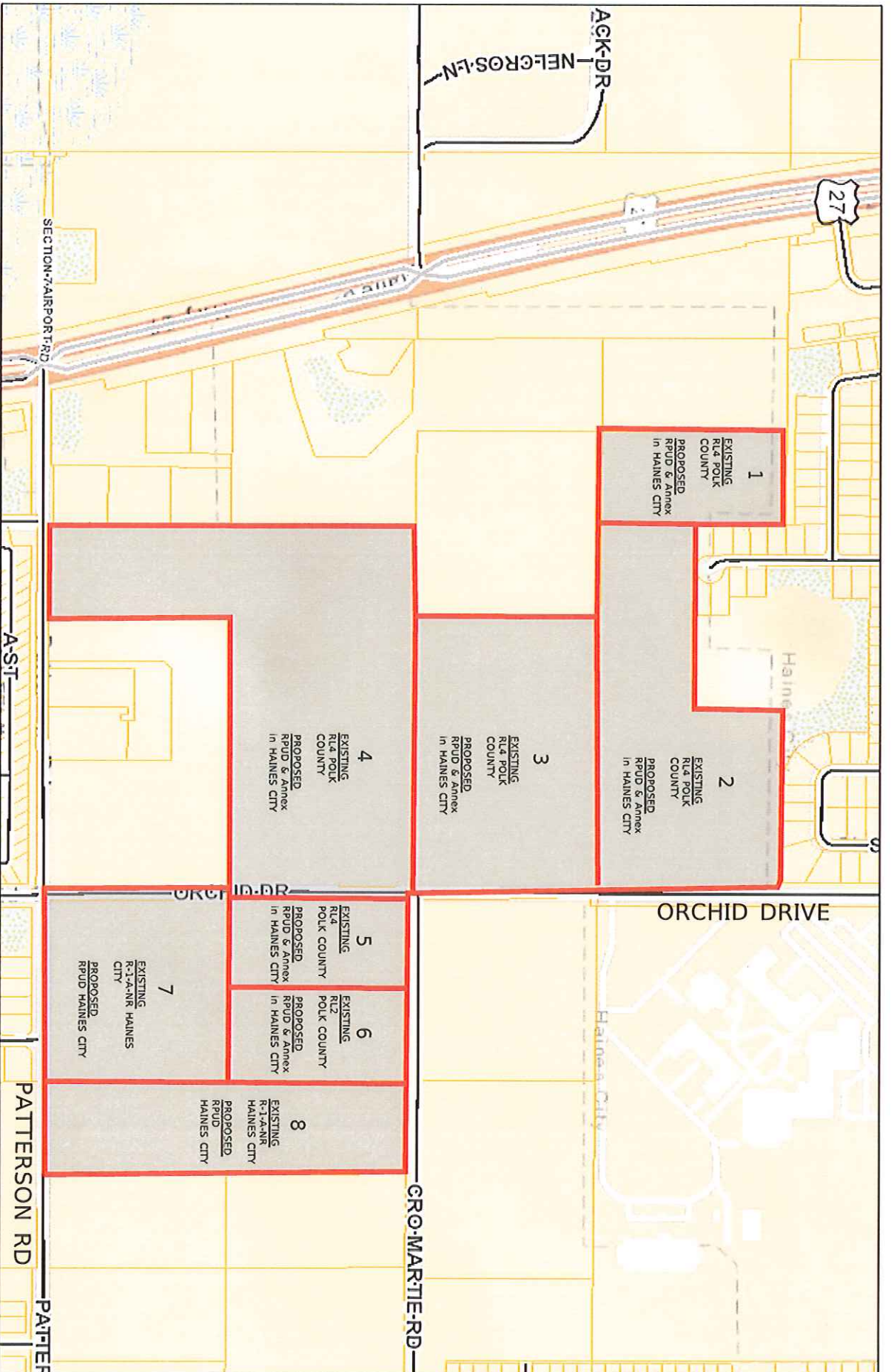
EXHIBIT 4

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

FUTURE LAND USE





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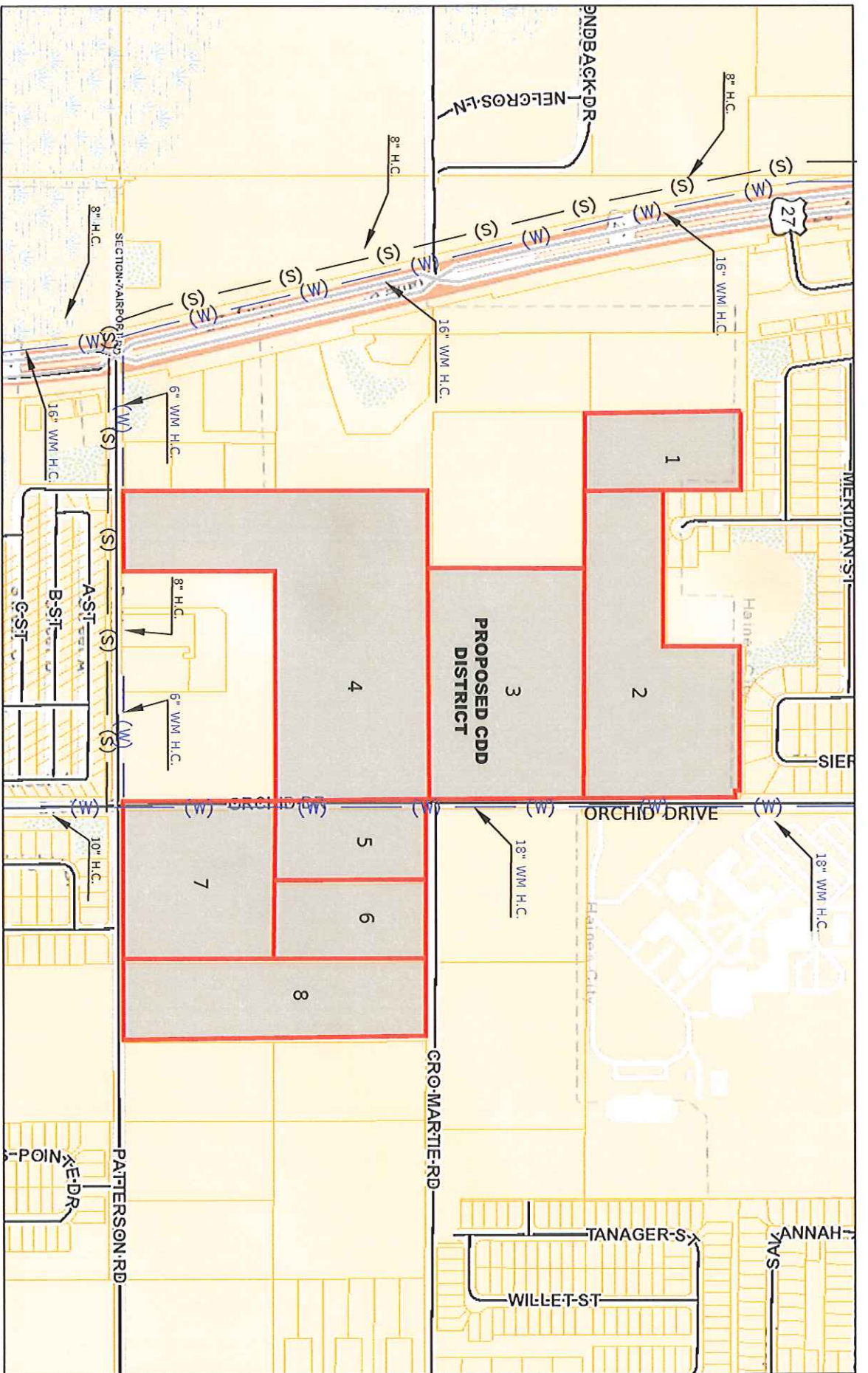
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EXHIBIT 5

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

ZONING MAP



LEGEND

- (W) ——— EXISTING WATER MAIN (HAINES CITY)
- (S) ——— EXISTING GRAVITY SEWER MAIN (HAINES CITY)



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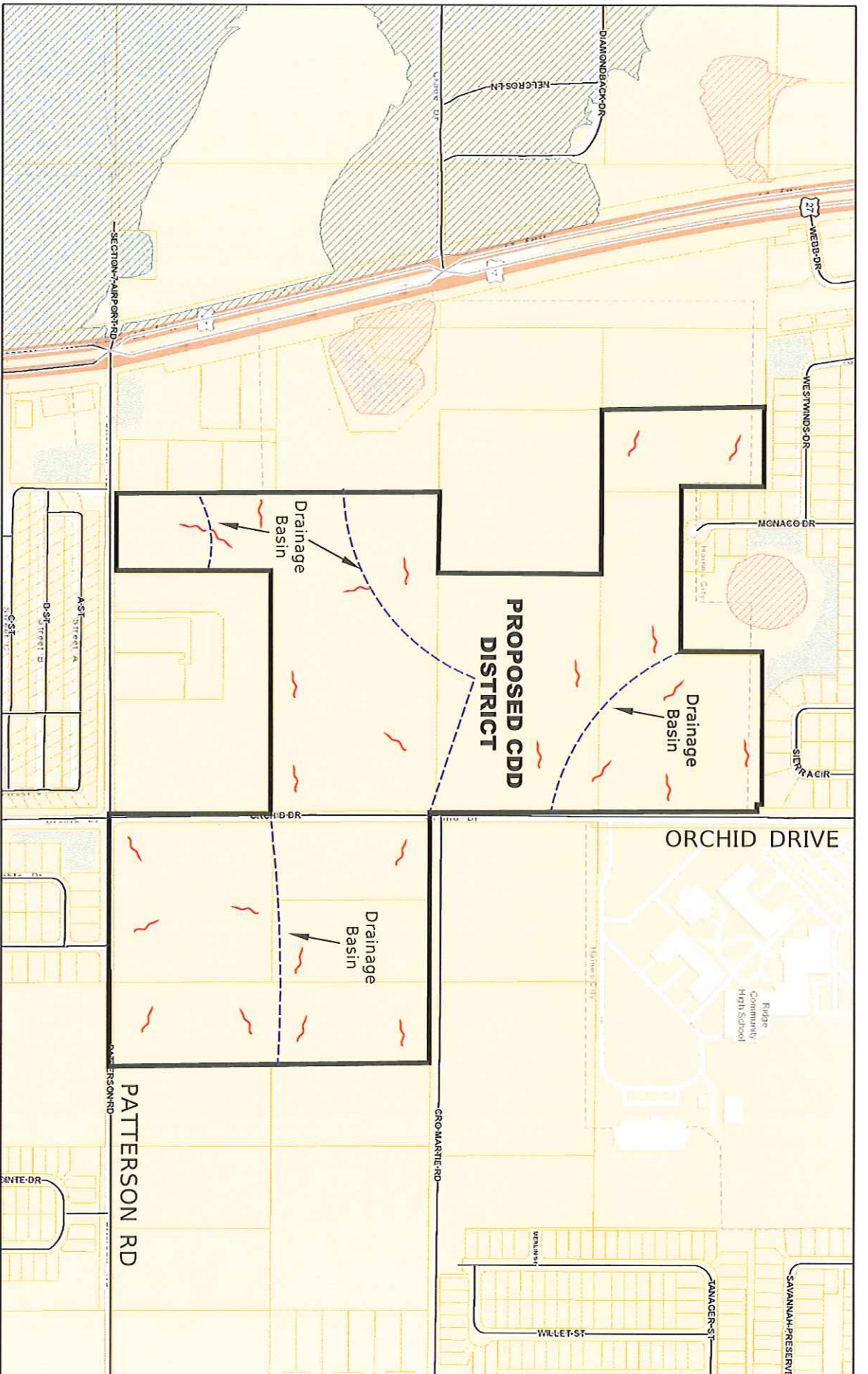
COMPOSITE EXHIBIT 6

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

WATER & SEWER

N
 NO SCALE



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LEGEND
— FLOW DIRECTION
--- DRAINAGE BASIN

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COMPOSITE EXHIBIT 6
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
DRAINAGE FLOW PATTERN MAP

N
NO SCALE

Exhibit 7
Highland Meadows West
Community Development District
Summary of Probable Cost

<u>Infrastructure</u>	<u>Phase 1</u> <u>(151 Lots)</u> <u>2018-2023</u>	<u>Phase 2</u> <u>(115 Lots)</u> <u>2019-2024</u>	<u>Phase 3</u> <u>(130 Lots)</u> <u>2020-2025</u>	<u>Total</u> <u>(396 Lots)</u>
Offsite Improvements ⁽¹⁾⁽⁵⁾⁽⁷⁾	\$ 220,000.00	\$ -0-	\$ 110,000.00	\$ 330,000.00
Stormwater Management ⁽¹⁾⁽²⁾⁽³⁾⁽⁵⁾⁽⁶⁾⁽⁷⁾	\$ 380,600.00	\$ 290,000.00	\$ 327,600.00	\$ 998,200.00
Utilities (Water, Sewer, & Street Lighting) ^{(1) (5)(7) (9)}	\$1,028,000.00	\$ 480,000.00	\$ 741,000.00	\$2,249,000.00
Roadway ⁽¹⁾⁽⁴⁾⁽⁵⁾⁽⁷⁾	\$ 940,000.00	\$ 720,000.00	\$ 812,000.00	\$2,472,000.00
Entry Feature ⁽¹⁾⁽⁷⁾⁽⁸⁾	\$ 250,000.00	\$ 150,000.00	\$ 250,000.00	\$ 650,000.00
Parks and Amenities ⁽¹⁾⁽⁷⁾	\$ 600,000.00	\$ 100,000.00	\$ 100,000.00	\$ 800,000.00
Contingency	\$ 340,000.00	\$ 175,000.00	\$ 234,000.00	\$ 749,000.00
TOTAL	\$3,758,600.00	\$1,915,000.00	\$ 2,574,600.00	\$8,248,200.00

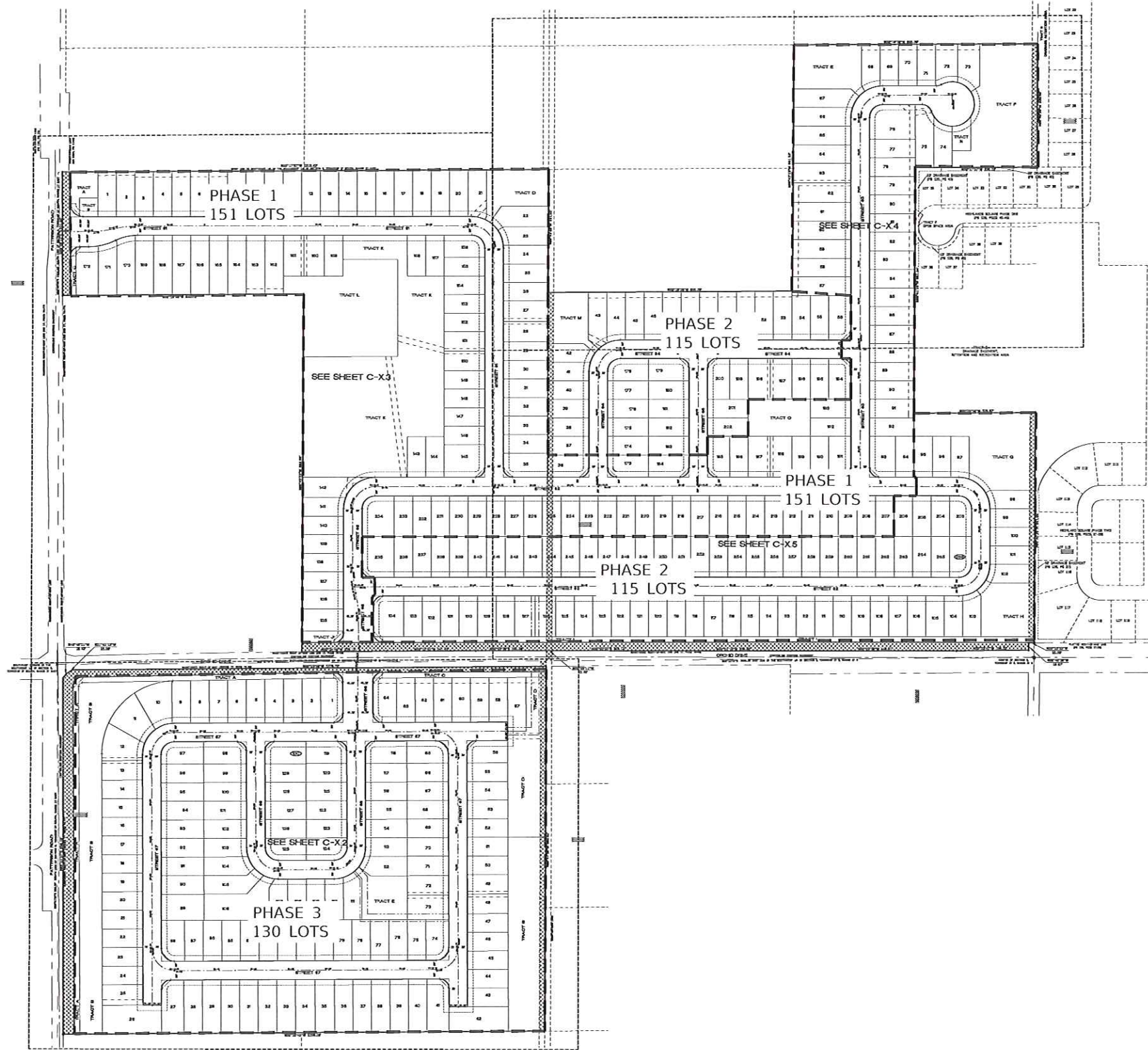
Notes:

1. Infrastructure consists of roadway improvements, stormwater management facilities, master sanitary sewer lift station and utilities, entry feature, landscaping and signage, and neighborhood parks.
2. Excludes grading of each lot in conjunction with home construction, which will be provided by home builder.
3. Includes stormwater pond excavation.
4. Includes sub-grade, base, asphalt paving, curbing, and civil/site engineering.
5. Includes subdivision infrastructure and civil/site engineering.
6. Stormwater does not include grading associated with building pads.
7. Estimates are based on 2018 cost.
8. Includes entry features, signage, hardscape, landscape, irrigation and fencing.
9. CDD will enter into a Lighting Agreement with Duke Energy for the street light poles and lighting service.
10. Estimates based on 396 lots.

Exhibit 8
Highland Meadows West
Community Development District
Summary of Proposed District Facilities

<u>District Infrastructure</u>	<u>Construction</u>	<u>Ownership</u>	<u>Capital Financing*</u>	<u>Operation and Maintenance</u>
Entry Feature & Signage	District	District	District Bonds	District
Stormwater Facilities	District	District	District Bonds	District
Lift Stations/Water/Sewer	District	City of Haines City	District Bonds	City of Haines City
Street Lighting/Conduit	District	Duke Energy	District Bonds	District
Road Construction	District	District	District Bonds	District
Parks and Amenities	District	District	District Bonds	District
Offsite Improvements	District	Polk County	District Bonds	Polk County

*Costs not funded by bonds will be funded by the developer



NOT VALID WITHOUT SEAL	DATE		NO.		REVISIONS	
DENNIS L. WOOD, P.E. #17646 (FL)	DATE		NO.		REVISIONS	
OVERALL GENERAL LOT LAYOUT EXHIBIT 9	DATE		NO.		REVISIONS	

HIGHLAND MEADOWS WEST
 ORCHID DRIVE/HOLLY HILL ROAD
 PATERSON ROAD
 CITY OF HAINES CITY,
 POLK COUNTY, STATE OF FLORIDA

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**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

**SECOND SUPPLEMENTAL
ENGINEER'S REPORT
FOR CAPITAL IMPROVEMENTS**

Prepared for:

**BOARD OF SUPERVISORS
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

Prepared by:

**WOOD & ASSOCIATES ENGINEERING, LLC
1925 BARTOW ROAD
LAKELAND, FL 33801
PH: 863-940-2040**

January 8, 2020

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT

TABLE OF CONTENTS

I.	INTRODUCTION	1-2
II.	PURPOSE AND SCOPE	2-3
III.	THE DEVELOPMENT	3
IV.	THE CAPITAL IMPROVEMENTS.....	3-4
V.	CAPITAL IMPROVEMENT PLAN COMPONENTS	4-5
	Stormwater Management Facilities	4
	Public Roadways.....	5
	Water and Wastewater Facilities	6
	Off-site Improvements	7
	Amenities and Parks.....	7
	Electric and Lighting.....	7
	Entry Features.....	8
	Miscellaneous	8
VI.	PERMITTING	9-10
VII.	RECOMMENDATION.....	10
VIII.	REPORT MODIFICATION.....	10
IX.	CONCLUSION.....	11

LIST OF EXHIBITS

EXHIBIT 1- Location Map

EXHIBIT 2- Legal Description

EXHIBIT 3- District Boundary Map

EXHIBIT 4- Land Use Map

EXHIBIT 5- Zoning Map

EXHIBIT 6- Utility Location Map & Drainage Flow Pattern Map

EXHIBIT 7- Summary of Opinion of Probable Costs

EXHIBIT 8- Summary of Proposed District Facilities

EXHIBIT 9- Overall Site Plan

**SECOND SUPPLEMENTAL
ENGINEER'S REPORT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

I. INTRODUCTION

The Highland Meadows West Community Development District (the “District”) is north of Patterson Road, east and west of Orchid Drive within Haines City (the “City”). The District currently contains approximately 97.67 acres and is expected to consist of 442 single family lots, recreation / amenity areas, parks, and associated infrastructure.

The CDD was established under County Ordinance No. 18-045 which was approved by the County Commission on July 10, 2018. The District will own and operate the public roadways and stormwater management facilities, as well as the landscape, irrigation, signage, and recreational facilities within the development. This Second Amended and Restated Engineer’s Report amends the previously adopted Engineer’s Report to reflect the addition of lands to the District by Ordinance 2020-003, which was approved by the County on January 7, 2020. The additional lands are reflected as part of Phase 3 consisting of 9.76 acres.

Public improvements and facilities financed, acquired, and/or constructed by the District will be designed and constructed to conform to regulatory criteria from the City, the County, Southwest Florida Water Management District (SWFWMD), and other applicable agencies with regulatory jurisdiction over the development. An overall estimate of probable cost of the public improvements is provided in Exhibit 7 of this report.

This “Capital Improvement Plan” or “Report” reflects the present intentions of the District and the landowners. It should be noted that the location of proposed facilities and improvements may be adjusted during the final design, permitting, and implementation phases. It should also be noted that these modifications are not expected to diminish the benefits received by the property within the District. The District reserves the right to make reasonable adjustments to the development plan to meet applicable regulatory requirements

benefits to the lands served by the improvements. Changes and modifications are expected as changes in regulatory criteria are implemented.

Implementation of any proposed facilities or improvements outlined in this Report requires written approval from the District's Board of Supervisors. Estimated costs outlined in this report are based on best available information, which includes but is not limited to previous experience with similar projects. Actual costs could be different than estimates because final engineering and specific field conditions may affect construction costs.

All roadway improvements including sidewalks in the right-of-way and storm drainage collection systems (from the curb inlets to their connection to the Stormwater ponds) within the development will be maintained by the District. Water distribution and wastewater collection systems (gravity lines, force mains, and lift stations) will, upon completion, be dedicated to the City for ownership and maintenance.

II. PURPOSE AND SCOPE

The purpose of this Report is to provide engineering support to fund improvements in the District. This Report will identify the proposed public infrastructure to be constructed or acquired by the District along with an opinion of probable cost.

Contained within this Report is a brief description of the public infrastructure to be constructed or acquired by the District. The District will finance, construct, acquire, operate, and maintain all or specific portions of the proposed public infrastructure. An assessment methodology consultant has been retained by the District, who will develop the assessment and financing methodology to be applied using this Report.

The predominant portion of this Report provides descriptions of the proposed public infrastructure improvements, determination of estimated probable construction costs, and the corresponding benefits associated with the implementation of the described improvements. Detailed site construction plans and specifications have not yet been completed and permitted for the improvements described herein. The engineer has considered, and in specific instances has relied upon, the information and documentation prepared or supplied by others, and information that may have been provided by public entities, public employees, the landowner, site construction contractors, other engineering professionals, land surveyors, the District Board of Supervisors, and its staff and consultants.

III. THE DEVELOPMENT

The development will consist of 442 single family homes and associated infrastructure (“Development”). The Development is a planned residential community located north of Patterson Road, east and west of Orchid Drive within the City. Phase 1 and 2 of the development has a land use of LDR-NR (Low Density Residential) and a zoning of RPUD (Residential Planned Unit Development). Phase 3 was annexed from Polk County into the City by Ordinance No. 19-1655. RPUD zoning and LDR-NR land use for Phase 3 is pending approval by the City. The development will be constructed in three (3) phases.

IV. THE CAPITAL IMPROVEMENTS

The Capital Improvement Plan, (the “CIP”), consists of public infrastructure in Phases 1, 2, and 3. The primary portions of the CIP will entail stormwater pond construction, roadways built to an "urban" typical section, water and sewer facilities and off-site improvements (including turn lanes and extension of water and sewer mains to serve the development).

There will also be stormwater structures and conveyance culverts within the CIP which will outfall into the on-site retention ponds. These structures and pond areas comprise the overall stormwater facilities of the CIP. Installation of the water distribution and wastewater collection system will also occur at this time. Below ground installation of telecommunications and cable TV will occur, but will not be funded by the District. The CDD will enter into a lighting agreement with Duke Energy for the street light poles and lighting service. Only undergrounding of wire in public right-of-way on District Land is included.

As a part of the recreational component of the CIP, a public park/amenity center will be within the development west of Orchid Drive. There will be smaller passive park areas on both sides of Orchid Drive within the development at strategic points for maximum utilization of the facilities. The public park/amenity center will have connectivity via sidewalks to the other portions of the District. The public park/amenity center will be accessed by the public roadways and sidewalks.

V. CAPITAL IMPROVEMENT PLAN COMPONENTS

The Capital Improvement Plan includes the following:

Stormwater Management Facilities

Stormwater management facilities consisting of storm conveyance systems and retention ponds are contained within the District boundaries. Stormwater runs off via roadway curb and gutter to storm inlets. Storm culverts convey the runoff into the proposed retention ponds for water quality treatment and attenuation. The proposed stormwater systems will utilize dry retention and wet retention for biological pollutant assimilation to achieve water quality treatment. The design criteria for the District's stormwater management systems is regulated by the City, the County, and the SWFWMD. There are no known surface waters.

Federal Emergency Management Agency Flood Insurance Rate Map (FEMA FIRM) Panel No. 12105C-0219G (dated 12/22/2016) demonstrates that the property is located within Flood Zone X. Based on this information and the site topography, it does appear that floodplain compensation will be required.

During the construction of stormwater management facilities, utilities and roadway improvements, the contractor will be required to adhere to a *Stormwater Pollution Prevention Plan* (SWPPP) as required by Florida Department of Environmental Protection (FDEP) as delegated by the Environmental Protection Agency (EPA). The SWPPP will be prepared to depict for the contractor the proposed locations of required erosion control measures and staked turbidity barriers specifically along the down gradient side of any proposed construction activity. The site contractor will be required to provide the necessary reporting on various forms associated with erosion control, its maintenance and any rainfall events that occur during construction activity.

Public Roadways

The proposed public roadway sections are to be 50' R/W with 24' of asphalt and Miami curb or Type F curb and gutter on both sides. The proposed roadway section will consist of stabilized subgrade, lime rock, crushed concrete or cement treated base and asphalt wearing surface. The proposed curb is to be 2' wide and placed along the edge of the proposed roadway section for purposes of protecting the integrity of the pavement and also to provide stormwater runoff conveyance to the proposed stormwater inlets.

The proposed roadways will also require signing and pavement markings within the public rights-of-way, as well as street signs depicting street name identifications, and addressing, which will be utilized by the residents and public. As stated above, the District's funding of roadway construction will occur for all public roadways.

Water and Wastewater Facilities

A potable water system inclusive of water main, gate valves, fire hydrants and appurtenances will be installed for the Development. The water service provider will be the City of Haines City Public Utilities. The water system will be a "looped" system. These facilities will be installed within the proposed public rights-of-way within the District. This water will provide the potable (domestic) and fire protection services which will serve the entire District.

A domestic wastewater collection system inclusive of gravity sanitary sewer mains and sewer laterals will be installed. The gravity sanitary sewer mains will be 8" diameter PVC. The gravity sanitary sewer lines will be placed inside of the proposed public rights-of-way, under the proposed paved roadways. Branching off from these sewer lines will be laterals to serve the individual lots. Lift stations are anticipated for this CIP. Flow from the lift station shall be connected to a proposed force main along Orchid Drive.

Reclaimed water is not available for this site. An irrigation well to be funded by the District will be installed onsite to provide irrigation within the public right of way or irrigation water service shall be provided as part of the domestic water system design. Any water, sewer, or reclaim water pipes or facilities placed on private property will not be publicly funded.

Off-Site Improvements

The District will provide funding for the anticipated turn lanes at the development entrance. The site construction activities associated with the CIP are anticipated for completion by phases based on the following estimated schedule: Phase 1 in 2019; Phase 2 in 2020; Phase 3 in 2020. Upon completion of each phase of these improvements, inspection/certifications will be obtained from the SWFWMD; the Polk County Health Department (water distribution system), Florida Department of Environmental Protection (FDEP) (wastewater collection) and the City/County.

Amenities and Parks

The District will provide funding for an Amenity Center to include the following: parking area, pavilion with restroom facilities, pool, tot lot, dog park/all-purpose play field, and walking trails between the phases to provide connectivity to the Amenity Center, and passive parks through out the development which will include benches and walking trails.

Electric and Lighting

The electric distribution system thru the District is currently planned to be underground. The District presently intends to fund the difference between overhead and underground service to the CDD. Electric facilities funded by the District will be owned and maintained by the District, with Duke Energy providing underground electrical service to the Development. The CDD will enter into a lighting agreement with Duke Energy for the street light poles and lighting service. Only undergrounding of wire in public right-of-way on District land is included.

Entry Feature, Landscaping, and Irrigation

Landscaping, irrigation, entry features and walls at the entrances and along the outside boundary of the Development will be provided by the District. The irrigation system will use an irrigation well. The well and irrigation watermain to the various phases of the development will be constructed or acquired by the CDD with District funds and operated and maintained by the CDD. Landscaping for the roadways will consist of sod, annual flowers, shrubs, ground cover and trees for the internal roadways within the CDD. Perimeter fencing will be provided at the site entrances and perimeters. These items will be funded, owned and maintained by the CDD.

Miscellaneous

The stormwater improvements, landscaping and irrigation, recreational improvements, street lighting, and certain permits and professional fees as described in this report, are being financed by the District with the intention for benefiting all of the developable real property within the District. The construction and maintenance of the proposed public improvements will benefit the development for the intended use as a single-family planned development.

VI. PERMITTING

Construction permits for all phases are required and include the SWFWMD Environmental Resource Permit (ERP), Polk County Health Department, Florida Department of Environmental Protection (FDEP), Army Corps of Engineer Permit (ACOE), and City construction plan approval.

Following is a summary of required permits obtained and pending for the construction of the public infrastructure improvements for the District:

PHASE 1 (266 Lots)

Permits / Approvals	Approval / Expected Date
Zoning Approval	Approved
Preliminary Plat	Approved
SWFWMD ERP	Approved
Construction Permits	Approved
Polk County Health Department Water	Approved
FDEP Sewer	Approved
FDEP NOI	Approved
ACOE	N/A

PHASE 2 (130 Lots)

Permits / Approvals	Approval / Expected Date
Zoning Approval	Approved
Preliminary Plat	Approved
SWFWMD ERP	Approved
Construction Permits	Approved
Polk County Health Department Water	Approved
FDEP Sewer	Approved
FDEP NOI	Approved
ACOE	N/A

PHASE 3 (46 Lots)

Permits / Approvals	Approval / Expected Date
Zoning Approval	Approved
Preliminary Plat	Approved
SWFWMD ERP	Approved
Construction Permits	January 2020
Polk County Health Department Water	January 2020
FDEP Sewer	Approved
FDEP NOI	Approved
ACOE	N/A

VII. RECOMMENDATION

As previously described within this report, the public infrastructure as described is necessary for the development and functional operation as required by the City. The site planning, engineering design and construction plans for the infrastructure are in accordance with the applicable requirements of the City of Haines City, and the SWFWMD. It should be noted that the infrastructure will provide its intended use and function so long as the construction and installation is in substantial conformance with the design construction plans and regulatory permits.

Items utilized in the *Opinion of Probable Costs* for this report are based upon proposed plan infrastructure as shown on construction drawings incorporating specifications in the most current SWFWMD and the City regulations.

VIII. REPORT MODIFICATION

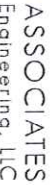
During development and implementation of the public infrastructure improvements as described for the District, it may be necessary to make modifications and/or deviations for the plans. However, if such deviations and/or revisions do not change the overall primary objective of the plan for such improvements, then the costs differences would not materially affect the proposed cost estimates.

IX. CONCLUSION

It is our professional opinion that the public infrastructure costs for the CIP provided in this Report are reasonable to complete the construction of the public infrastructure improvements. Furthermore, the public infrastructure improvements will benefit and add value to lands within the District at least equal to the costs of such improvements.

The *Opinion of Probable Costs* of the public infrastructure improvements is only an estimate and is not a guaranteed maximum price. The estimated costs are based upon unit prices currently experienced on an ongoing and similar basis for work in the County. However, labor market, future costs of equipment, materials, changes to the regulatory permitting agencies activities, and the actual construction processes employed by the chosen site contractor are beyond the engineer's control. Due to this inherent opportunity for changes (upward or downward) in the construction costs, the total, final construction cost may be more or less than this estimate.

Based upon the presumption that the CIP construction continues in a timely manner, it is our professional opinion that the proposed public infrastructure improvements when constructed and built in substantial conformance with the approved plans and specifications, can be completed and used for their intended function. Be advised that we have utilized historical costs and direct unit costs from site contractors and consultants in the County, which we believe to be necessary in order to facilitate accuracy associated with the *Opinion of Probable Costs*. Based upon the information above, it is our professional opinion that the acquisition and construction costs of the proposed CIP can be completed at the cost as stated.



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EXHIBIT 1

HIGHLAND MEADOWS WEST

COMMUNITY DEVELOPMENT DISTRICT

LOCATION MAP



EXISTING DISTRICT LEGAL DESCRIPTION

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

AND

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{1}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

AND

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

AND

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTINUED ON PAGE 2 OF 3



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EXHIBIT 2 - EXISTING DISTRICT HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION

ALL BEING MORE PARTICULARLY DESCRIBED AS:

BEGIN AT A 4" X 4" CONCRETE MONUMENT AND CAP "LB 5486" STANDING AT THE INTERSECTION OF THE NORTH LINE OF THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA AND THE WESTERLY RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO PLAT BOOK 126, PAGES 27 AND 28, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND RUN THENCE ALONG SAID WESTERLY RIGHT-OF-WAY THE FOLLOWING TWO (2) COURSES: 1) S-00°23'53"-E, 15.00 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-89°40'39"-E, 19.67 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE WESTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO MAP BOOK 17, PAGES 78 TO 86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID WESTERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING FOUR (4) COURSES: 1) S-00°33'47"-E, 196.32 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-00°03'38"-E, 448.01 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) S-00°01'10"-E, 339.80 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 4) S-00°03'05"-W, 305.12 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE SOUTH LINE OF SAID TRACT 9, SAID POINT IS HEREBY DESIGNATED "**POINT-A**" TO BE USED HEREINAFTER; THENCE DEPARTING SAID WESTERLY MAINTAINED RIGHT-OF-WAY, AND ALONG THE SOUTH LINE OF SAID TRACTS 9, 10, 11, 12, AND 13, N-89°43'48"-W, 1585.69 FEET; THENCE DEPARTING SAID SOUTH LINE, N-26°43'51"-W, 95.39 FEET TO A POINT ON THE WEST LINE SAID TRACT 13; THENCE ALONG SAID WEST LINE AND THE WEST LINE OF SAID TRACT 4 AND ITS NORTHERLY PROJECTION, N-00°16'28"-W, 1220.78 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID NORTH LINE S-89°40'39"-E, 330.48 FEET TO A POINT ON THE NORTHERLY PROJECTION OF THE EAST LINE OF SAID TRACT 4; THENCE ALONG THE WEST LINE OF SAID TRACT 4, AND ITS NORTHERLY PROJECTION, S-00°17'57"-E, 330.12 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTH LINE OF THE SOUTH ½ OF SAID TRACT 5; THENCE ALONG SAID NORTH LINE, AND ALONG THE NORTH LINE OF THE SOUTH ½ OF SAID TRACT 6, S-89°41'26"-E, 661.24 FEET TO A 4" X 4" CONCRETE MONUMENT WITH NO IDENTIFICATION STANDING ON THE WEST LINE OF SAID TRACT 7; THENCE ALONG SAID WEST LINE, AND ITS NORTHERLY PROJECTION N-00°20'56"-W, 329.97 FEET TO A 5/8" IRON ROD AND CAP "LB 6512" STANDING ON THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8, THENCE ALONG SAID NORTH LINE, N-89°40'39"-W, 621.00 FEET TO THE **POINT OF BEGINNING**.

AND

COMMENCE AT PREVIOUSLY DESIGNATED "**POINT-A**" AND RUN THENCE S-00°05'11"-E, 15.00 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE INTERSECTION OF THE NORTH LINE OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, AND THE WESTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO THE MAP BOOK 17, PAGES 78-86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SAID POINT IS ALSO THE **POINT OF BEGINNING**; THENCE ALONG SAID WESTERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING THREE (3) COURSES: 1) S-00°03'39"-W, 190.08 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-00°12'52"-E, 241.43 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) S-00°24'46"-E, 228.13 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT IT INTERSECTION WITH THE NORTH LINE OF THE EAST ¾ OF THE SOUTH ½ OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE DEPARTING SAID WESTERLY MAINTAINED RIGHT-OF-WAY, AND ALONG SAID NORTH LINE, N-89°45'22"-W, 964.66 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE EAST LINE OF THE EAST ¾ OF THE SOUTH ½ OF THE SOUTHWEST ¼ OF SAID SECTION 8, THENCE ALONG SAID EAST LINE, S-00°19'26"-E, 650.73 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTHERLY MAINTAINED RIGHT-OF-WAY OF PATTERSON ROAD ACCORDING TO THE MAP BOOK 17, PAGES 74-77 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTHERLY MAINTAINED RIGHT-OF-WAY, S-89°49'12"-W, 331.60 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT ITS INTERSECTION WITH THE WEST LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID WEST LINE, N-00°17'57"-W, 1313.42 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID NORTH LINE, S-89° 43'48"-E, 1297.09 FEET TO THE **POINT OF BEGINNING**.

CONTINUED ON PAGE 3 OF 3



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**EXHIBIT 2 - EXISTING DISTRICT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
LEGAL DESCRIPTION**

PAGE 2 OF 3

ALSO AND

COMMENCE AT PREVIOUSLY DESIGNATED **"POINT-A"** AND RUN THENCE S-54°26'27"-E, 51.90 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE INTERSECTION OF THE NORTH LINE OF SAID TRACTS 17, 18, AND 19 AND THE EASTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE, ACCORDING TO THE MAP BOOK 17, PAGES 78-86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA SAID POINT IS ALSO THE **POINT OF BEGINNING**; THENCE ALONG SAID NORTH LINE S-89°47'38"-E, 980.61 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE NORTHEAST CORNER OF SAID TRACT 19; THENCE ALONG THE EAST LINE OF SAID TRACT 19, AND CONTINUING ALONG THE EAST LINE OF SAID TRACT 30, S-00°20'45"-E, 1283.28 FEET TO A P.K. NAIL AND DISK "LB 8126" STANDING ON THE NORTHERLY MAINTAINED RIGHT-OF-WAY OF PATTERSON ROAD ACCORDING TO THE MAP BOOK 17, PAGES 74-77 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTHERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING THREE (3) COURSES: 1) S-89°51'37"-W, 958.19 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) N-46°48'21"-W, 18.40 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) N-31°41'13"-W, 15.08 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT ITS INTERSECTION WITH SAID EASTERLY MAINTAINED RIGHT-OF-WAY OF SAID ORCHID DRIVE; THENCE ALONG SAID EASTERLY MAINTAINED RIGHT-OF-WAY, N-00°23'59"-W, 1263.72 FEET TO THE **POINT OF BEGINNING**.

AND LESS

TRACT 12 AND TRACT 13 IN THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF "FLORIDA DEVELOPMENT CO. TRACT", ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

LESS AND EXCEPT

BEGIN AT THE SOUTHWEST CORNER OF SAID TRACT 13 AND RUN THENCE ALONG THE WEST LINE THEREOF N-00°16'28"-W, 85.00 FEET; THENCE DEPARTING SAID WEST LINE S-26°43'51"-E, 95.39 FEET TO A POINT ON THE SOUTH LINE OF SAID TRACT 13; THENCE ALONG THE SOUTH LINE OF SAID TRACT 13 N-89°43'48"-W, 42.50 FEET TO THE **POINT OF BEGINNING**.

ALL BEING MORE PARTICULARLY DESCRIBED AS:

BEGIN AT A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE SOUTHEAST CORNER OF SAID TRACT 12 AND RUN ALONG THE SOUTH LINE OF SAID TRACT 12 AND CONTINUE ALONG THE SOUTH SAID TRACT 13, N-89°43'48"-W, 619.58 FEET; THENCE DEPARTING THE SOUTH LINE SAID TRACT 13, N-26°43'51"-W, 95.39 FEET TO A POINT ON THE WEST LINE OF SAID TRACT 13; THENCE ALONG SAID WEST LINE, N-00°16'28"-W, 560.39 FEET TO THE NORTHWEST CORNER OF SAID TRACT 13; THENCE ALONG THE NORTH LINE OF SAID TRACT 13 AND CONTINUE ALONG THE NORTH LINE OF SAID TRACT 12, S-89°42'13"-E, 661.52 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE NORTHEAST CORNER OF SAID TRACT 12; THENCE ALONG THE EAST LINE OF SAID TRACT 12, S-00°19'26"-E, 645.09 FEET TO THE **POINT OF BEGINNING**.

CONTAINING 87.91 ACRES MORE OR LESS.



**EXHIBIT 2 - EXISTING DISTRICT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
LEGAL DESCRIPTION**

EXPANSION PARCEL LEGAL DESCRIPTION

TRACT 12 AND TRACT 13 IN THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF "FLORIDA DEVELOPMENT CO. TRACT", ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

LESS AND EXCEPT

BEGIN AT THE SOUTHWEST CORNER OF SAID TRACT 13 AND RUN THENCE ALONG THE WEST LINE THEREOF N-00°16'28"-W, 85.00 FEET; THENCE DEPARTING SAID WEST LINE S-26°43'51"-E, 95.39 FEET TO A POINT ON THE SOUTH LINE OF SAID TRACT 13; THENCE ALONG THE SOUTH LINE OF SAID TRACT 13 N-89°43'48"-W, 42.50 FEET TO THE **POINT OF BEGINNING**.

ALL BEING MORE PARTICULARLY DESCRIBED AS:

BEGIN AT A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE SOUTHEAST CORNER OF SAID TRACT 12 AND RUN ALONG THE SOUTH LINE OF SAID TRACT 12 AND CONTINUE ALONG THE SOUTH SAID TRACT 13, N-89°43'48"-W, 619.58 FEET; THENCE DEPARTING THE SOUTH LINE SAID TRACT 13, N-26°43'51"-W, 95.39 FEET TO A POINT ON THE WEST LINE OF SAID TRACT 13; THENCE ALONG SAID WEST LINE, N-00°16'28"-W, 560.39 FEET TO THE NORTHWEST CORNER OF SAID TRACT 13; THENCE ALONG THE NORTH LINE OF SAID TRACT 13 AND CONTINUE ALONG THE NORTH LINE OF SAID TRACT 12, S-89°42'13"-E, 661.52 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE NORTHEAST CORNER OF SAID TRACT 12; THENCE ALONG THE EAST LINE OF SAID TRACT 12, S-00°19'26"-E, 645.09 FEET TO THE **POINT OF BEGINNING**.

CONTAINING 9.76 ACRES MORE OR LESS.



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EXHIBIT 2 - EXPANSION PARCEL HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION

OVERALL LEGAL DESCRIPTION AFTER EXPANSION

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

AND

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{1}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

AND

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

AND

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

AND

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTINUED ON PAGE 2 OF 3



AND TOGETHER WITH

TRACT 12 AND TRACT 13 IN THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF "FLORIDA DEVELOPMENT CO. TRACT", ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

LESS AND EXCEPT

BEGIN AT THE SOUTHWEST CORNER OF SAID TRACT 13 AND RUN THENCE ALONG THE WEST LINE THEREOF N-00°16'28"-W, 85.00 FEET; THENCE DEPARTING SAID WEST LINE S-26°43'51"-E, 95.39 FEET TO A POINT ON THE SOUTH LINE OF SAID TRACT 13; THENCE ALONG THE SOUTH LINE OF SAID TRACT 13 N-89°43'48"-W, 42.50 FEET TO THE **POINT OF BEGINNING**.

ALL BEING MORE PARTICULARLY DESCRIBED AS:

BEGIN AT A 4" X 4" CONCRETE MONUMENT AND CAP "LB 5486" STANDING AT THE INTERSECTION OF THE NORTH LINE OF THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST POLK COUNTY, FLORIDA AND THE WESTERLY RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO PLAT BOOK 126, PAGES 27 AND 28, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND RUN THENCE ALONG SAID WESTERLY RIGHT-OF-WAY THE FOLLOWING TWO (2) COURSES: 1) S-00°23'53"-E, 15.00 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-89°40'39"-E, 19.67 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE WESTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO MAP BOOK 17, PAGES 78 TO 86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID WESTERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING FOUR (4) COURSES: 1) S-00°33'47"-E, 196.32 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-00°03'38"-E, 448.01 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) S-00°01'10"-E, 339.80 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 4) S-00°03'05"-W, 305.12 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE SOUTH LINE OF SAID TRACT 9, SAID POINT IS HEREBY DESIGNATED "**POINT-A**" TO BE USED HEREINAFTER; THENCE DEPARTING SAID WESTERLY MAINTAINED RIGHT-OF-WAY, AND ALONG THE SOUTH LINE OF SAID TRACTS 9, 10, 11, 12, AND 13, N-89°43'48"-W, 1585.69 FEET; THENCE DEPARTING SAID SOUTH LINE, N-26°43'51"-W, 95.39 FEET TO A POINT ON THE WEST LINE SAID TRACT 13; THENCE ALONG SAID WEST LINE AND THE WEST LINE OF SAID TRACT 4 AND ITS NORTHERLY PROJECTION, N-00°16'28"-W, 1220.78 FEET TO A POINT ON THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID NORTH LINE S-89°40'39"-E, 330.48 FEET TO A POINT ON THE NORTHERLY PROJECTION OF THE EAST LINE OF SAID TRACT 4; THENCE ALONG THE WEST LINE OF SAID TRACT 4, AND ITS NORTHERLY PROJECTION, S-00°17'57"-E, 330.12 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTH LINE OF THE SOUTH ½ OF SAID TRACT 5; THENCE ALONG SAID NORTH LINE, AND ALONG THE NORTH LINE OF THE SOUTH ½ OF SAID TRACT 6, S-89°41'26"-E, 661.24 FEET TO A 4" X 4" CONCRETE MONUMENT WITH NO IDENTIFICATION STANDING ON THE WEST LINE OF SAID TRACT 7; THENCE ALONG SAID WEST LINE, AND ITS NORTHERLY PROJECTION N-00°20'56"-W, 329.97 FEET TO A 5/8" IRON ROD AND CAP "LB 6512" STANDING ON THE NORTH LINE OF THE SOUTHWEST ¼ OF SAID SECTION 8, THENCE ALONG SAID NORTH LINE, N-89°40'39"-W, 621.00 FEET TO THE **POINT OF BEGINNING**.

AND

COMMENCE AT PREVIOUSLY DESIGNATED "**POINT-A**" AND RUN THENCE S-00°05'11"-E, 15.00 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE INTERSECTION OF THE NORTH LINE OF THE SOUTHWEST ¼ OF THE SOUTHWEST ¼ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, AND THE WESTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE ACCORDING TO THE MAP BOOK 17, PAGES 78-86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA, SAID POINT IS ALSO THE **POINT OF BEGINNING**; THENCE ALONG SAID WESTERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING THREE (3) COURSES: 1) S-00°03'39"-W, 190.08 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) S-00°12'52"-E, 241.43 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) S-00°24'46"-E, 228.13 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT ITS INTERSECTION WITH THE NORTH LINE OF THE EAST ¼ OF THE SOUTH ½ OF THE SOUTHEAST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE DEPARTING SAID WESTERLY MAINTAINED RIGHT-OF-WAY, AND ALONG SAID NORTH LINE, N-89°45'22"-W, 964.66 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE EAST LINE OF THE EAST ¼ OF THE SOUTH ½ OF THE SOUTHEAST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 8, THENCE ALONG SAID EAST LINE, S-00°19'26"-E, 650.73 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTHERLY MAINTAINED RIGHT-OF-WAY OF PATTERSON ROAD ACCORDING TO THE MAP BOOK 17, PAGES 74-77 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTHERLY MAINTAINED RIGHT-OF-WAY, S-89°49'12"-W, 331.60 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT ITS INTERSECTION WITH THE WEST LINE OF THE SOUTHEAST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID WEST LINE, N-00°17'57"-W, 1313.42 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING ON THE NORTH LINE OF THE SOUTHEAST ¼ OF THE SOUTHWEST ¼ OF SAID SECTION 8; THENCE ALONG SAID NORTH LINE, S-89° 43'48"-E, 1297.09 FEET TO THE **POINT OF BEGINNING**.

CONTINUED ON PAGE 3 OF 3



1925 BARTOW ROAD • LAKELAND, FL 33801

OFFICE: (863) 940-2040 • FAX: (863) 940-2044 • CELL: (863) 662-0018
EMAIL: INFO@WOODCIVIL.COM

**EXHIBIT 2 - OVERALL AMENDED DISTRICT
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
LEGAL DESCRIPTION**

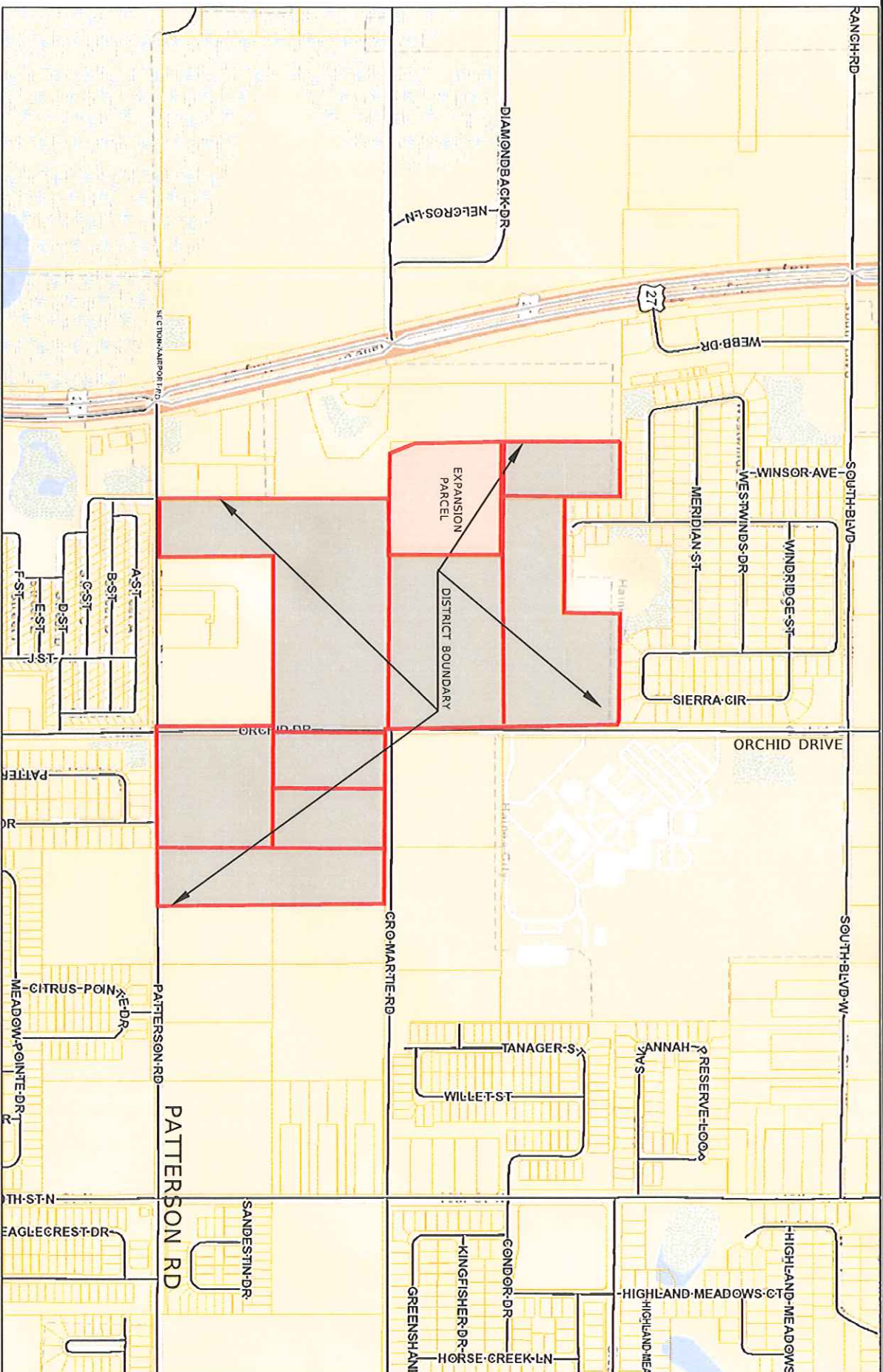
PAGE 2 OF 3

ALSO AND

COMMENCE AT PREVIOUSLY DESIGNATED **"POINT-A"** AND RUN THENCE S-54°26'27"-E, 51.90 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE INTERSECTION OF THE NORTH LINE OF SAID TRACTS 17, 18, AND 19 AND THE EASTERLY MAINTAINED RIGHT-OF-WAY OF ORCHID DRIVE, ACCORDING TO THE MAP BOOK 17, PAGES 78-86 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA SAID POINT IS ALSO THE **POINT OF BEGINNING**; THENCE ALONG SAID NORTH LINE S-89°47'38"-E, 980.61 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT THE NORTHEAST CORNER OF SAID TRACT 19; THENCE ALONG THE EAST LINE OF SAID TRACT 19, AND CONTINUING ALONG THE EAST LINE OF SAID TRACT 30, S-00°20'45"-E, 1283.28 FEET TO A P.K. NAIL AND DISK "LB 8126" STANDING ON THE NORTHERLY MAINTAINED RIGHT-OF-WAY OF PATTERSON ROAD ACCORDING TO THE MAP BOOK 17, PAGES 74-77 (INCLUSIVE), PUBLIC RECORDS OF POLK COUNTY, FLORIDA; THENCE ALONG SAID NORTHERLY MAINTAINED RIGHT-OF-WAY THE FOLLOWING THREE (3) COURSES: 1) S-89°51'37"-W, 958.19 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 2) N-46°48'21"-W, 18.40 FEET TO A 5/8" IRON ROD AND CAP "LB 8126"; THENCE 3) N-31°41'13"-W, 15.08 FEET TO A 5/8" IRON ROD AND CAP "LB 8126" STANDING AT ITS INTERSECTION WITH SAID EASTERLY MAINTAINED RIGHT-OF-WAY OF SAID ORCHID DRIVE; THENCE ALONG SAID EASTERLY MAINTAINED RIGHT-OF-WAY, N-00°23'59"-W, 1263.72 FEET TO THE **POINT OF BEGINNING**.

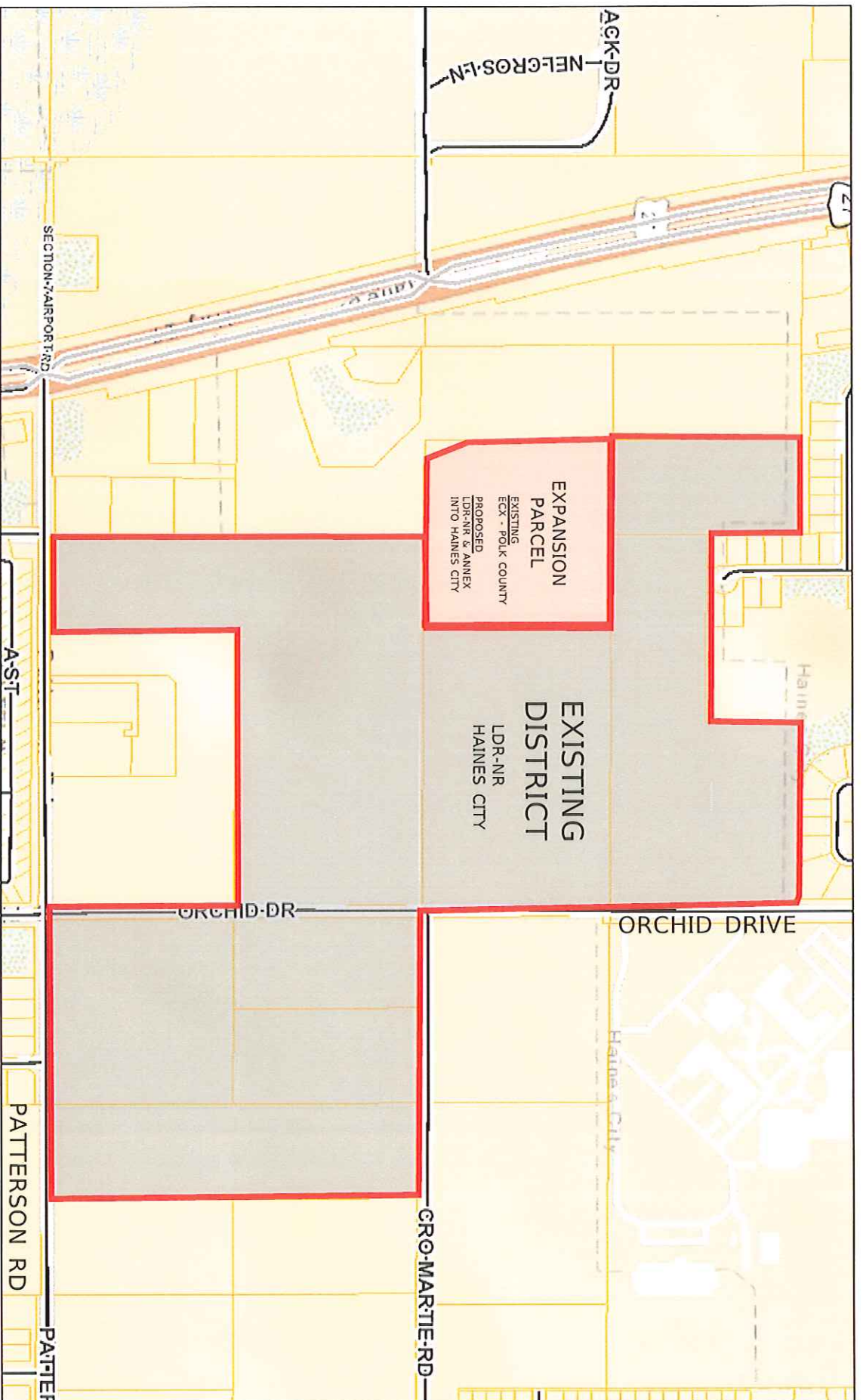
CONTAINING 97.67 ACRES MORE OR LESS.





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EXHIBIT 3 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT DISTRICT BOUNDARY MAP

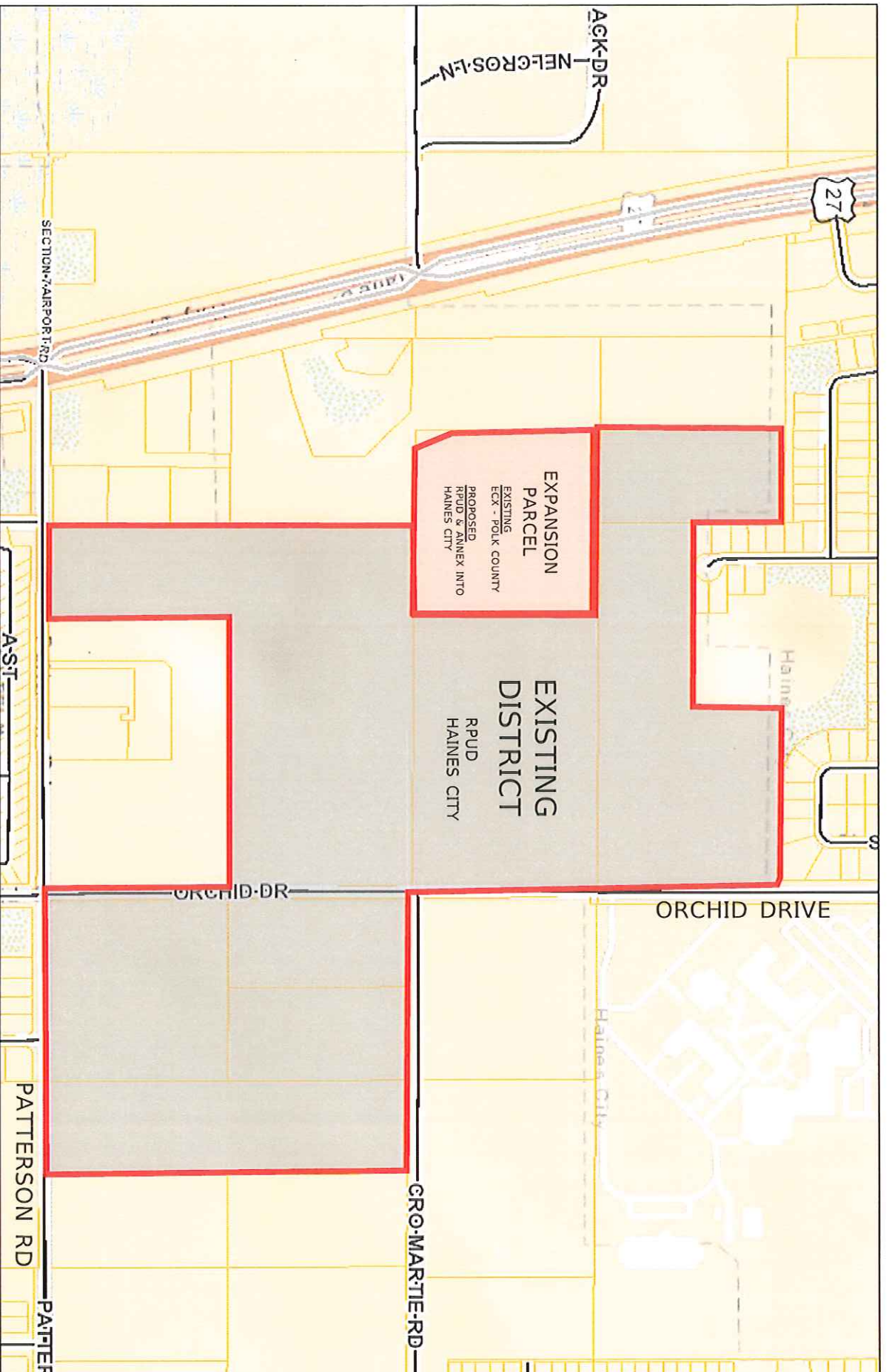


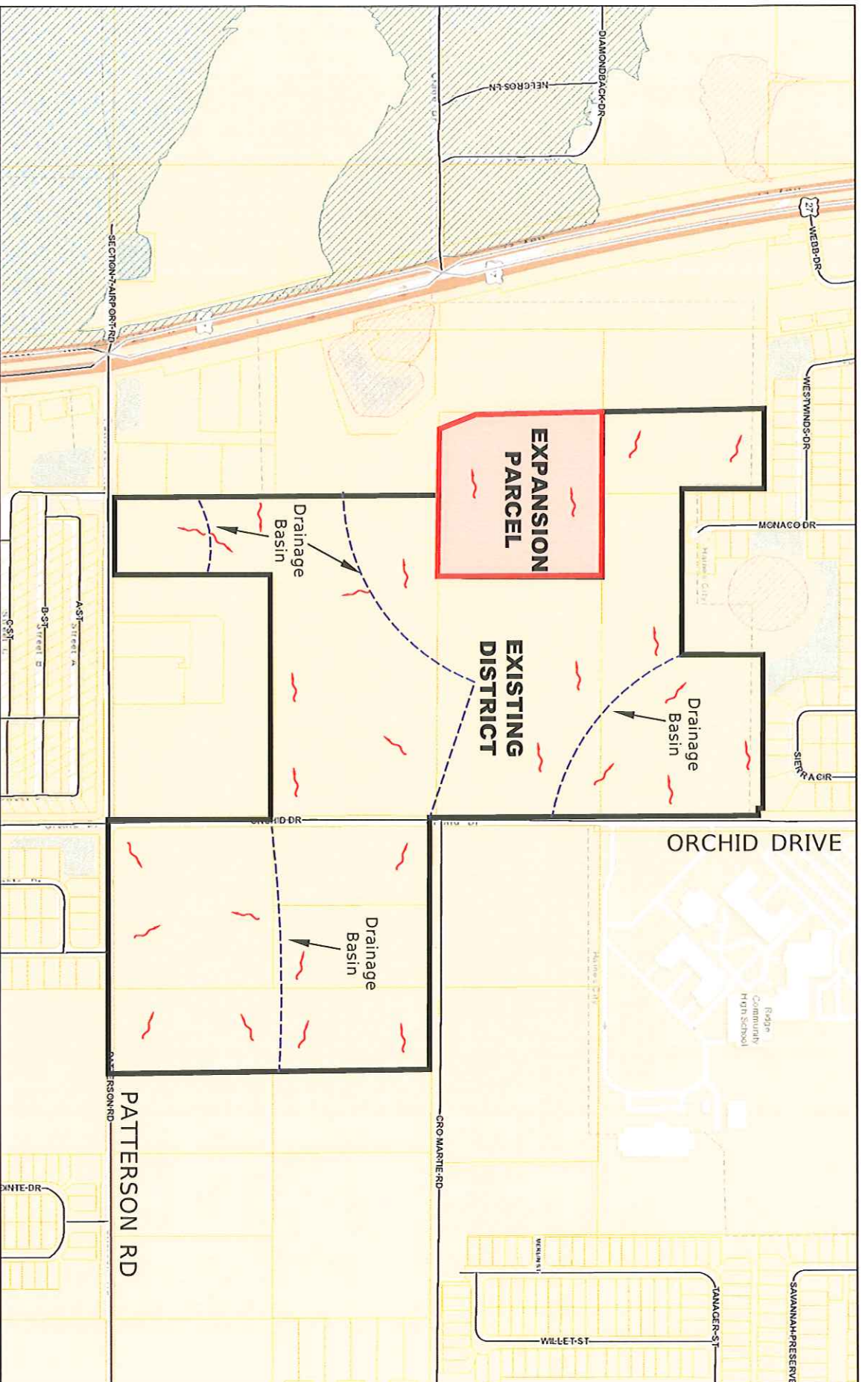
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LEGEND
LDR-NR: LOW DENSITY RESIDENTIAL
NORTH RIDGE (HAINES CITY)
ECX: EMPLOYMENT CENTER
(POLK COUNTY)

EXHIBIT 4
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
FUTURE LAND USE

N
NO
SCALE



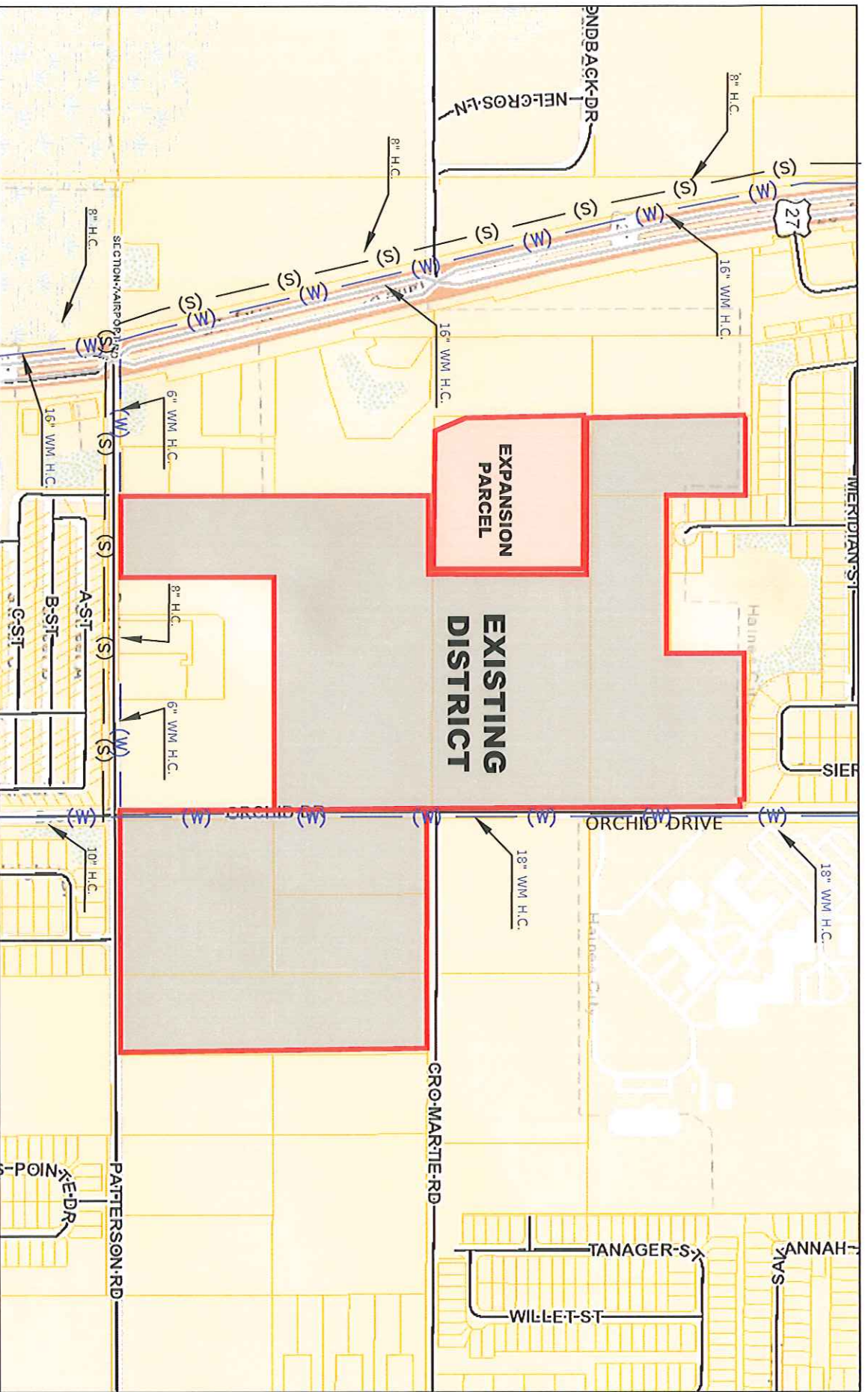


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LEGEND
 ——— FLOW DIRECTION
 - - - DRAINAGE BASIN

COMPOSITE EXHIBIT 6
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
DRAINAGE FLOW PATTERN MAP

N
 NO SCALE



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LEGEND
 (W) — EXISTING WATER MAIN (HAINES CITY)
 (S) — EXISTING GRAVITY SEWER MAIN (HAINES CITY)

COMPOSITE EXHIBIT 6
HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
WATER & SEWER

Exhibit 7
Highland Meadows West
Community Development District
Summary of Probable Cost

<u>Infrastructure</u> ⁽¹⁾⁽⁹⁾	<u>Phase 1</u> <u>(266 Lots)</u> <u>2019-2020</u>	<u>Phase 2</u> <u>(130 Lots)</u> <u>2020-2021</u>	<u>Phase 3</u> <u>(46 Lots)</u> <u>2020-2021</u>	<u>Total</u> <u>(442 Lots)</u>
Offsite Improvements ⁽⁵⁾⁽⁶⁾	\$ 270,000.00	\$ 118,000.00	\$ 42,000.00	\$ 430,000.00
Stormwater Management ⁽²⁾⁽³⁾⁽⁵⁾⁽⁶⁾	\$1,149,000.00	\$ 560,000.00	\$ 200,000.00	\$1,909,000.00
Utilities (Water, Sewer, & Street Lighting) ^{(5)(6) (8)}	\$1,975,000.00	\$ 970,000.00	\$ 350,000.00	\$3,295,000.00
Roadway ⁽⁴⁾⁽⁵⁾⁽⁶⁾	\$ 995,000.00	\$ 490,000.00	\$ 200,000.00	\$1,685,000.00
Entry Feature & Signage ⁽⁶⁾⁽⁷⁾	\$ 440,000.00	\$ 210,000.00	\$ 20,000.00	\$ 670,000.00
Amenity Center ⁽¹⁾⁽⁶⁾	\$ 412,894.00	\$ 201,790.00	\$ 70,000.00	\$ 684,684.00
Parks and Recreation Facilities ⁽¹⁾⁽⁶⁾	\$ 127,106.00	\$ 58,210.00	\$ 20,000.00	\$ 205,316.00
Contingency	\$ 540,000.00	\$ 238,000.00	\$ 78,000.00	\$ 856,000.00
TOTAL	\$5,909,000.00	\$2,846,000.00	\$ 980,000.00	\$9,735,000.00

Notes:

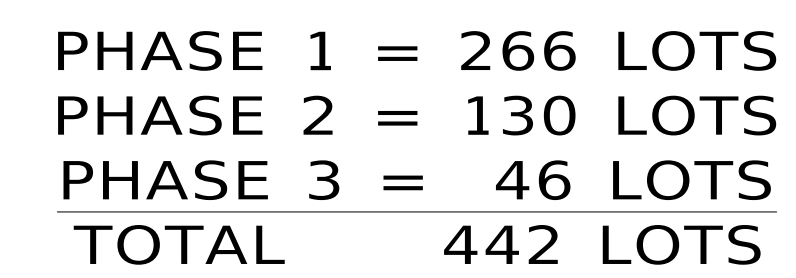
1. Infrastructure consists of public roadway improvements, stormwater management facilities, master sanitary sewer lift station and utilities, entry feature, landscaping and signage, and neighborhood parks.
2. Excludes grading of each lot for initial pad construction, lot finishing, and in conjunction with home construction, which will be provided by home builder.
3. Includes stormwater pond excavation. Costs do not include transportation to or placement of fill on private property.
4. Includes sub-grade, base, asphalt paving, curbing, and civil/site engineering of public roads.
5. Includes subdivision infrastructure and civil/site engineering.
6. Estimates are based on 2019 cost.
7. Includes entry features, signage, hardscape, landscape, irrigation and fencing.
8. CDD will enter into a Lighting Agreement with Duke Energy for the street light poles and lighting service. Only undergrounding of wires in public right-of-way and on District land is included.
9. Estimates based on Master Infrastructure to support development of 442 lots.

Exhibit 8
Highland Meadows West
Community Development District
Summary of Proposed District Facilities

<u>District Infrastructure</u>	<u>Construction</u>	<u>Ownership</u>	<u>Capital Financing*</u>	<u>Operation and Maintenance</u>
Entry Feature & Signage	District	District	District Bonds	District
Stormwater Facilities	District	District	District Bonds	District
Lift Stations/Water/Sewer	District	City of Haines City	District Bonds	City of Haines City
Street Lighting/Conduit	District	District	District Bonds	District
Road Construction	District	District	District Bonds	District
Parks and Amenities	District	District	District Bonds	District
Offsite Improvements	District	Polk County	District Bonds	Polk County


*Costs not funded by bonds will be funded by the developer

**Street Lighting/conduit shall be owned and maintained by the District or the District shall enter into a lease with Duke Energy.



DENNIS L. WOOD, P.E. #17646 (FL) DATE

EXHIBIT
9

Dennis

Wood
Engineering LLC

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CELL: (863) 662-0018

1925 BARTOW ROAD
LAKELAND, FL 33601

DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: denniswoodengineering@gmail.com

[illegible]

COMPOSITE EXHIBIT B

**MASTER
ASSESSMENT METHODOLOGY

FOR

HIGHLANDS MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

Date: July 24, 2018

Prepared by

**Governmental Management Services - Central Florida, LLC
135 W. Central Blvd, Suite 320
Orlando, FL 32801**

Table of Contents

1.0 Introduction.....	3
1.1 Purpose.....	3
1.2 Background.....	3
1.3 Special Benefits and General Benefits	4
1.4 Requirements of a Valid Assessment Methodology	4
1.5 Special Benefits Exceed the Costs Allocated	5
2.0 Assessment Methodology	5
2.1 Overview	5
2.2 Allocation of Debt.....	6
2.3 Allocation of Benefit	6
2.4 Lienability Test: Special and Peculiar Benefit to the Property	6
2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments	7
3.0 True-Up Mechanism.....	8
4.0 Assessment Roll.....	8
5.0 Appendix	9
Table 1: Development Program	9
Table 2: Capital Improvement Cost Estimates.....	10
Table 3: Bond Sizing	11
Table 4: Allocation of Improvement Costs	12
Table 5: Allocation of Total Par Debt to Each Product Type.....	13
Table 6: Par Debt and Annual Assessments	14
Table 7: Preliminary Assessment Roll	15

GMS-CF, LLC does not represent the Highland Meadows West Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Highland Meadows West Community Development District with financial advisory services or offer investment advice in any form.

1.0 Introduction

The Highland Meadows West Community Development District (the “District”) is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes as amended. The District anticipates the issuance at this time of not to exceed \$11,000,000 of tax exempt bonds in one or more series (the “Bonds”) for the purpose of financing certain infrastructure improvements (“Capital Improvement Plan”) within the District more specifically described in the Engineer’s Report revised and dated July 2018 prepared by Dennis Wood Engineering, LLC , as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of all or a portion of the Capital Improvement Plan that benefit property owners within the District.

1.1 Purpose

This Master Assessment Methodology (the “Assessment Report”) provides for an assessment methodology that allocates the debt to be incurred by the District to benefiting properties within the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the Capital Improvement Plan. This Assessment Report will be supplemented with one or more supplemental methodology reports to reflect the actual terms and conditions at the time of the issuance of each series of Bonds issued to finance all or a portion of the Capital Improvement Plan. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

1.2 Background

The District currently includes approximately 88 acres in Polk County, Florida. The development program for the District currently envisions approximately 396 residential units. The proposed development program is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified or supplemented accordingly.

The improvements contemplated by the District in the Capital Improvement Plan will provide facilities that benefit certain property within the District. Specifically, the District will construct and/or acquire certain offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Capital Improvement Plan.
2. The District Engineer determines the assessable acres that benefit from the District's Capital Improvement Plan.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct the Capital Improvement Plan.
4. This amount is initially divided equally among the benefited properties on a prorated assessable acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

1.3 Special Benefits and General Benefits

Improvements undertaken by the District create special and peculiar benefits to the property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to property within the District. The implementation of the Capital Improvement Plan enables properties within the boundaries of the District to be developed. Without the District's Capital Improvement Plan, there would be no infrastructure to support development of land within the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside of the District will benefit from the provision of the Capital Improvement Plan. However, these benefits will be incidental for the purpose of the Capital Improvement Plan, which is designed solely to meet the needs of property within the District. Properties outside of the District boundaries do not depend upon the District's Capital Improvement Plan. The property owners within the District are therefore receiving special benefits not received by those outside the District's boundaries.

1.4 Requirements of a Valid Assessment Methodology

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.

- 2) The assessments must be fairly and reasonably allocated to the properties being assessed based on the special benefit such properties receive.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

1.5 Special Benefits Exceed the Costs Allocated

The special benefits provided to the property owners within the District will be greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Capital Improvement Plan that is necessary to support full development of property within the District will cost approximately \$8,248,200. The District's Underwriter projects that financing costs required to fund the Capital Improvement Plan costs, the cost of issuance of the Bonds, the funding of a debt service reserve account and capitalized interest, will be approximately \$11,000,000. Without the Capital Improvement Plan, the property within the District would not be able to be developed and occupied by future residents of the community.

2.0 Assessment Methodology

2.1 Overview

The District anticipates issuing approximately \$11,000,000 in Bonds in one or more series to fund the District's entire Capital Improvement Plan, provide for capitalized interest, a debt service reserve account and pay cost of issuance. It is the purpose of this Assessment Report to allocate the \$11,000,000 in debt to the properties within the District benefiting from the Capital Improvement Plan. This report will be supplemented to reflect actual bond terms.

Table 1 identifies the land uses as identified by the Developer within the District. The District has commissioned an Engineer's Report that includes estimated construction costs for the Capital Improvement Plan needed to support the development, which these construction costs are outlined in Table 2. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$8,248,200. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Capital Improvement Plan and related costs was determined by the District's Underwriter to total approximately \$11,000,000. Table 3 shows the breakdown of the bond sizing.

2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan for the District is completed. Until the platting process occurs, the Capital Improvement Plan funded by District bonds benefits all acres within the District.

The initial assessments will be levied on an equal basis to all gross acreage within the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within the District are benefiting from the improvements.

Once platting or the recording of a declaration of condominium of any portion of the District into individual lots or units ("Assigned Properties") has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive, on a first platted, first assigned basis. The "Unassigned Properties" defined as property that has not been platted or subjected to a declaration of condominium, will continue to be assessed on a per acre basis. Eventually the development plan will be completed and the debt relating to the bonds will be allocated to the platted units within the District, which are the beneficiaries of the Capital Improvement Plan, as depicted in Table 5 and Table 6. If there are changes to development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

2.3 Allocation of Benefit

The Capital Improvement Plan consists of offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features and professional fees along with related incidental costs. There is one product type within the planned development. The single family home has been set as the base unit and has been assigned one equivalent residential unit ("ERU"). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

2.4 Lienability Test: Special and Peculiar Benefit to the Property

Construction and/or acquisition by the District of its proposed Capital Improvement Plan will provide several types of systems, facilities and services for its residents. These include offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features.. These improvements accrue

in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of the Capital Improvement Plan, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable, but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type). This is also shown on Table 7 depicting Allocation of Par Debt per Product Type.

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of Capital Improvement Plan have been apportioned to the property within the District according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of the District will have a lien for the payment of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit

debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Capital Improvement Plan is constructed.

3.0 True Up Mechanism

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Properties. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, when platting for 25%, 50%, 75% and 100% of the units planned for platting has occurred within the District, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties, taking into account the full development plan of the District. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no debt reduction or true-up payment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required.

If a true-up payment is made less than 45 days prior to an interest payment date, the amount of accrued interest will be calculated to the next succeeding interest payment date.

4.0 Assessment Roll

The District will initially distribute the liens across the property within the District boundaries on a gross acreage basis. As Assigned Properties becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table 6. If the land use plan changes, then the District will update Table 6 to reflect the changes as part of the foregoing true-up process. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in the District prior to the time final Assigned Properties become known. The current assessment roll is attached as Table 7.

TABLE 1
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
DEVELOPMENT PROGRAM
MASTER ASSESSMENT METHODOLOGY

Land Use	Total Assessable Units	ERUs per Unit (1)	Total ERUs
Single Family	396	1.00	396
Total Units	396		396

(1) Benefit is allocated on an ERU basis; based on density of planned development, with Single Family 50' = 1 ERU

* Unit mix is subject to change based on marketing and other factors

TABLE 2
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT PLAN COST ESTIMATES
MASTER ASSESSMENT METHODOLOGY

Capital Improvement Plan ("CIP") (1)	Cost Estimate
Offsite Improvements	\$330,000
Stormwater Management	\$998,200
Utilities (Water, Sewer, & Street Lighting)	\$2,249,000
Roadway	\$2,472,000
Entry Feature	\$650,000
Parks and Amenities	\$800,000
Contingencies	\$749,000
	<u>\$8,248,200</u>

(1) A detailed description of these improvements is provided in the Engineer's Report dated July 2018.

TABLE 3
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
BOND SIZING
MASTER ASSESSMENT METHODOLOGY

Description	Total
Construction Funds	\$ 8,248,200
Debt Service Reserve	\$ 799,138
Capitalized Interest	\$ 1,320,000
Underwriters Discount	\$ 220,000
Cost of Issuance	\$ 220,000
Contingency	\$ 192,662
Par Amount*	\$ 11,000,000

Bond Assumptions:	
Interest Rate	6.00%
Amortization	30 years
Capitalized Interest	24 months
Debt Service Reserve	Max Annual
Underwriters Discount	2%

* Par amount is subject to change based on the actual terms at the sale of the bonds

TABLE 4

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF IMPROVEMENT COSTS
MASTER ASSESSMENT METHODOLOGY

Land Use	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements Costs Per Product Type	Improvement Costs Per Unit
Single Family	396	1	396	100.00%	\$ 8,248,200	\$20,829
Totals	396		396	100.00%	\$ 8,248,200	

* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

TABLE 5
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF TOTAL PAR DEBT TO EACH PRODUCT TYPE
MASTER ASSESSMENT METHODOLOGY

Land Use	No. of Units *	Total Improvements		Allocation of Par		Par Debt Per Unit
		Costs Per Product	Type	Debt Per Product	Type	
Single Family	396	\$ 8,248,200	\$	11,000,000		\$27,778
Totals	396	\$ 8,248,200	\$	11,000,000		

* Unit mix is subject to change based on marketing and other factors

TABLE 6 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE MASTER ASSESSMENT METHODOLOGY										
Land Use	No. of Units *	Allocation of Par Debt Per Product		Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment		Gross Annual Debt Assessment		
		Type				Per Unit	Assessment Per Unit	Per Unit	Assessment Per Unit (1)	
Single Family	396	\$	11,000,000	\$27,778	\$	799,138	\$	2,018	\$	2,170
Totals	396	\$	11,000,000		\$	799,138				

(1) This amount includes collection fees and early payment discounts when collected on the Polk County Tax Bill

* Unit mix is subject to change based on marketing and other factors

TABLE 7
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
PRELIMINARY ASSESSMENT ROLL
MASTER ASSESSMENT METHODOLOGY

Owner	Property ID #'s*	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
HMD West LLC	See Legal Description	87.91	\$125,128	\$ 11,000,000	\$ 799,138	\$ 859,288
Totals		87.91		\$	\$ 799,138	\$ 859,288

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

Annual Assessment Periods	30
Projected Bond Rate (%)	6.00%
Maximum Annual Debt Service	\$799,138

* - See Metes and Bounds, attached as Exhibit A

Prepared by: Governmental Management Services - Central Florida, LLC

LEGAL DESCRIPTION

PARCEL 1 (272708-727500-040040)

TRACT 4 IN THE SW $\frac{1}{4}$ OF SECTION 8 TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA; AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY THEREOF AS RECORDED IN O.R. BOOK 4200, PAGE 569, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 2 (272708-727500-040052)

TRACTS 7 AND 8 AND THE SOUTH $\frac{1}{2}$ OF TRACTS 5 AND 6 IN THE SOUTHWEST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, ALL BEING A PART OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF, AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, AND THE SOUTH $\frac{1}{2}$ OF CLOSED ROAD LYING ALONG THE NORTH BOUNDARY OF LOTS 7 AND 8 AS DESCRIBED IN O.R. BOOK 4200, PAGE 569; LESS ROAD RIGHT-OF-WAY FOR ORCHID DRIVE AND LESS ADDITIONAL RIGHT-OF-WAY SET FORTH IN MAP BOOK 17, PAGES 78-86, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 3 (272708-727500-040090)

TRACTS 9, 10, AND 11, IN THE SW $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA, BEING LOCATED IN THE SE $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ AND THE EAST $\frac{1}{2}$ OF THE SW $\frac{1}{4}$ OF THE NE $\frac{1}{4}$ OF THE SW $\frac{1}{4}$ OF SECTION 8.

PARCEL 4 (272708-000000-042050)

THE SOUTHEAST $\frac{1}{4}$ OF THE SOUTHWEST $\frac{1}{4}$, LESS THE EAST $\frac{1}{4}$ OF THE SOUTH $\frac{1}{2}$ AND LESS MAINTAINED RIGHT-OF-WAY, IN SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA.

PARCEL 5 (272708-727500-020170)

TRACT 17 IN THE SOUTHEAST $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

PARCEL 6 (272708-727500-020180)

TRACT 18 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, ACCORDING TO PLAT OF FLORIDA DEVELOPMENT COMPANY, AS PER MAP OR PLAT THEREOF RECORDED IN OFFICE OF CLERK OF CIRCUIT COURT OF POLK COUNTY, FLORIDA IN PLAT BOOK 3, PAGES 60 ET. SEQ.

PARCEL 7 (272708-727500-020310)

TRACTS 31 AND 32 IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT CO. TRACT, ACCORDING TO THE MAP OR PLAT THEREOF RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

SUBJECT TO MAINTAINED PUBLIC ROAD RIGHT-OF-WAY, EASEMENTS OF RECORD, AND REAL PROPERTY TAXES FOR THE CURRENT YEAR.

PARCEL 8 (272708-727500-020190)

TRACTS 19 AND 30, IN THE SE $\frac{1}{4}$ OF SECTION 8, TOWNSHIP 27 SOUTH, RANGE 27 EAST, POLK COUNTY, FLORIDA, OF THE MAP OF FLORIDA DEVELOPMENT COMPANY'S SUBDIVISION, ACCORDING TO THE PLAT THERE OF AS RECORDED IN PLAT BOOK 3, PAGE 60, PUBLIC RECORDS OF POLK COUNTY, FLORIDA.

CONTAINING 87.91 ACRES MORE OR LESS.

**Dennis
Wood**

Engineering

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1925 BARTOW ROAD
LAKELAND, FL 33801

DENNIS WOOD, PROFESSIONAL ENGINEER
EMAIL: dennis@woodcivil.com

EXHIBIT 2

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT LEGAL DESCRIPTION

**SUPPLEMENTAL
ASSESSMENT METHODOLOGY**

FOR

**HIGHLANDS MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT AREA 2 AND ASSESSMENT AREA 3**

Date: January 29, 2020

Prepared by

**Governmental Management Services – Central Florida, LLC
135 W. Central Blvd, Suite 320
Orlando, FL 32801**

Table of Contents

1.0 Introduction.....	3
1.1 Purpose.....	3
1.2 Background	4
1.3 Special Benefits and General Benefits	4
1.4 Requirements of a Valid Assessment Methodology	5
1.5 Special Benefits Exceed the Costs Allocated	5
2.0 Assessment Methodology	6
2.1 Overview	6
2.2 Allocation of Debt.....	7
2.3 Allocation of Benefit	7
2.4 Lienability Test: Special and Peculiar Benefit to the Property	8
2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments	8
3.0 True-Up Mechanism.....	9
4.0 Assessment Roll.....	9
5.0 Appendix	11
Table 1: Development Program	11
Table 2: Capital Improvement Cost Estimates.....	12
Table 3: Bond Sizing.....	13
Table 4: Allocation of Improvement Costs	14
Table 5: Allocation of Total Par Debt to Each Product Type.....	15
Table 6: Par Debt and Annual Assessments	16
Table 7: Preliminary Assessment Roll	17

GMS-CF, LLC does not represent the Highland Meadows West Community Development District as a Municipal Advisor or Securities Broker nor is GMS-CF, LLC registered to provide such services as described in Section 15B of the Securities and Exchange Act of 1934, as amended. Similarly, GMS-CF, LLC does not provide the Highland Meadows West Community Development District with financial advisory services or offer investment advice in any form.

1.0 Introduction

The Highland Meadows West Community Development District (the “District”) is a local unit of special-purpose government organized and existing under Chapter 190, Florida Statutes as amended. The District has issued \$2,770,000 of tax exempt bonds (the “Assessment Area 2 Bonds”) for the purpose of financing certain infrastructure improvements within Phase 2 (“Assessment Area 2 Project”) within Assessment Area 2 of the District. The District has issued \$955,000 of tax exempt bonds (the “Assessment Area 3 Bonds”) for the purpose of financing certain infrastructure improvements within Phase 3 (“Assessment Area 3 Project”) within Assessment Area 3 of the District. Phase 2 and Phase 3 are more specifically described in the Engineer’s Report revised and dated January 8, 2020 prepared by Wood & Associates Engineering, LLC , as may be amended and supplemented from time to time (the “Engineer’s Report”). The District anticipates the construction of all or a portion of the Assessment Area 2 and Assessment Area 3 Capital Improvement Plan that benefit property owners within Series Assessment Area 2 and Assessment Area 3 of the District.

1.1 Purpose

This Supplemental Assessment Methodology (the “Assessment Report”) supplements the Master Assessment Methodology, dated July 24, 2018. The Assessment Report provides for an assessment methodology that allocates the debt to be incurred by the District to benefiting properties within Assessment Area 2 and Assessment Area 3 of the District. This Assessment Report allocates the debt to properties based on the special benefits each receives from the Capital Improvement Plan. This Assessment Report is designed to conform to the requirements of Chapters 190 and 170, Florida Statutes with respect to special assessments and is consistent with our understanding of case law on this subject.

The District intends to impose non ad valorem special assessments on the benefited lands within the District based on this Assessment Report. It is anticipated that all of the proposed special assessments will be collected through the Uniform Method of Collection described in Chapter 197.3632, Florida Statutes or any other legal means available to the District. It is not the intent of this Assessment Report to address any other assessments, if applicable, that may be levied by the District, a homeowner’s association, or any other unit of government.

1.2 Background

The District currently includes approximately 97.67 acres in Polk County, Florida. The development program for the Assessment Area 2 of the District currently envisions approximately 130 residential units and is approximately 29.2 acres. The development program for the Assessment Area 3 of the District currently envisions approximately 46 residential units and is approximately 9.76 acres. The proposed development program for Assessment Area 2 and Assessment Area 3 is depicted in Table 1. It is recognized that such land use plan may change, and this Assessment Report will be modified or supplemented accordingly.

The improvements contemplated by the District in the Assessment Area 2 Project and Assessment Area 3 Project will provide facilities that benefit certain property within the Assessment Area 2 and Assessment Area 3 of the District, respectively. Specifically, the District will construct and/or acquire certain offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, amenity center, and park and amenity features. Note that the amenity center will be a shared cost between the District and the Davenport Road South CDD. The acquisition and construction costs are summarized in Table 2.

The assessment methodology is a four-step process.

1. The District Engineer must first determine the public infrastructure improvements that may be provided by the District and the costs to implement the Assessment Area 2 Project and Assessment Area 3 Project, respectively.
2. The District Engineer determines the assessable acres that benefit from the Assessment Area 2 Project and Assessment Area 3 Project, respectively.
3. A calculation is made to determine the funding amounts necessary to acquire and/or construct the Assessment Area 2 Project and Assessment Area 3 Project, respectively.
4. This amount is initially divided equally among the benefited properties on a prorated assessable acreage basis. Ultimately, as land is platted, this amount will be assigned to each of the benefited properties based on the number of platted units.

1.3 Special Benefits and General Benefits

Improvements undertaken by the District create special and peculiar benefits to the property, different in kind and degree than general benefits, for properties within its borders as well as general benefits to the public at large.

However, as discussed within this Assessment Report, these general benefits are incidental in nature and are readily distinguishable from the special and peculiar benefits, which accrue to property within Assessment Area 2 and Assessment Area 3

of the District, respectively. The implementation of the Capital Improvement Plan enables properties within the boundaries of Assessment Area 2 and Assessment Area 3 of the District, respectively, to be developed. Without the Assessment Area 2 Project and the Assessment Area 3 Project, there would be no infrastructure to support development of land within Assessment Area 2 and Assessment Area 3 of the District. Without these improvements, development of the property within the District would be prohibited by law.

There is no doubt that the general public and property owners outside of the District will benefit from the provision of the Assessment Area 2 Project and the Assessment Area 3 Project. However, these benefits will be incidental for the purpose of the Assessment Area 2 Project and the Assessment Area 3 Project, which is designed solely to meet the needs of property within Assessment Area 2 and Assessment Area 3 of the District. Properties outside of Assessment Area 2 and Assessment Areas 3 of the District boundaries do not depend upon the District's Capital Improvement Plan. The property owners within Assessment Area 2 and Assessment Area 3 of the District are therefore receiving special benefits not received by those outside the District's boundaries.

1.4 Requirements of a Valid Assessment Methodology

There are two requirements under Florida law for a valid special assessment:

- 1) The properties must receive a special benefit from the improvements being paid for.
- 2) The assessments must be fairly and reasonably allocated to the properties being assessed based on the special benefit such properties receive.

Florida law provides for a wide application of special assessments that meet these two characteristics of special assessments.

1.5 Special Benefits Exceed the Costs Allocated

The special benefits provided to the property owners within the District will be greater than the costs associated with providing these benefits. The District Engineer estimates that the District's Assessment Area 2 Project that is necessary to support full development of property within Assessment Area 2 of the District will cost approximately \$2,846,000. The District's Underwriter projects that financing costs required to fund the Assessment Area 2 Project costs, the cost of issuance of the Bonds, the funding of a debt service reserve account and capitalized interest, is \$2,770,000. The District Engineer estimates that the District's Assessment Area 3 Project that is necessary to support full development of property within Assessment Area 3 of the District will cost approximately \$980,000. The District's Underwriter projects that financing costs required to fund the Assessment Area 3 Project costs, the cost of

issuance of the Bonds, the funding of a debt service reserve account and capitalized interest, is \$955,000. Developer would fund any additional funds needed to complete the Assessment Area 2 Project and the Assessment Area 3 Project, respectively. Without the Assessment Area 2 Project and the Assessment Area 3 Project, the property within Assessment Area 2 and Assessment Area 3 of District would not be able to be developed and occupied by future residents of the community.

2.0 Assessment Methodology

2.1 Overview

The District has issued \$2,770,000 in Bonds to fund a portion of the Assessment Area 2 Project, provide for capitalized interest, a debt service reserve account and pay cost of issuance. It is the purpose of this Assessment Report to allocate the \$2,770,000 in debt to the properties within Assessment Area 2 of the District benefiting from the Assessment Area 2 Project.

The District has issued \$955,000 in Bonds to fund a portion of the Assessment Area 3 Project, provide for capitalized interest, a debt service reserve account and pay cost of issuance. It is the purpose of this Assessment Report to allocate the \$955,000 in debt to the properties within Assessment Area 3 of the District benefiting from the Assessment Area 3 Project.

Table 1 identifies the land uses as identified by the Developers within the District. The District has commissioned an Engineer's Report that includes estimated construction costs for the Assessment Area 2 Project and the Assessment Area 3 Project. Three needed to support the development, which these construction costs are outlined in Table 2. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$2,846,000 for the Assessment Area 2 Project. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Capital Improvement Plan and related costs was \$2,770,000 for the Assessment Area 2 Bonds. The improvements needed to support the development are described in detail in the Engineer's Report and are estimated to cost \$980,000 for the Assessment Area 3 Project. Based on the estimated costs, the size of the bond issue under current market conditions needed to generate funds to pay for the Capital Improvement Plan and related costs was \$955,000 for the Assessment Area 3 Bonds. Table 3 shows the breakdown of the bond sizing.

2.2 Allocation of Debt

Allocation of debt is a continuous process until the development plan for the District is completed. Until the platting process occurs, the Capital Improvement Plan funded by District bonds benefits all acres within the District.

The initial assessments will be levied on an equal basis to all gross acreage within Assessment Area 2 ("Assessment Area 2 Special Assessments") and Assessment Area 3 ("Assessment Area 3 Special Assessments") of the District. A fair and reasonable methodology allocates the debt incurred by the District proportionately to the properties receiving the special benefits. At this point all of the lands within Series Assessment Area 2 and Assessment Area 3, respectively, of the District are benefiting from the improvements.

Once platting or the recording of a declaration of condominium of any portion of Assessment Area 2 and/or Assessment Area 3 of the District into individual lots or units ("Assigned Properties") has begun, the assessments will be levied to the Assigned Properties based on the benefits they receive, on a first platted, first assigned basis, respectively to each assessment area. The "Unassigned Properties" defined as property that has not been platted or subjected to a declaration of condominium, will continue to be assessed on a per acre basis. Eventually the development plan will be completed and the debt relating to the bonds will be allocated to the platted units within Assessment Area 2 and Assessment Area 3 of the District respectively, which are the beneficiaries of the Capital Improvement Plan, as depicted in Table 5 and Table 6. If there are changes to development plan, a true up of the assessment will be calculated to determine if a debt reduction or true-up payment from the Developer is required. The process is outlined in Section 3.0.

The assignment of debt in this Assessment Report sets forth the process by which debt is apportioned. As mentioned herein, this Assessment Report will be supplemented from time to time.

2.3 Allocation of Benefit

The Capital Improvement Plan consists of offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, amenity center, and park and amenity features and professional fees along with related incidental costs. There is one product type within the planned development. The single family home has been set as the base unit and has been assigned one equivalent residential unit ("ERU"). Table 4 shows the allocation of benefit to the particular land uses. It is important to note that the benefit derived from the improvements on the particular units exceeds the cost that the units will be paying for such benefits.

2.4 Lienability Test: Special and Peculiar Benefit to the Property

Construction and/or acquisition by the District of its proposed Assessment Area 2 Project and Assessment Area 3 Project, respectively, will provide several types of systems, facilities and services for its residents. These include offsite improvements, stormwater management facilities, utility facilities, roadways, entry features, and park and amenity features. These improvements accrue in differing amounts and are somewhat dependent on the type of land use receiving the special benefits peculiar to those properties, which flow from the logical relationship of the improvements to the properties.

Once these determinations are made, they are reviewed in the light of the special benefits peculiar to the property, which flow to the properties as a result of their logical connection from the improvements in fact actually provided.

For the provision of the Assessment Area 2 Project and the Assessment Area 3 Project, the special and peculiar benefits are:

- 1) the added use of the property,
- 2) added enjoyment of the property, and
- 3) the probability of increased marketability and value of the property.

These special and peculiar benefits are real and ascertainable, but are not yet capable of being calculated as to value with mathematical certainty. However, each is more valuable than either the cost of, or the actual non-ad valorem special assessment levied for the improvement or the debt as allocated.

2.5 Lienability Test: Reasonable and Fair Apportionment of the Duty to Pay Non-Ad Valorem Assessments

A reasonable estimate of the proportion of special and peculiar benefits received from the public improvements described in the Engineer's Report is delineated in Table 5 (expressed as Allocation of Par Debt per Product Type). This is also shown on Table 7 depicting Allocation of Par Debt per Product Type.

The determination has been made that the duty to pay the non-ad valorem special assessments is fairly and reasonably apportioned because the special and peculiar benefits to the property derived from the acquisition and/or construction of Capital Improvement Plan have been apportioned to the property within the District according to reasonable estimates of the special and peculiar benefits provided consistent with the land use categories.

Accordingly, no acre or parcel of property within the boundaries of Assessment Area 2 and Assessment Area 3 of the District, respectively, will have a lien for the payment

of any non-ad valorem special assessment more than the determined special benefit peculiar to that property and therefore, the debt allocation will not be increased more than the debt allocation set forth in this Assessment Report.

In accordance with the benefit allocation suggested for the product types in Table 4, a total debt per unit and an annual assessment per unit have been calculated for each product type (Table 6). These amounts represent the preliminary anticipated per unit debt allocation assuming all anticipated units are built and sold as planned, and the entire proposed Assessment Area 2 Project and Assessment Area 3 Project is constructed, respectively.

3.0 True Up Mechanism

Although the District does not process plats, declaration of condominiums, site plans or revisions thereto for the developer, it does have an important role to play during the course of platting and site planning. Whenever a plat, declaration of condominium or site plan is processed, the District must allocate a portion of its debt to the property according to this Assessment Report outlined herein. In addition, the District must also prevent any buildup of debt on Unassigned Properties. Otherwise, the land could be fully conveyed and/or platted without all of the debt being allocated. To preclude this, when platting for 25%, 50%, 75% and 100% of the units planned for platting has occurred within each distinct assessment area, the District will determine the amount of anticipated assessment revenue that remains on the Unassigned Properties in each assessment area, taking into account the full development plan such assessment area. If the total anticipated assessment revenue to be generated from the Assigned and Unassigned Properties is greater than or equal to the maximum annual debt service then no debt reduction or true-up payment is required. In the case that the revenue generated is less than the required amount then a debt reduction or true-up payment by the landowner in the amount necessary to reduce the par amount of the outstanding bonds plus accrued interest to a level that will be supported by the new net annual debt service assessments will be required. Any needed true-ups in accordance with this section will be calculated by individual assessment area, and not District wide.

If a true-up payment is made less than 45 days prior to an interest payment date, the amount of accrued interest will be calculated to the next succeeding interest payment date.

4.0 Assessment Roll

The District will initially distribute the liens across the property within Assessment Area 2 and Assessment Area 3 of the District, respectively, boundaries on a gross acreage basis. As Assigned Properties becomes known with certainty, the District will refine its allocation of debt from a per acre basis to a per unit basis as shown in Table

6. If the land use plan changes, then the District will update Table 6 to reflect the changes as part of the foregoing true-up process. As a result, the assessment liens are neither fixed nor are they determinable with certainty on any acre of land in Assessment Area 2 or Assessment Area 3 of the District prior to the time final Assigned Properties become known. The current assessment roll is attached as Table 7.

TABLE 1
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
DEVELOPMENT PROGRAM
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Land Use*	Phase 2 -		Phase 3 -		ERUs per Unit (1)	Total ERUs
	Assesment Area 2	Assesment Area 3	Total Assessible Units			
Single Family	130	46	176	1.00		176
Total Units			176			176

(1) Benefit is allocated on an ERU basis; based on density of planned development, with Single Family = 1 ERU

* Unit mix is subject to change based on marketing and other factors

TABLE 2
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT PLAN COST ESTIMATES
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Capital Improvement Plan ("CIP") (1)	Assessment Area 2	Assessment Area 3	Total Cost Estimate
Offsite Improvements	\$ 118,000	\$ 42,000	\$ 160,000
Stormwater Management	\$ 560,000	\$ 200,000	\$ 760,000
Utilities (Water, Sewer, & Street Lighting)	\$ 970,000	\$ 350,000	\$ 1,320,000
Roadway	\$ 490,000	\$ 200,000	\$ 690,000
Entry Feature	\$ 210,000	\$ 20,000	\$ 230,000
Amenity Center	\$ 201,790	\$ 70,000	\$ 271,790
Parks and Amenities	\$ 58,210	\$ 20,000	\$ 78,210
Contingencies	\$ 238,000	\$ 78,000	\$ 316,000
	\$ 2,846,000	\$ 980,000	\$ 3,826,000

(1) A detailed description of these improvements is provided in the Engineer's Report dated January 8, 2020.

TABLE 3
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
BOND SIZING
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Description	Assessment Area 2		Assessment Area 3		Total
<u>Sources</u>					
Par Amount	\$	2,770,000	\$	955,000	\$ 3,725,000
Issue Discount	\$	(2,862)	\$	(990)	\$ (3,852)
Total Sources	\$	2,767,138	\$	954,010	\$ 3,721,148
<u>Uses</u>					
Construction Funds	\$	2,342,083	\$	805,975	\$ 3,148,058
Debt Service Reserve	\$	157,456	\$	55,772	\$ 213,228
Capitalized Interest	\$	71,319	\$	24,593	\$ 95,912
Underwriters Discount	\$	55,400	\$	19,100	\$ 74,500
Cost of Issuance	\$	140,880	\$	48,570	\$ 189,450
Par Amount	\$	2,767,138	\$	954,010	\$ 3,721,148
Bond Assumptions:					
Average Coupon					3.83%
Amortization					30 years
Capitalized Interest					10 months
Debt Service Reserve					Max Annual
Underwriters Discount					2%

TABLE 4

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF IMPROVEMENT COSTS

SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Land Use	No. of Units *	ERU Factor	Total ERUs	% of Total ERUs	Total Improvements Costs Per Product Type	Improvement Costs Per Unit
Assessment Area 2	130	1	130	73.86%	\$ 2,846,000	\$ 21,892
Assessment Area 3	46	1	46	26.14%	\$ 980,000	\$ 21,304
Totals	176		176	100.00%	\$ 3,826,000	

* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

TABLE 5
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
ALLOCATION OF TOTAL PAR DEBT TO EACH PRODUCT TYPE
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Land Use	No. of Units *	Total Improvements		Allocation of Par		Par Debt Per Unit
		Costs Per Product	Type	Debt Per Product	Type	
Assessment Area 2	130	\$	2,846,000	\$	2,770,000	\$ 21,308
Assessment Area 3	46	\$	980,000	\$	955,000	\$ 20,761
Totals	176	\$	3,826,000	\$	3,725,000	

* Unit mix is subject to change based on marketing and other factors

TABLE 6 HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT PAR DEBT AND ANNUAL ASSESSMENTS FOR EACH PRODUCT TYPE SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3						
Land Use	No. of Units *	Allocation of Par Debt Per Product Type	Total Par Debt Per Unit	Maximum Annual Debt Service	Net Annual Debt Assessment Per Unit	Gross Annual Debt Assessment Per Unit (1)
Assessment Area 2	130	\$ 2,770,000	\$ 21,308	\$ 157,456	\$ 1,212	\$ 1,304
Assessment Area 3	46	\$ 955,000	\$ 20,761	\$ 55,769	\$ 1,212	\$ 1,304
Totals	176	\$ 3,725,000		\$ 213,225		

(1) This amount includes collection fees and early payment discounts when collected on the Polk County Tax Bill

* Unit mix is subject to change based on marketing and other factors

Prepared by: Governmental Management Services - Central Florida, LLC

TABLE 7
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
PRELIMINARY ASSESSMENT ROLL
SUPPLEMENTAL ASSESSMENT METHODOLOGY - ASSESSMENT AREA 2 AND ASSESSMENT AREA 3

Owner	Property ID #'s	Acres	Total Par Debt Allocation Per Acre	Total Par Debt Allocated	Net Annual Debt Assessment Allocation	Gross Annual Debt Assessment Allocation (1)
<u>Assessment Area 2</u>						
Orchid Terrace Development, LLC	27-27-08-727-5000-40120	10.03	\$ 94,928	\$ 952,128	\$ 54,122	\$ 58,196
Orchid Terrace Development, LLC	27-27-08-727-5000-20170	4.68	\$ 94,928	\$ 444,263	\$ 25,253	\$ 27,154
Orchid Terrace Development, LLC	27-27-08-727-5000-20180	4.90	\$ 94,928	\$ 465,147	\$ 26,441	\$ 28,431
Orchid Terrace Development, LLC	27-27-08-727-5000-20310	9.57	\$ 94,928	\$ 908,461	\$ 51,640	\$ 55,527
		29.18		\$ 2,770,000	\$ 157,456	\$ 169,308
<u>Assessment Area 3</u>						
Orchid Terrace Group, LLC	27-27-08-727-5000-20190	9.76	\$ 96,824	\$ 945,000	\$ 55,772	\$ 59,970

(1) This amount includes 7% to cover collection fees and early payment discounts when collected utilizing the uniform method.

Annual Assessment Periods	30
Projected Bond Rate (%)	3.83%
Maximum Annual Debt Service - Assessment Area 2	\$ 157,456
Maximum Annual Debt Service - Assessment Area 3	\$ 55,772

EXHIBIT C

Engineer's Certification, dated **February 18, 2021**

[*ATTACH*]

HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
DISTRICT ENGINEER'S CERTIFICATE OF COMPLETION OF THE
SERIES 2020A PROJECT

February 18, 2021

Highland Meadows West Community Development District
c/o Governmental Management Services-CF, LLC
219 East Livingston Street
Orlando, FL 32801

Re: Certification of Completion
Highland Meadows West Community Development District
Series 2020A Bonds – Assessment Area Two Project and Assessment Area Three
Project

This certificate is furnished in accordance with Section 5.01(c) of the Master Trust Indenture dated April 1, 2019 (the "**Master Indenture**"), between the Highland Meadows West Community Development District (the "**District**") and U.S. Bank National Association (the "**Trustee**") and is intended to evidence the completion of the Assessment Area Two Project and the Assessment Area Three Project (collectively, the "**Series 2020A Project**"), as both terms are defined in the *Master Trust Indenture*, dated as of April 1, 2019 ("**Master Indenture**"), as supplemented with respect to the Assessment Area Two Bonds, by a *Second Supplemental Trust Indenture* dated as of February 1, 2020 (the "**Second Supplemental Indenture**" and, together with the Master Indenture, the "**Assessment Area 2 Indenture**") and, with respect to the Assessment Area Three Bonds, as supplemented by a *Third Supplemental Trust Indenture* dated as of February 1, 2020 (the "**Third Supplemental Indenture**" and, together with the Master Indenture, the "**Assessment Area 3 Indenture**"), each by and between the District and U.S. Bank National Association, as trustee ("**Trustee**"), and as further described in that certain *Highland Meadows West Community Development District Engineer's Report for Capital Improvements* dated July 2018, as supplemented by the *Second Supplemental Engineer's Report for Capital Improvements* dated January 8, 2020, as Phase 2 and Phase 3 and undertaken by the District. All capitalized terms used herein shall have the meaning ascribed to them in the Indenture.

- I. The Series 2020A Project has been completed in substantial compliance with the specifications therefore and all labor, services, materials, and supplies used in the Series 2020A Project have been paid for and acknowledgments of such payments have been obtained from all contractors and suppliers.
- II. All other facilities necessary in connection with the Series 2020A Project have been constructed, acquired, and installed in accordance with the specifications therefore and all Costs and expenses incurred in connection therewith have been paid or adequate provision has been made for such payment by the District.

- III. All plans permits and specification necessary for the operation and maintenance of the improvements made pursuant to the Series 2020A Project are complete and on file with the District Engineer or have been transferred to the appropriate governmental entity having charge of such operation and maintenance.
- IV. The total Cost of the Assessment Area Two Project was less than the amount deposited in the Series 2020A Acquisition and Construction Account resulting in an excess of proceeds in the amount of Eleven Cents (\$0.11), from the Series 2020A Bonds in the Series 2020A Acquisition and Construction Account.
- V. Of the remaining balance of *Eleven Thousand Eight Hundred Seventy-Five Dollars and Seventy Cents* (\$11,875.70) in the Series 2020A Acquisition and Construction Account, *Eleven Thousand Eight Hundred Seventy-Five Dollars and Seventy Cents* (\$11,875.70) in such Series 2020A Acquisition and Construction Account is hereby reserved by the Issuer for the payment of the remaining Costs of the Assessment Area Three Project.

This Certificate is given without prejudice to any rights against third parties which exist as of the date of this Certificate or which may subsequently come into being.

Dated: 2-17-21

WOOD & ASSOCIATES ENGINEERING LLC

D - Wood
By: Dennis L. Wood, P.E., District Engineer

STATE OF FLORIDA

COUNTY OF Polk

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization, this 17 day of February 2021, by Dennis L. Wood, P.E., as the District Engineer for the Highland Meadows West Community Development District for Series 2020A Bonds.



Stefanie N. Rowan
(Official Notary Signature)
Name: Stefanie Rowan
Personally Known ☒
OR Produced Identification _____
Type of Identification _____

EXHIBIT D

Amortization Schedule of the Series 2020A Bonds

[ATTACH]

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Bonds, Series 2020A (Assessment Area 2 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2020			20,578.14	20,578.14	
11/01/2020			50,740.63	50,740.63	71,318.77
05/01/2021	55,000	2.875%	50,740.63	105,740.63	
11/01/2021			49,950.00	49,950.00	155,690.63
05/01/2022	55,000	2.875%	49,950.00	104,950.00	
11/01/2022			49,159.38	49,159.38	154,109.38
05/01/2023	60,000	2.875%	49,159.38	109,159.38	
11/01/2023			48,296.88	48,296.88	157,456.26
05/01/2024	60,000	2.875%	48,296.88	108,296.88	
11/01/2024			47,434.38	47,434.38	155,731.26
05/01/2025	60,000	2.875%	47,434.38	107,434.38	
11/01/2025			46,571.88	46,571.88	154,006.26
05/01/2026	65,000	3.250%	46,571.88	111,571.88	
11/01/2026			45,515.63	45,515.63	157,087.51
05/01/2027	65,000	3.250%	45,515.63	110,515.63	
11/01/2027			44,459.38	44,459.38	154,975.01
05/01/2028	65,000	3.250%	44,459.38	109,459.38	
11/01/2028			43,403.13	43,403.13	152,862.51
05/01/2029	70,000	3.250%	43,403.13	113,403.13	
11/01/2029			42,265.63	42,265.63	155,668.76
05/01/2030	70,000	3.250%	42,265.63	112,265.63	
11/01/2030			41,128.13	41,128.13	153,393.76
05/01/2031	75,000	3.250%	41,128.13	116,128.13	
11/01/2031			39,909.38	39,909.38	156,037.51
05/01/2032	75,000	3.625%	39,909.38	114,909.38	
11/01/2032			38,550.00	38,550.00	153,459.38
05/01/2033	80,000	3.625%	38,550.00	118,550.00	
11/01/2033			37,100.00	37,100.00	155,650.00
05/01/2034	80,000	3.625%	37,100.00	117,100.00	
11/01/2034			35,650.00	35,650.00	152,750.00
05/01/2035	85,000	3.625%	35,650.00	120,650.00	
11/01/2035			34,109.38	34,109.38	154,759.38
05/01/2036	90,000	3.625%	34,109.38	124,109.38	
11/01/2036			32,478.13	32,478.13	156,587.51
05/01/2037	90,000	3.625%	32,478.13	122,478.13	
11/01/2037			30,846.88	30,846.88	153,325.01
05/01/2038	95,000	3.625%	30,846.88	125,846.88	
11/01/2038			29,125.00	29,125.00	154,971.88
05/01/2039	100,000	3.625%	29,125.00	129,125.00	
11/01/2039			27,312.50	27,312.50	156,437.50
05/01/2040	100,000	3.625%	27,312.50	127,312.50	
11/01/2040			25,500.00	25,500.00	152,812.50
05/01/2041	105,000	4.000%	25,500.00	130,500.00	
11/01/2041			23,400.00	23,400.00	153,900.00
05/01/2042	110,000	4.000%	23,400.00	133,400.00	
11/01/2042			21,200.00	21,200.00	154,600.00
05/01/2043	115,000	4.000%	21,200.00	136,200.00	
11/01/2043			18,900.00	18,900.00	155,100.00
05/01/2044	120,000	4.000%	18,900.00	138,900.00	
11/01/2044			16,500.00	16,500.00	155,400.00
05/01/2045	125,000	4.000%	16,500.00	141,500.00	
11/01/2045			14,000.00	14,000.00	155,500.00
05/01/2046	130,000	4.000%	14,000.00	144,000.00	
11/01/2046			11,400.00	11,400.00	155,400.00
05/01/2047	135,000	4.000%	11,400.00	146,400.00	

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Bonds, Series 2020A (Assessment Area 2 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2047			8,700.00	8,700.00	155,100.00
05/01/2048	140,000	4.000%	8,700.00	148,700.00	
11/01/2048			5,900.00	5,900.00	154,600.00
05/01/2049	145,000	4.000%	5,900.00	150,900.00	
11/01/2049			3,000.00	3,000.00	153,900.00
05/01/2050	150,000	4.000%	3,000.00	153,000.00	
11/01/2050					153,000.00
	2,770,000		1,945,590.78	4,715,590.78	4,715,590.78

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Bonds, Series 2020A (Assessment Area 3 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
05/01/2020			7,095.95	7,095.95	
11/01/2020			17,496.88	17,496.88	24,592.83
05/01/2021	20,000	2.875%	17,496.88	37,496.88	
11/01/2021			17,209.38	17,209.38	54,706.26
05/01/2022	20,000	2.875%	17,209.38	37,209.38	
11/01/2022			16,921.88	16,921.88	54,131.26
05/01/2023	20,000	2.875%	16,921.88	36,921.88	
11/01/2023			16,634.38	16,634.38	53,556.26
05/01/2024	20,000	2.875%	16,634.38	36,634.38	
11/01/2024			16,346.88	16,346.88	52,981.26
05/01/2025	20,000	2.875%	16,346.88	36,346.88	
11/01/2025			16,059.38	16,059.38	52,406.26
05/01/2026	20,000	3.250%	16,059.38	36,059.38	
11/01/2026			15,734.38	15,734.38	51,793.76
05/01/2027	20,000	3.250%	15,734.38	35,734.38	
11/01/2027			15,409.38	15,409.38	51,143.76
05/01/2028	25,000	3.250%	15,409.38	40,409.38	
11/01/2028			15,003.13	15,003.13	55,412.51
05/01/2029	25,000	3.250%	15,003.13	40,003.13	
11/01/2029			14,596.88	14,596.88	54,600.01
05/01/2030	25,000	3.250%	14,596.88	39,596.88	
11/01/2030			14,190.63	14,190.63	53,787.51
05/01/2031	25,000	3.250%	14,190.63	39,190.63	
11/01/2031			13,784.38	13,784.38	52,975.01
05/01/2032	25,000	3.625%	13,784.38	38,784.38	
11/01/2032			13,331.25	13,331.25	52,115.63
05/01/2033	25,000	3.625%	13,331.25	38,331.25	
11/01/2033			12,878.13	12,878.13	51,209.38
05/01/2034	30,000	3.625%	12,878.13	42,878.13	
11/01/2034			12,334.38	12,334.38	55,212.51
05/01/2035	30,000	3.625%	12,334.38	42,334.38	
11/01/2035			11,790.63	11,790.63	54,125.01
05/01/2036	30,000	3.625%	11,790.63	41,790.63	
11/01/2036			11,246.88	11,246.88	53,037.51
05/01/2037	30,000	3.625%	11,246.88	41,246.88	
11/01/2037			10,703.13	10,703.13	51,950.01
05/01/2038	35,000	3.625%	10,703.13	45,703.13	
11/01/2038			10,068.75	10,068.75	55,771.88
05/01/2039	35,000	3.625%	10,068.75	45,068.75	
11/01/2039			9,434.38	9,434.38	54,503.13
05/01/2040	35,000	3.625%	9,434.38	44,434.38	
11/01/2040			8,800.00	8,800.00	53,234.38
05/01/2041	35,000	4.000%	8,800.00	43,800.00	
11/01/2041			8,100.00	8,100.00	51,900.00
05/01/2042	40,000	4.000%	8,100.00	48,100.00	
11/01/2042			7,300.00	7,300.00	55,400.00
05/01/2043	40,000	4.000%	7,300.00	47,300.00	
11/01/2043			6,500.00	6,500.00	53,800.00
05/01/2044	40,000	4.000%	6,500.00	46,500.00	
11/01/2044			5,700.00	5,700.00	52,200.00
05/01/2045	45,000	4.000%	5,700.00	50,700.00	
11/01/2045			4,800.00	4,800.00	55,500.00
05/01/2046	45,000	4.000%	4,800.00	49,800.00	
11/01/2046			3,900.00	3,900.00	53,700.00
05/01/2047	45,000	4.000%	3,900.00	48,900.00	

BOND DEBT SERVICE

Highland Meadows West Community Development District
Special Assessment Bonds, Series 2020A (Assessment Area 3 Project)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2047			3,000.00	3,000.00	51,900.00
05/01/2048	50,000	4.000%	3,000.00	53,000.00	
11/01/2048			2,000.00	2,000.00	55,000.00
05/01/2049	50,000	4.000%	2,000.00	52,000.00	
11/01/2049			1,000.00	1,000.00	53,000.00
05/01/2050	50,000	4.000%	1,000.00	51,000.00	
11/01/2050					51,000.00
	955,000		671,646.13	1,626,646.13	1,626,646.13

SECTION VII

REQUEST FOR QUALIFICATIONS (“RFQ”) FOR ENGINEERING SERVICES FOR THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT

The Highland Meadows West Community Development District (“**District**”) located in Polk County, Florida, announces that professional engineering services will be required on a continuing basis for the District. The engineering firm selected will act in the general capacity of District Engineer and, if so authorized, may provide general engineering services as well as engineering services on an ongoing basis and for the design and construction administration associated with the District’s capital improvement plan. The District may select one or more engineering firms to provide engineering services on an ongoing basis.

Any firm or individual (“**Applicant**”) desiring to provide professional services to the District must: 1) hold applicable federal, state and local licenses; 2) be authorized to do business in Florida in accordance with Florida law; and 3) furnish a statement (“**Qualification Statement**”) of its qualifications and past experience on U.S. General Service Administration’s “Architect-Engineer Qualifications, Standard Form No. 330,” with pertinent supporting data. Among other things, Applicants must submit information relating to: a) the ability and adequacy of the Applicant’s professional personnel; b) whether the Applicant is a certified minority business enterprise; c) the Applicant’s willingness to meet time and budget requirements; d) the Applicant’s past experience and performance, including but not limited to past experience as a District Engineer for any community development districts and past experience with Polk County; e) the geographic location of the Applicant’s headquarters and offices; f) the current and projected workloads of the Applicant; and g) the volume of work previously awarded to the Applicant by the District. Further, each Applicant must identify the specific individual affiliated with the Applicant who would be handling District meetings, construction services, and other engineering tasks.

The District will review all Applicants and will comply with Florida law, including the Consultant’s Competitive Negotiations Act, Chapter 287, *Florida Statutes* (“**CCNA**”). All Applicants must submit eight (8) copies of Standard Form No. 330 and Qualification Statement by 12:00 p.m. on Wednesday, March 10, 2021 and to the attention of Governmental Management Services – Central Florida, LLC, c/o Jill Burns, 219 E. Livingston Street, Orlando, Florida 32801; Ph: (407) 841-5524 (“**District Manager’s Office**”).

The Board of Supervisors shall select and rank the Applicants using the requirements set forth in the CCNA and the evaluation criteria on file with the District Manager’s Office, and the highest ranked Applicant will be requested to enter into contract negotiations. If an agreement cannot be reached between the District and the highest ranked Applicant, negotiations will cease and begin with the next highest ranked Applicant, and if these negotiations are unsuccessful, will continue to the third highest ranked Applicant. The District reserves the right to reject any and all Qualification Statements. Additionally, there is no express or implied obligation for the District to reimburse Applicants for any expenses associated with the preparation and submittal of the Qualification Statements in response to this request.

Any protest regarding the terms of this Notice, or the evaluation criteria on file with the District Manager’s Office, must be filed in writing with the District Manager’s Office, within seventy-two (72) hours after the publication of this Notice. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to aforesaid Notice or evaluation criteria provisions. Any person who files a notice of protest shall provide to the District, simultaneous with the filing of the notice, a protest

bond with a responsible surety to be approved by the District and in the amount of Ten Thousand Dollars (\$10,000.00).

Any and all questions relative to this RFQ shall be directed in writing by e-mail only to Jill Burns at jburns@gmscfl.com with e-mail copy to Roy Van Wyk at royv@hgslaw.com.

District Manager

Publish on Wednesday, February 24, 2021 (must be published at least 14 days prior to submittal deadline)

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT DISTRICT**

DISTRICT ENGINEER REQUEST FOR QUALIFICATIONS

COMPETITIVE SELECTION CRITERIA

1) Ability and Adequacy of Professional Personnel (Weight: 25 Points)

Consider the capabilities and experience of key personnel within the firm including certification, training, and education; affiliations and memberships with professional organizations; etc.

2) Consultant's Past Performance (Weight: 25 Points)

Past performance for other Community Development Districts in other contracts; amount of experience on similar projects; character, integrity, reputation of respondent; etc.

3) Geographic Location (Weight: 20 Points)

Consider the geographic location of the firm's headquarters, offices and personnel in relation to the project.

4) Willingness to Meet Time and Budget Requirements (Weight: 15 Points)

Consider the consultant's ability and desire to meet time and budget requirements including rates, staffing levels and past performance on previous projects; etc.

5) Certified Minority Business Enterprise (Weight: 5 Points)

Consider whether the firm is a Certified Minority Business Enterprise. Award either all eligible points or none.

6) Recent, Current and Projected Workloads (Weight: 5 Points)

Consider the recent, current and projected workloads of the firm.

7) Volume of Work Previously Awarded to Consultant by District (Weight: 5 Points)

Consider the desire to diversify the firms that receive work from the District; etc.

SECTION VIII

PREPARED BY AND RETURN TO:
Roy Van Wyk, Esquire
HOPPING GREEN & SAMS, P.A.
119 South Monroe Street, Suite 300
Tallahassee, Florida 32301

**LIMITED LIABILITY COMPANY
AFFIDAVIT FOR DEED**

STATE OF FLORIDA)
)
COUNTY OF _____)

I, John D. Alexander, on being duly sworn, state:

1. I am the Manager of Atlanticblue Capital, LLC, the manager of Orchid Terrace Development, LLC, a Florida limited liability company (the “Company”).

2. There has been no dissolution of the Company resulting from transfers of interests in the Company or otherwise.

3. On behalf of the Company, I am authorized to transfer, convey, exchange, assign, mortgage or otherwise deal with or dispose of the property more particularly described on the attached Exhibit “A” (the “Property”) or any interests therein.

4. On behalf of the Company, I am authorized to execute, acknowledge and deliver instruments of any kind that are necessary, convenient or incidental to the transfer of any interest in real property owned or controlled by the Company.

5. On behalf of the Company, I acknowledge this affidavit may be relied upon by the Highland Meadows West Community Development District (the “District”) for the purpose of acquiring the Property and specifically consent to such reliance by the District.

{Signature Page Follows}

Affiant

STATE OF FLORIDA

COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by John D. Alexander, as Manager of Atlanticblue Capital, LLC, a Florida limited liability company, the Manager of Orchid Terrace Development, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

**EXHIBIT A
LEGAL DESCRIPTION**

TRACTS A, B, C, D, E, F, Lassen Street, and Saguaro Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements of ORCHID TERRACE PHASE 2, as recorded in Plat Book 178, Page 44, public Records of Polk County, Florida.

WARRANTY BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **ORCHID TERRACE DEVELOPMENT, LLC.**, a Florida limited liability company, with a mailing address of 2300 N Scenic Hwy., ML. #50, Lake Wales, Florida 33898, (hereinafter referred to as the "SELLER") for and in consideration of the sum of Ten Dollars (\$10.00) and such other valuable consideration provided to SELLER by the **HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government located in Polk County, Florida, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (hereinafter referred to as "the BUYER"), the receipt and sufficiency of which are hereby acknowledged by the SELLER, has granted, bargained, sold, transferred and delivered to the BUYER, its successors, heirs, executors, administrators and assigns forever, the following described property, assets and rights as shown in **Exhibit A** attached hereto and incorporated herein by reference (hereinafter referred to as "PROPERTY"):

Any and all stormwater management facilities together with master drainage pipes, structures, inlets, manholes, mitered end sections, headwalls and control structures between said lakes; all water and sewer lines, pump stations, fire hydrants, valves: street lighting; park and recreation facilities; landscaping; electrical facilities; subdivision entrance signs and features; roadway improvements, including curbs and gutters, and associated work product, all located on portions of the real property known as:

TRACTS A, B, C, D, E, F, Lassen Street, and Saguaro Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements of ORCHID TERRACE PHASE 2, as recorded in Plat Book 178, Page 44, Public Records of Polk County, Florida.

TO HAVE AND TO HOLD the same unto the BUYER, its executors, administrators and assigns forever.

SELLER hereby covenants with BUYER, its successors and assigns, that (i) SELLER is the lawful owner of the property, (ii) the property is free from all encumbrances, (iii) SELLER is unaware of any liens or encumbrances and covenants to timely address any such liens or encumbrances if and when filed, (iv) SELLER has good right to sell the property, and (v) the SELLER will warrant and defend the sale of the property hereby made unto the BUYER, its successors and assigns, against the lawful claims and demands of all persons whosoever.

The SELLER represents to the BUYER that the SELLER has no knowledge of any latent or patent defects in the Property. The SELLER hereby assigns, transfers and conveys to the BUYER any and all rights against any and all firms or entities which may have caused such latent or patent defects, including, but not limited to, any and all warranties, bonds, claims and other forms of indemnification; provided, however, that SELLER agrees and understands that acceptance of this instrument and conveyance by BUYER does not relieve SELLER of responsibility for ensuring that all punch-list items, if any, are resolved. By execution of this document, the SELLER affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of

BUYER's limitations on liability provided in Section 768.28, Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the day and year first written above.

“GRANTOR”

Signed, sealed and delivered
in the presence of:

ORCHID TERRACE DEVELOPMENT, LLC
a Florida limited liability company

BY: ATLANTICBLUE CAPITAL, LLC a
Florida limited liability company

ITS: Manager

Print Name:_____

By: John D. Alexander
Its: Manager

Print Name:_____

STATE OF FLORIDA

COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by John D. Alexander, as Manager of Atlanticblue Capital, LLC, a Florida limited liability company, the Manager of Orchid Terrace Development, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of Notary Public)

Exhibit A

TRACTS A, B, C, D, E, F, Lassen Street, and Saguaro Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements of ORCHID TERRACE PHASE 2, as recorded in Plat Book 178, Page 44, public Records of Polk County, Florida.

AFFIDAVIT OF NON-FOREIGN STATUS
(FIRPTA)

STATE OF FLORIDA
COUNTY OF _____

Before me, the undersigned authority, this day personally appeared John D. Alexander, (“Affiant”), who being first duly sworn, says:

1. That Affiant understands and acknowledges that the United States Foreign Investment in Real Property Tax Act, as amended by the Tax Reform Act of 1984 (Section 1445 of the Internal Revenue Code) provides that a transferee (buyer) of a United States real property interest (as defined in Section 897(c) of the Internal Revenue Code) must withhold tax if the transferor is a foreign person;

2. That Affiant is a Manager of Atlanticblue Capital, LLC, Manager of Orchid Terrace Development, LLC, (the “**Seller**”), which Seller may be the owner of a United States real property interest (the “**Property**”).

3. That Seller is not a foreign person (as that term is defined in the Internal Revenue Code and Income Tax Regulations).

4. The Seller’s address and United States taxpayer identifying number are as follows:

2300 N Scenic Hwy., ML. #50
Lake Wales, Florida 33898.
Tax ID No.: _____

5. Affiant understands that this affidavit may be disclosed to the Internal Revenue Service and that any false statement made herein could be punished by fine, imprisonment, or both.

6. Under penalties of perjury, Affiant declares that he or she has examined the affidavit, and to the best of his knowledge and belief, it is true, correct, and complete.

Print Name: John D. Alexander

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by John D. Alexander, as Manager of Atlanticblue Capital, LLC, a Florida limited liability company, the Manager of Orchid Terrace Development, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of Notary Public)

PREPARED BY AND RETURN TO:

Roy Van Wyk, Esquire
HOPPING GREEN & SAMS, P.A.
119 South Monroe Street, Suite 300
Tallahassee, Florida 32301

Parcel Nos. **272708-727509-001310**
272708-727509-001320

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this _____ day of _____, 2021, by **ORCHID TERRACE DEVELOPMENT, LLC**, a Florida limited liability company, with a mailing address of 2300 N Scenic Hwy., ML. #50, Lake Wales, Florida 33898 (hereinafter called the “grantor”), in favor of **HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (hereinafter called the “grantee”).

[Wherever used herein, the terms “grantor” and “grantee” shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Polk County, Florida, further described as:

TRACTS A, B, C, D, E, F, Lassen Street, and Saguaro Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements of ORCHID TERRACE PHASE 2, as recorded in Plat Book 178, Page 44, Public Records of Polk County, Florida.

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

Note to Recorder: This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

Grantor represents that grantor has complied with the requirements of Section 196.295, Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the day and year first written above.

“GRANTOR”

Signed, sealed and delivered

ORCHID TERRACE DEVELOPMENT, LLC, a Florida limited liability company.

in the presence of:

BY: ATLANTICBLUE
CAPITAL, LLC
ITS: Manager

Print Name:_____

By: John D. Alexander
Its: Manager

Print Name:_____

STATE OF FLORIDA
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by John D. Alexander, as Manager of Atlanticblue Capital, LLC, a Florida limited liability company, the Manager of Orchid Terrace Development, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of Notary Public)

ACCEPTANCE BY GRANTEE

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this ____ day of _____, 2021.

Signed, sealed and delivered
in the presence of:

Witnesses:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**, a local unit of special-purpose
government established under Chapter 190 of
the Florida Statutes

Name: _____

By: _____

Print Name: Warren K. Heath II

Name: _____

Title: Chairman

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or
☐ online notarization, this ____ day of _____, 2021, by Warren K. Heath II as
Chairman of HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT, a
special purpose unit of local government established under Chapter 190 of the Florida Statutes,
on behalf of the District.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Personally Known ____ OR Produced Identification _____

Type of Identification Produced: _____

OWNER'S AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF _____)

BEFORE ME, the undersigned authority, personally appeared John D. Alexander (“Affiant”) as Manager of Atlanticblue Capital, LLC, the Managing Member of Orchid Terrace Development, LLC, a Florida limited liability company, with a mailing address of 2300 N Scenic Hwy., ML #50, Lake Wales, Florida 33898, who after first being duly sworn deposes and states as follows:

That Affiant knows of his own knowledge that Orchid Terrace Development, LLC (“Owner”) which is the owner of the fee simple title in and to certain lands located in Polk County, Florida described as follows:

TRACTS A, B, C, D, E, F, Lassen Street, and Saguaro Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements of ORCHID TERRACE PHASE 2, as recorded in Plat Book 178, Page 44, Public Records of Polk County, Florida.

That the above described land together with all improvements thereon ("Property") is free and clear of all liens, taxes, encumbrances and claims of every kind, nature and description whatsoever.

Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely.

That there are no mechanic's or materialman's or laborer's liens against the above described Property, nor any part thereof, and that no contractor, subcontractor, laborer or materialman, engineer, land engineer, or surveyor has any lien against said Property, or any part thereof.

That within the past ninety (90) days, the Owner has not made any improvements, alterations or repairs to the above described Property for which costs thereof remain unpaid, and that within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving the same at the instance of the Owner which remain unpaid.

That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

Affiant knows of no action or proceeding relating to the Property, which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.

Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

Affiant further states that he is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

DATED: _____, 2021

ORCHID TERRACE DEVELOPMENT, LLC, a
Florida limited liability company

By: ATLANTICBLUE CAPITAL, LLC,
a Florida limited liability company
Its: Manager

Witnesses

Signature: _____
John D. Alexander, Manager

Printed Name: _____

Signature: _____

Printed Name: _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by John D. Alexander, as Manager of Atlanticblue Capital, LLC, a Florida limited liability company, the Manager of Orchid Terrace Development, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

SECTION IX

PREPARED BY AND RETURN TO:
Roy Van Wyk, Esquire
HOPPING GREEN & SAMS, P.A.
119 South Monroe Street, Suite 300
Tallahassee, Florida 32301

**LIMITED LIABILITY COMPANY
AFFIDAVIT FOR DEED**

STATE OF FLORIDA)
)
COUNTY OF _____)

I, Albert S. Cassidy, on being duly sworn, state:

1. I am the Manager of Orchid Terrace Group, LLC, a Florida limited liability company (the "Company").

2. There has been no dissolution of the Company resulting from transfers of interests in the Company or otherwise.

3. On behalf of the Company, I am authorized to transfer, convey, exchange, assign, mortgage or otherwise deal with or dispose of the property more particularly described on the attached Exhibit "A" (the "Property") or any interests therein.

4. On behalf of the Company, I am authorized to execute, acknowledge and deliver instruments of any kind that are necessary, convenient or incidental to the transfer of any interest in real property owned or controlled by the Company.

5. On behalf of the Company, I acknowledge this affidavit may be relied upon by the Highland Meadows West Community Development District (the "District") for the purpose of acquiring the Property and specifically consent to such reliance by the District.

{Signature Page Follows}

Affiant

STATE OF FLORIDA
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by Albert S. Cassidy, as a Manager of ORCHID TERRACE GROUP, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

EXHIBIT A
LEGAL DESCRIPTION

**TRACTS A, B, C, and Catskill Drive, and Kobuk Street,) all of ORCHID TERRACE
PHASE 3, as recorded in Plat Book 178, Page 49, Public Records of Polk County, Florida.**

WARRANTY BILL OF SALE

KNOW ALL MEN BY THESE PRESENTS, that **ORCHID TERRACE GROUP, LLC.**, a Florida limited liability company, with a mailing address 346 East Central Avenue, Winter Haven, Florida 33880, (hereinafter referred to as the "SELLER") for and in consideration of the sum of Ten Dollars (\$10.00) and such other valuable consideration provided to SELLER by the **HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special purpose government located in Polk County, Florida, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (hereinafter referred to as "the BUYER"), the receipt and sufficiency of which are hereby acknowledged by the SELLER, has granted, bargained, sold, transferred and delivered to the BUYER, its successors, heirs, executors, administrators and assigns forever, the following described property, assets and rights as shown in **Exhibit A** attached hereto and incorporated herein by reference (hereinafter referred to as "PROPERTY"):

Any and all stormwater management facilities together with master drainage pipes, structures, inlets, manholes, mitered end sections, headwalls and control structures between said lakes; all water and sewer lines, pump stations, fire hydrants, valves; street lighting; park and recreation facilities; landscaping; electrical facilities; subdivision entrance signs and features; roadway improvements, including curbs and gutters, and associated work product, all located on portions of the real property known as:

TRACTS A, B, C, and Catskill Drive, and Kobuk Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements all of ORCHID TERRACE PHASE 3, as recorded in Plat Book 178, Page 49, Public Records of Polk County, Florida..

TO HAVE AND TO HOLD the same unto the BUYER, its executors, administrators and assigns forever.

SELLER hereby covenants with BUYER, its successors and assigns, that (i) SELLER is the lawful owner of the property, (ii) the property is free from all encumbrances, (iii) SELLER is unaware of any liens or encumbrances and covenants to timely address any such liens or encumbrances if and when filed, (iv) SELLER has good right to sell the property, and (v) the SELLER will warrant and defend the sale of the property hereby made unto the BUYER, its successors and assigns, against the lawful claims and demands of all persons whosoever.

The SELLER represents to the BUYER that the SELLER has no knowledge of any latent or patent defects in the Property. The SELLER hereby assigns, transfers and conveys to the BUYER any and all rights against any and all firms or entities which may have caused such latent or patent defects, including, but not limited to, any and all warranties, bonds, claims and other forms of indemnification; provided, however, that SELLER agrees and understands that acceptance of this instrument and conveyance by BUYER does not relieve SELLER of responsibility for ensuring that all punch-list items, if any, are resolved. By execution of this document, the SELLER affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of

BUYER's limitations on liability provided in Section 768.28, Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the day and year first written above.

“GRANTOR”

Signed, sealed and delivered
in the presence of:

ORCHID TERRACE GROUP, LLC
a Florida limited liability company

Print Name:_____

By: Albert S. Cassidy
Its: Manager

Print Name:_____

STATE OF FLORIDA

COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by Albert S. Cassidy, as a Manager of ORCHID TERRACE GROUP, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of Notary Public)

Exhibit A

TRACTS A, B, C, and Catskill Drive, and Kobuk Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements all of ORCHID TERRACE PHASE 3, as recorded in Plat Book 178, Page 49, Public Records of Polk County, Florida.

AFFIDAVIT OF NON-FOREIGN STATUS
(FIRPTA)

STATE OF FLORIDA

COUNTY OF _____

Before me, the undersigned authority, this day personally appeared Albert S. Cassidy, (“Affiant”), who being first duly sworn, says:

1. That Affiant understands and acknowledges that the United States Foreign Investment in Real Property Tax Act, as amended by the Tax Reform Act of 1984 (Section 1445 of the Internal Revenue Code) provides that a transferee (buyer) of a United States real property interest (as defined in Section 897(c) of the Internal Revenue Code) must withhold tax if the transferor is a foreign person.

2. That Affiant is a Manager of Orchid Terrace Group, LLC, (the “**Seller**”), which Seller may be the owner of a United States real property interest (the “**Property**”).

3. That Seller is not a foreign person (as that term is defined in the Internal Revenue Code and Income Tax Regulations).

4. The Seller’s address and United States taxpayer identifying number are as follows:

346 East Central Avenue
Winter Haven, Florida 33880.
Tax ID No.: _____

5. Affiant understands that this affidavit may be disclosed to the Internal Revenue Service and that any false statement made herein could be punished by fine, imprisonment, or both.

6. Under penalties of perjury, Affiant declares that he or she has examined the affidavit, and to the best of his knowledge and belief, it is true, correct, and complete.

Print Name: Albert S. Cassidy

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by Albert S. Cassidy, as Manager of Orchid Terrace Group, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____
(type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

PREPARED BY AND RETURN TO:

Roy Van Wyk, Esquire
HOPPING GREEN & SAMS, P.A.
119 South Monroe Street, Suite 300
Tallahassee, Florida 32301

Parcel Nos. **272708-727510-000470**

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED is executed as of this _____ day of _____, 2021, by **ORCHID TERRACE GROUP, LLC**, a Florida limited liability company, with a mailing address of 346 East Central Avenue, Winter Haven, Florida 33880 (hereinafter called the “grantor”), in favor of **HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government, with a mailing address of 219 East Livingston Street, Orlando, Florida 32801 (hereinafter called the “grantee”).

[Wherever used herein, the terms “grantor” and “grantee” shall include the singular and plural, heirs, legal representatives, successors and assigns of individuals, and the successors and assigns of corporations, as the context requires.]

WITNESSETH:

That the grantor, for and in consideration of the sum of \$10.00 and other valuable considerations, receipt whereof is hereby acknowledged, hereby grants, bargains, sells, aliens, remises, releases, conveys and confirms unto the grantee, all that certain land situate in Polk County, Florida, further described as:

TRACTS A, B, C, and Catskill Drive, and Kobuk Street, together with all Private Wall/Fence/Landscape Easements, and all other Drainage & Access and Maintenance Easements all of ORCHID TERRACE PHASE 3, as recorded in Plat Book 178, Page 49, Public Records of Polk County, Florida.

Subject to restrictions, covenants, conditions and easements, of record; however, reference hereto shall not be deemed to reimpose same.

TOGETHER with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

TO HAVE AND TO HOLD, the same in fee simple forever.

Note to Recorder: This deed conveys unencumbered property to a local unit of special-purpose government for no taxable consideration. Accordingly, pursuant to Rule 12B-4.014, F.A.C., only minimal documentary stamp tax is being paid hereon.

AND the grantor hereby covenants with said grantee that the grantor is lawfully seized of said land in fee simple; that the grantor has good right and lawful authority to sell and convey said land; and hereby warrants the title to said land and will defend the same against the lawful claims of all persons or entities whomsoever claiming by, through or under grantor.

Grantor represents that grantor has complied with the requirements of Section 196.295, Florida Statutes.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed as of the day and year first written above.

“GRANTOR”

Signed, sealed and delivered

ORCHID TERRACE GROUP, LLC, a
Florida limited liability company.

in the presence of:

Print Name: _____

By: Albert S. Cassidy
Its: Manager

Print Name: _____

STATE OF FLORIDA
COUNTY OF _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by Albert S. Cassidy, as a Manager of ORCHID TERRACE GROUP, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

ACCEPTANCE BY GRANTEE

By execution of this Special Warranty Deed, Grantee does hereby accept this conveyance, subject to the foregoing covenants, conditions, and restrictions, and agrees that it and the Property are subject to all matters hereinabove set forth. Grantee further agrees to comply with all terms, covenants, conditions, and restrictions provided in this Special Warranty Deed.

Dated this ____ day of _____, 2021.

Signed, sealed and delivered
in the presence of:

Witnesses:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**, a local unit of special-purpose
government established under Chapter 190 of
the Florida Statutes

Name: _____

By: _____

Print Name: Warren K. Heath

Name: _____

Title: Chairman

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or
☐ online notarization, this ____ day of _____, 2021, by Warren K. Heath as
Chairman of HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT, a
special purpose unit of local government established under Chapter 190 of the Florida Statutes,
on behalf of the District.

(SEAL)

Signature of Notary Public

Name of Notary Public
(Typed, Printed or Stamped)

Personally Known ____ OR Produced Identification _____

Type of Identification Produced: _____

OWNER'S AFFIDAVIT

STATE OF FLORIDA)
)
COUNTY OF _____)

BEFORE ME, the undersigned authority, personally appeared Albert S. Cassidy (“Affiant”) as Manager of Orchid Terrace Group, LLC, a Florida limited liability company, with a mailing address of 346 East Central Avenue, Winter Haven, Florida 33880, who after first being duly sworn deposes and states as follows:

That Affiant knows of his own knowledge that Orchid Terrace Group, LLC (“Owner”) which is the owner of the fee simple title in and to certain lands located in Polk County, Florida described as follows:

PARCEL NO. 272708-727510-000470 (TRACTS A, B, C, Catskill Drive and Kobuk Street), all of ORCHID TERRACE PHASE 3, as recorded in Plat Book 178, Page 49, Public Records of Polk County, Florida.

That the above described land together with all improvements thereon ("Property") is free and clear of all liens, taxes, encumbrances and claims of every kind, nature and description whatsoever.

Affiant knows of no facts by reason of which the title to, or possession of, the Property might be disputed or questioned, or by reason of which any claim to any part of the Property might be asserted adversely.

That there are no mechanic's or materialman's or laborer's liens against the above described Property, nor any part thereof, and that no contractor, subcontractor, laborer or materialman, engineer, land engineer, or surveyor has any lien against said Property, or any part thereof.

That within the past ninety (90) days, the Owner has not made any improvements, alterations or repairs to the above described Property for which costs thereof remain unpaid, and that within the past ninety (90) days there have been no claims for labor or material furnished for repairing or improving the same at the instance of the Owner which remain unpaid.

That no proceedings in bankruptcy or receivership have ever been instituted by or against the Owner, nor has Owner ever made an assignment for the benefit of its creditors.

Affiant knows of no action or proceeding relating to the Property, which is now pending in any state or federal court in the United States affecting the Property, nor does Affiant know of any state or federal judgment or any federal lien of any kind or nature that now constitutes a lien or charge upon the Property.

Affiant knows of no unrecorded easements, liens, or assessments for sanitary sewers, streets, roadways, paving, other public utilities or improvements against the Property, nor are there any special assessments or taxes which are not shown as existing liens by the public records.

Affiant further states that he is familiar with the nature of an oath and with the penalties as provided by the laws of the State of Florida for falsely swearing to statements made in an instrument of this nature. Affiant further certifies that he has read the full facts set forth in this Affidavit and understands its content and context to be correct in all respects.

DATED: _____, 2021

ORCHID TERRACE GROUP, LLC, a Florida
limited liability company

Witnesses

Signature: _____

Albert S. Cassidy, Manager

Printed Name: _____

Signature: _____

Printed Name: _____

SWORN TO AND SUBSCRIBED before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2021 by Albert S. Cassidy, as a Manager of ORCHID TERRACE GROUP, LLC, a Florida limited liability company, for the purposes stated herein. He is personally known to me or who has produced _____ (type of identification) as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(Print, Type or Stamp Commissioned Name of
Notary Public)

SECTION X

Hopping Green & Sams

Attorneys and Counselors

MEMORANDUM

TO: District Managers

FROM: Hopping Green & Sams

DATE: December 2020

RE: Section 448.095, *Florida Statutes* / E-Verify Requirements

As you may be aware, the Florida Legislature recently enacted Section 448.095, *Florida Statutes*, which, generally speaking, requires that all employers verify employment eligibility using the United States Department of Homeland Security's "E-Verify" system. Specifically, Section 448.095(2)(a) provides:

"Beginning January 1, 2021, every public employer, contractor, and subcontractor shall register with and use the E-Verify system to verify the work authorization status of all newly hired employees. A public employer, contractor, or subcontractor may not enter into a contract unless each party to the contract registers with and uses the E-Verify system."

Section 448.095(1), F.S., defines "public employer" to be any "regional, county, local, or municipal government . . . that employs persons who perform labor or services for that employer in exchange for salary, wages, or other remuneration or that enters or attempts to enter into a contract with a contractor." Because all CDDs and stewardship districts (together, "Special Districts") enter into contracts with contractors (and many Special Districts have employees), all Special Districts are subject to the new E-Verify requirements.

As a District Manager, there are two steps that need to be taken:

1. Enroll your Special Districts on the E-Verify system, at: <https://www.e-verify.gov/>. An E-Verify enrollment checklist is available at <https://www.e-verify.gov/employers/enrolling-in-e-verify/enrollment-checklist>. In order to enroll, all Special Districts must enter into a memorandum of understanding ("MOU") which must be executed by the chairperson of each board. Under the MOU, the responsibilities of the Special Districts include provision of contact information, display of notices to prospective employees, completion of an E-Verify tutorial, familiarization with the E-Verify User Manual, and other obligations. Samples of the MOU and E-Verify User Manual are attached here.
2. On a going forward basis, include the following contract provision in Special District contracts:

E-VERIFY REQUIREMENTS

The Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, Florida Statutes.

If the Contractor anticipates entering into agreements with a subcontractor for the Work, Contractor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Contractor has otherwise complied with its obligations hereunder, the District shall promptly notify the Contractor. The Contractor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Contractor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Please let us know if you have any questions regarding the new law. We appreciate your attention to this matter, and can be reached at 850-222-7500.

Company ID Number: 1634104

**THE E-VERIFY
MEMORANDUM OF UNDERSTANDING
FOR EMPLOYERS**

**ARTICLE I
PURPOSE AND AUTHORITY**

The parties to this agreement are the Department of Homeland Security (DHS) and the Highland Meadows West Community Development District (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

**ARTICLE II
RESPONSIBILITIES**

A. RESPONSIBILITIES OF THE EMPLOYER

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
 - a. Notice of E-Verify Participation
 - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the employer is separated from the company or no longer needs access to E-Verify.

Company ID Number: 1634104

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly

Company ID Number: 1634104

employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status

Company ID Number: 1634104

(including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact OSC at 1-800-255-8155 or 1-800-237-2515 (TDD).

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at E-Verify@dhs.gov. Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and other agents, upon

Company ID Number: 1634104

reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

B. RESPONSIBILITIES OF FEDERAL CONTRACTORS

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

Company ID Number: 1634104

- b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.
- c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.
- d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.
- e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:
 - i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
 - ii. The employee's work authorization has not expired, and
 - iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).
- f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:
 - i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
 - ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
 - iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with

Company ID Number: 1634104

Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

C. RESPONSIBILITIES OF SSA

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

D. RESPONSIBILITIES OF DHS

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

a. Automated verification checks on alien employees by electronic means, and

Company ID Number: 1634104

- b. Photo verification checks (when available) on employees.
2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Office of Special Counsel for Immigration-Related Unfair Employment Practices (OSC), Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

ARTICLE III

REFERRAL OF INDIVIDUALS TO SSA AND DHS

A. REFERRAL TO SSA

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify

Company ID Number: 1634104

case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

B. REFERRAL TO DHS

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the

Company ID Number: 1634104

employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

ARTICLE IV SERVICE PROVISIONS

A. NO SERVICE FEES

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

ARTICLE V MODIFICATION AND TERMINATION

A. MODIFICATION

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

Company ID Number: 1634104

B. TERMINATION

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.
2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.
3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.
4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

ARTICLE VI PARTIES

- A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.
- B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.
- C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.
- D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.
- E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to,

Company ID Number: 1634104

Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the Employer.

To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.

Company ID Number: 1634104

Approved by:

Employer Highland Meadows West Community Development District	
Name (Please Type or Print) Darren De Santis	Title
Signature Electronically Signed	Date 01/26/2021
Department of Homeland Security – Verification Division	
Name (Please Type or Print)	Title
Signature Electronically Signed	Date

Company ID Number: 1634104

Information Required for the E-Verify Program

Information relating to your Company:

Company Name	Highland Meadows West Community Development District
Company Facility Address	219 E. Livingston St Orlando, FL 32801
Company Alternate Address	
County or Parish	ORANGE
Employer Identification Number	831633739
North American Industry Classification Systems Code	925
Parent Company	
Number of Employees	1 to 4
Number of Sites Verified for	1

Company ID Number: 1634104

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

FLORIDA

1 site(s)

Company ID Number: 1634104

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:

Name Kelly Adams
Phone Number (865) 717 - 7700
Fax Number
Email Address kadams@gmstnn.com

Name Darren A De Santis
Phone Number (954) 721 - 8681 ext. 208
Fax Number
Email Address ddesantis@gmssf.com

Company ID Number: 1634104

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SECTION XI



Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
(850) 654-4619 (fax)
CRIcpa.com

November 16, 2020

Highland Meadows West Community Development District
c/o Governmental Management Services
9145 Narcoossee Road, Suite A206
Orlando, Florida 32827

We are pleased to confirm our understanding of the services we are to provide Highland Meadows West Community Development District (the District) for the year ended September 30, 2020 with an option to renew for two (2) additional one-year renewals. We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the September 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the

District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of 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 on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste and abuse.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding

sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

We will also examine the District's compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, as of September 30, 2020. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. Our report will be addressed to the Board of Supervisors of the District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If for any reason, we are unable to complete

the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Management Responsibilities

Management is responsible for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

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

significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Carr, Riggs & Ingram, LLC (CRI) and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Florida Auditor General or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of CRI personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a) Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b) Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and

- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d) Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy (except as required by regulation or professional standard to maintain such records) any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any request to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**Highland Meadows West Community Development District
c/o Governmental Management Services, LLC
219 East Livingston Street
Orlando, Florida 32801
TELEPHONE: (407) 841-5524
EMAIL: jburns@gmscfl.com**

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Florida Auditor General. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately on November 4, 2020 and to issue our reports no later than May 31, 2021. Alan Jowers, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates except that we agree that our fee will not exceed \$3,000. In the event the District issues debt instruments or has significant infrastructure construction, the audit fee will increase by an amount not to exceed \$3,000. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in a sufficient detail to demonstrate compliance with the terms of this agreement. In

accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. CRI or the District may terminate this agreement with or without cause by providing thirty (30) days written notice to the other party. The District will be obligated to pay all invoices for services rendered prior to the date of the notice for termination.

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Limitation of Liability

Except as provided in this agreement, CRI shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information,

knowledge, and deliverables in a protected environment. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

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

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

Carr, Riggs & Ingram, LLC

Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Highland Meadows West Community Development District.

Management signature: *Bill Burn*

Title: *District Manager*

Date: *12-21-2020*

Governance signature: _____

Title: _____

Date: _____

SECTION XII



Marsha M. Faux, CFA, ASA
Polk County Property Appraiser
2021 Data Sharing and Usage Agreement

HIGHLAND MEADOWS WEST CDD

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


The confidentiality of personal identifying and location information including: names, physical/mailling/street addresses, parcel ID, legal property description, subdivision/neighborhood name, lot number, GPS coordinates, or any other descriptive property information that may reveal identity or home address pertaining to parcels owned by individuals that have received exempt / confidential status, hereinafter referred to as **confidential information**, will be protected as follows:

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


The term of this Agreement shall commence on **January 1, 2021** and shall run until **December 31, 2021**, the date of signature by the parties notwithstanding. **This Agreement shall not automatically renew.** A new agreement will be provided annually to ensure all responsible parties are aware of and maintain the terms and conditions of this Data Sharing and Usage Agreement.

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

POLK COUNTY PROPERTY APPRAISER

Signature: 
Print: Marsha M. Faux CFA, ASA
Title: Polk County Property Appraiser
Date: December 1, 2020

HIGHLAND MEADOWS WEST CDD

Signature: 
Print: Jill Burns
Title: District Manager
Date: 12/2/20

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

SECTION XIII

CONTRACT AGREEMENT

This Agreement made and entered into on Monday, December 07, 2020 by and between the Highlands Meadows West Community Development District, a local unit of special purpose government of the State of Florida hereinafter referred to as the 'Special District', and Marsha M. Faux, Polk County Property Appraiser, a Constitutional Officer of the State of Florida, whose address is 255 North Wilson Ave., Bartow, FL 33830, hereinafter referred to as the 'Property Appraiser'.

1. Section 197.3632 Florida Statutes, provides that special assessments of non-ad valorem taxes levied by the Special District may be included in the assessment rolls of the County and collected in conjunction with ad valorem taxes as assessed by the Property Appraiser. Pursuant to that option, the Property Appraiser and the Special District shall enter into an agreement providing for reimbursement to the Property Appraiser of administrative costs, including costs of inception and maintenance, incurred as a result of such inclusion.
2. The parties herein agree that, for the 2021 tax year assessment roll, the Property Appraiser will include on the assessment rolls such special assessments as are certified to her by the Highlands Meadows West Community Development District.
3. The term of this Agreement shall commence on January 1, 2021 or the date signed below, whichever is later, and shall run until December 31, 2021, the date of signature by the parties notwithstanding. This Agreement shall not automatically renew.
4. The Special District shall meet all relevant requirements of Section 197.3632 & 190.021 Florida Statutes.
5. The Special District shall furnish the Property Appraiser with up-to-date data concerning its boundaries and proposed assessments, and other information as requested by the Property Appraiser to facilitate in administering the non-ad valorem assessment in question. Specifically, if assessments will be included on the 2021 TRIM Notice, the Special District shall provide **proposed assessments no later than Friday, July 16, 2021**. The Special District's assessments shall, as far as practicable, be uniform (e.g. one uniform assessment for maintenance, etc.) to facilitate the making of the assessments by the mass data techniques utilized by the Property Appraiser.
6. The Special District shall certify to the Property Appraiser the Special District's annual installment and levy **no later than Wednesday, September 15, 2021**. The Property Appraiser shall, using the information provided by the Special District, place the Special District's non ad-valorem special assessments on properties within the district for inclusion on the 2021 tax roll.
7. The Property Appraiser shall be compensated by the Special District for the administrative costs incurred in carrying out this Agreement at the rate of 1% of the amount levied on the TRIM Notice or if the TRIM Notice is not used, the rate shall be 1% of the amount levied on the 2021 tax roll. For the TRIM Notice, the Property Appraiser will require **payment on or before Wednesday, September 15, 2021** for processing within the Property Appraiser budget year (October 1st – September 30th).
8. If the actual costs of performing the services under this agreement exceed the compensation provided for in Paragraph 7, the amount of compensation shall be the actual costs of performing the services under this agreement.
9. If tax roll corrections are requested by the Special District, the Property Appraiser shall be compensated by the Special District for the administrative costs incurred at the rate of \$5.00 for each tax roll correction exceeding ten (10) corrections per tax year.

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

EXECUTED By:

Jill Burns
Special District Representative

Jill Burns
Print name

District manager
Title

12-7-2020
Date

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

Marsha Faux
Marsha M. Faux, Property Appraiser

SECTION XIV

Hopping Green & Sams

Attorneys and Counselors

January 28, 2021

Highland Meadows West Community Development District
c/o Governmental Management Services-Central Florida
219 East Livingston Street
Orlando, Florida 32801

Re: Highland Meadows West Community Development District

Dear District Manager:

The fee agreement in place between our firm and the District contemplates annual adjustments to the hourly billing after an annual evaluation by our firm. The firm is respectfully submitting this notification of increase in our standard hourly rates. The District will still benefit from a reduction in hourly rates as an existing client of the firm. My hourly rate will be \$160. The hourly rate of the associate most likely to provide services to the District will range from \$265 to \$285. The rate for paralegal services will be \$160. The updated hourly rates will become effective with the February billing statement, covering January 2021 time.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to call. We thank you for the opportunity to be of service.

Sincerely,



Roy Van Wyk

RVW/lk

cc: Rennie Heath, Chairman

Accepted:

Chair, Board of Supervisors

Date: _____

SECTION XV

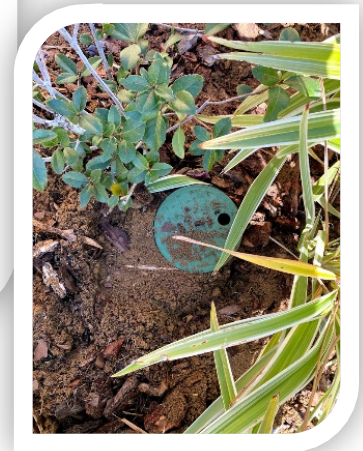
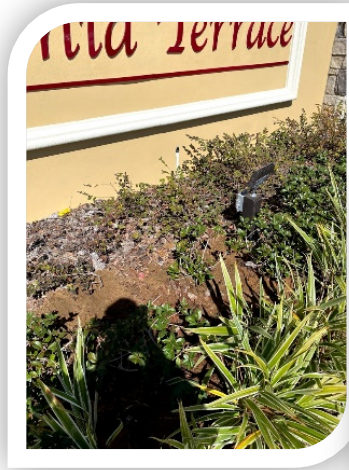
SECTION C

Highland Meadows West CDD

Field Management Report

Completed – Entrance bed clean up

- ✚ Capped off, secured, and buried potable whip extruding out of the bed at the Orchid Terrace entrance monument.
- ✚ General clean up of area in regards to trash.



In Process – Grading/Washout



- ✚ The steep incline at the wall on the Patterson entrance west side wall has caused the landscaping to washout.
- ✚ Repair may require some extensive fill.
- ✚ Waiting on quote from Prince and Sons.

Other

Site Items

- ✚ Sidewalk added to amenity area in new phase.
- ✚ Playground added in newer phase.
- ✚ Regular site visits and contact with landscaper regarding site needs.
- ✚ Inspected tracts and roads in phase 2 they are in good condition.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-201-1514, or by email at csmith@gmscfl.com. Thank you.

Respectfully,
Clayton Smith

SECTION D

SECTION 1

Highland Meadows West

Community Development District

Summary of Checks

August 14, 2020 to February 16, 2021

Bank	Date	Check No.'s		Amount
General Fund	8/19/20	170-172	\$	4,744.34
	8/27/20	173	\$	2,472.15
	9/3/20	174	\$	330.08
	9/17/20	175-183	\$	9,330.72
	9/28/20	184	\$	2,047.17
	10/8/20	185	\$	32.12
	10/16/20	186-191	\$	17,468.82
	10/27/20	192-196	\$	4,481.44
	10/29/20	197	\$	138.17
	11/5/20	198	\$	43.88
	11/23/20	199-200	\$	1,250.24
	12/9/20	201	\$	-
	12/17/20	202-204	\$	-
	12/22/20	205-208	\$	285.80
	1/29/21	209-214	\$	37,350.76
	2/11/21	215	\$	482.00
			\$	80,457.69
			\$	80,457.69

AP300R	YEAR-TO-DATE ACCOUNTS PAYABLE PREPAID/COMPUTER CHECK REGISTER										RUN	2/16/21	PAGE	1
*** CHECK DATES 08/14/2020 - 02/16/2021 ***														
GENERAL FUND														
BANK A HIGHLAND MEADOW WEST														

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
8/19/20	00007	7/31/20 116292	202006 310-51300-31500	CONFER/RESEARCH/PREPARE	*	2,492.22	
							2,492.22 000170
HOPPING GREEN & SAMS PA							
8/19/20	00020	7/22/20 55143JUL	202007 320-53800-43200	2500 ORCHID DR	*	12.12	
							12.12 000171
CITY OF HAINES CITY							
8/19/20	00026	8/01/20 2561	202008 320-53800-46200	LANDSCAPE MAINT AUG/2020	*	2,240.00	
							2,240.00 000172
PRINCE & SONS INC.							
8/27/20	00007	3/20/20 113645	202002 310-51300-31500	CONFER/TRANSMIT/REVIEW	*	2,472.15	
							2,472.15 000173
HOPPING GREEN & SAMS PA							
9/03/20	00021	8/11/20 01860 20	202008 320-53800-43100	00 ORCHID DR LITE	*	290.53	
		8/20/20 38800 50	202008 320-53800-43000	2500 ORCHID DR LIFT	*	20.59	
		8/20/20 68996 67	202008 320-53800-43000	2501 ORCHID DR LIFT	*	18.96	
DUKE ENERGY							
							330.08 000174
9/17/20	00008	8/20/20 AR082020	202008 310-51300-11000	SUPERVISOR FEE 08/20/20	*	200.00	
ANDREW RHINEHART							
							200.00 000175
9/17/20	00011	8/31/20 11542	202009 300-15500-10000	FY21 GEN LIAB/PUBLIC OFFI	*	5,641.00	
EGIS INSURANCE ADVISORS, LLC							
							5,641.00 000176
9/17/20	00007	8/31/20 116896	202007 310-51300-31500	FOLLOW UP/CONFER/PREPARE	*	597.60	
HOPPING GREEN & SAMS PA							
							597.60 000177
9/17/20	00020	8/20/20 55143AUG	202008 320-53800-43200	2500 ORCHID DR	*	12.12	
CITY OF HAINES CITY							
							12.12 000178
9/17/20	00002	8/20/20 KA082020	202008 310-51300-11000	SUPERVISOR FEE 08/20/20	*	200.00	
KEATON ALEXANDER							
							200.00 000179
9/17/20	00003	8/20/20 LS082020	202008 310-51300-11000	SUPERVISOR FEE 08/20/20	*	200.00	
LAUREN OAKLEY SCHWENK							
							200.00 000180
HIMW --HIGH WEST-- KCOSTA							

*** CHECK DATES 08/14/2020 - 02/16/2021 ***
GENERAL FUND
BANK A HIGHLAND MEADOW WEST

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
9/17/20	00030	9/02/20 09022020	202009 300-20700-10100	REIMBUR CONTRI INCORR CDD	*	2,080.00	
				ORCHID TERRACE GROUP			2,080.00 000181
9/17/20	00014	8/20/20 PM082020	202008 310-51300-11000	SUPERVISOR FEE 08/20/20	*	200.00	
				PATRICK MARONE			200.00 000182
9/17/20	00009	8/20/20 RH082020	202008 310-51300-11000	SUPERVISOR FEE 08/20/20	*	200.00	
				RENNIE HEATH			200.00 000183
9/28/20	00021	8/31/20 63856 72	202008 320-53800-43100	0 ORCHID DR ELITE	*	1,430.80	
		9/03/20 07585 76	202008 320-53800-43000	103 DENALIST ST, ENTRANCE	*	30.64	
		9/03/20 40981 90	202008 320-53800-43000	407 TORTUGA ST.	*	585.73	
				DUKE ENERGY			2,047.17 000184
10/08/20	00020	9/22/20 55143SEP	202009 320-53800-43000	2500 ORCHID DR	*	32.12	
				CITY OF HAINES CITY			32.12 000185
10/16/20	00028	9/28/20 3	202010 310-51300-31300	AMORTIZATION SCH S2019	*	250.00	
				DISCLOUSE SERVICES LLC			250.00 000186
10/16/20	00021	9/21/20 38800 50	202009 320-53800-43000	2500 ORCHID DR LIFT 09/20	*	22.88	
		9/21/20 68996 67	202009 320-53800-43000	2501 ORCHID DR LIFT 09/20	*	19.48	
		9/30/20 638856 7	202009 320-53800-43100	0 ORCHID DR LITE	*	1,238.12	
				DUKE ENERGY			1,280.48 000187
10/16/20	99999	10/16/20 VOID	202010 000-00000-00000	VOID CHECK	C	.00	
				*****INVALID VENDOR NUMBER*****			.00 000188
10/16/20	00001	7/31/20 39	202007 320-53800-49000	FENCE MAINTENANCE	*	345.79	
		9/01/20 37	202009 310-51300-34000	MANAGEMENT FEES SEPT/2020	*	2,916.67	
		9/01/20 37	202009 310-51300-35200	INFORMATION TECH SEPT/20	*	75.00	

HIMW --HIGH WEST-- KCOSTA

*** CHECK DATES 08/14/2020 - 02/16/2021 ***
 GENERAL FUND
 BANK A HIGHLAND MEADOW WEST

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
10/27/20	00001	9/15/20 40	202010 310-51300-31700		*	5,000.00	
			ASSESSMENT ROLL FY21				
		9/15/20 40	202010 310-51300-31700		V	5,000.00-	
			ASSESSMENT ROLL FY21				
				GOVERNMENTAL MANAGEMENT SERVICES			.00 000194
10/27/20	00007	9/29/20 117326	202008 310-51300-31500		*	1,193.50	
			PREPARE/CONFER/AGENDA				
				HOPPING GREEN & SAMS PA			1,193.50 000195
10/27/20	00026	7/07/20 2490	202007 320-53800-47300		*	517.00	
			IRRIGATION REPAIR				
		10/01/20 2873	202010 320-53800-46200		*	2,240.00	
			LANDSCAPE MAINT OCT/2020				
				PRINCE & SONS INC.			2,757.00 000196
10/29/20	00021	10/09/20 01860 20	202009 320-53800-43100		*	138.17	
			00 ORCHID DR ELITE				
				DUKE ENERGY			138.17 000197
11/05/20	00021	10/20/20 38800 50	202010 320-53800-43000		*	25.15	
			2500 ORCHID DR LIFT 10/20				
		10/20/20 68996 67	202010 320-53800-43000		*	18.73	
			2501 ORCHID DR LIFT 10/20				
				DUKE ENERGY			43.88 000198
11/23/20	00021	10/29/20 63856 72	202010 320-53800-43000		*	1,238.12	
			0 ORCHID DR LITE				
				DUKE ENERGY			1,238.12 000199
11/23/20	00020	10/22/20 55143OCT	202010 320-53800-43200		*	12.12	
			2500 ORCHID DRIVE				
				CITY OF HAINES CITY			12.12 000200
12/09/20	00021	11/18/20 38800503	202011 320-53800-43000		*	27.67	
			2500 ORCHID DR LIFT				
		11/18/20 68996672	202011 320-53800-43000		*	19.35	
			2501 ORCHID DR LIFT				
		11/18/20 38800503	202011 320-53800-43000		V	27.67-	
			2500 ORCHID DR LIFT				
		11/18/20 68996672	202011 320-53800-43000		V	19.35-	
			2501 ORCHID DR LIFT				
				DUKE ENERGY			.00 000201
12/17/20	00021	11/30/20 63856723	202011 320-53800-43100		*	2,476.24	
			0 ORCHID DR LITE				

HIMW --HIGH WEST-- KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
		12/03/20	07585764 202011 320-53800-43000	103 DENALI ST ENTRANCE	*	30.64	
		12/03/20	40981905 202011 320-53800-43000	407 TORTUGAS STREET	*	776.03	
		11/30/20	63856723 202011 320-53800-43100	0 ORCHID DR LITE	V	2,476.24-	
		12/03/20	07585764 202011 320-53800-43000	103 DENALI ST ENTRANCE	V	30.64-	
		12/03/20	40981905 202011 320-53800-43000	407 TORTUGAS STREET	V	776.03-	
				DUKE ENERGY			.00 000202
12/17/20	00020	11/24/20	55143NOV 202011 320-53800-43200	2500 ORCHID DR	*	33.57	
		11/24/20	55143NOV 202011 320-53800-43200	2500 ORCHID DR	V	33.57-	
				CITY OF HAINES CITY			.00 000203
12/17/20	00024	12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2019	*	10,334.33	
		12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2020A2	*	5,050.61	
		12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2020A3	*	1,787.15	
		12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2019	V	10,334.33-	
		12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2020A2	V	5,050.61-	
		12/17/20	12172020 202012 300-20700-10200	FY21 ASSESSMENT S2020A3	V	1,787.15-	
				HIGHLAND MEADOWS WEST CDD C/O			.00 000204
12/22/20	00021	12/09/20	01860 20 202011 320-53800-43100	00 ORCHID DR LITE	*	285.80	
				DUKE ENERGY			285.80 000205
12/22/20	00001	11/01/20	43 202011 310-51300-34000	MANAGEMENT FEES NOV 20	*	2,916.67	
		11/01/20	43 202011 310-51300-35200	INFORMATION TECH NOV 20	*	75.00	
		11/01/20	43 202011 310-51300-31300	DISSEMINATION SVCS NOV 20	*	833.33	
		11/01/20	43 202011 310-51300-51000	OFFICE SUPPLIES NOV 20	*	.18	
		11/01/20	43 202011 310-51300-42000	POSTAGE NOV 20	*	43.96	

HIMW --HIGH WEST-- KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
11/01/20	44	202011 320-53800-12000			*	625.00	
11/01/20	43	202011 310-51300-34000			V	2,916.67-	
11/01/20	43	202011 310-51300-35200			V	75.00-	
11/01/20	43	202011 310-51300-31300			V	833.33-	
11/01/20	43	202011 310-51300-51000			V	.18-	
11/01/20	43	202011 310-51300-42000			V	43.96-	
11/01/20	44	202011 320-53800-12000			V	625.00-	
GOVERNMENTAL MANAGEMENT SERVICES							.00 000206
12/22/20	00007	10/27/20 118023	202009 310-51300-31500	GENERAL COUNSEL SEPT 20	*	479.00	
12/17/20		119125	202011 310-51300-31500	GENERAL COUNSEL NOV 20	*	308.00	
10/27/20		118023	202009 310-51300-31500	GENERAL COUNSEL SEPT 20	V	479.00-	
12/17/20		119125	202011 310-51300-31500	GENERAL COUNSEL NOV 20	V	308.00-	
HOPPING GREEN & SAMS PA							.00 000207
12/22/20	00026	11/01/20 3015	202011 320-53800-46200	LAWN MAINTENANCE NOV 20	*	2,240.00	
11/20/20		3060	202011 320-53800-47300	IRRIGATION REPAIRS	*	765.50	
11/01/20		3015	202011 320-53800-46200	LAWN MAINTENANCE NOV 20	V	2,240.00-	
11/20/20		3060	202011 320-53800-47300	IRRIGATION REPAIRS	V	765.50-	
PRINCE & SONS INC.							.00 000208
1/29/21	99999	1/29/21 VOID	202101 000-00000-00000	VOID CHECK	C	.00	
*****INVALID VENDOR NUMBER*****							.00 000209
1/29/21	00001	9/15/20 40	202010 310-51300-31700	ASSESSMENT ROLL FY21	*	5,000.00	
11/01/20		43	202011 310-51300-34000	MANAGEMENT FEES NOV 20	*	2,916.67	
11/01/20		43	202011 310-51300-35200	INFORMATION TECH NOV 20	*	75.00	

HIMW --HIGH WEST-- KCOSTA

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
1/29/21	00031	10/05/20 4651781	202010 300-20700-10200		*	5,762.62	
		10/05/20 4651782	202010 300-32500-10000		*	3,315.00	
			HMW CDD DEBT ADMIN FEE				
			HMW CDD MAINT ADMIN FEE				
				POLK COUNTY PROPERTY APPRAISER			9,077.62 000213
1/29/21	00026	11/01/20 3015	202011 320-53800-46200		*	2,240.00	
			LAWN MAINTENANCE NOV 20				
		11/20/20 3060	202012 320-53800-47300		*	765.50	
			IRRIGATION REPAIR DEC 20				
		11/20/20 3060	202012 320-53800-49000		*	8.00	
			RETURNED CHECK FEE				
		12/01/20 3111	202012 320-53800-46200		*	2,240.00	
			LAWN MAINTENANCE DEC 20				
		1/01/21 3235	202101 320-53800-46200		*	2,240.00	
			LAWN MAINTENANCE JAN 21				
				PRINCE & SONS INC.			7,493.50 000214
2/11/21	00007	1/31/21 120043	202012 310-51300-31500		*	482.00	
			GENERAL COUNSEL DEC 20				
				HOPPING GREEN & SAMS PA			482.00 000215
TOTAL FOR BANK A						80,457.69	
TOTAL FOR REGISTER						80,457.69	

HIMW --HIGH WEST-- KCOSTA

SECTION 2

Highland Meadows West
Community Development District

Unaudited Financial Reporting
January 31, 2021



Table of Contents

1	Balance Sheet
2	General Fund
3	Series 2019 Debt Service Fund
4	Series 2020A2 Debt Service Fund
5	Series 2020A3 Debt Service Fund
6	Series 2019 Capital Projects Fund
7	Series 2020A2 Capital Projects Fund
8	Series 2020A3 Capital Projects Fund
9-10	Month to Month
11	Long Term Debt Report
12-13	Series 2019 Construction Schedule
14-15	Series 2020A2 Construction Schedule
16-17	Series 2020A3 Construction Schedule

Highland Meadows West

Community Development District

Combined Balance Sheet

January 31, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 710,006	\$ -	\$ -	\$ 710,006
Investments:				
Series 2019				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 4,720	\$ -	\$ 4,720
Prepayment	\$ -	\$ 1,032	\$ -	\$ 1,032
Construction	\$ -	\$ -	\$ 1	\$ 1
Series 2020A2				
Reserve	\$ -	\$ 157,456	\$ -	\$ 157,456
Revenue	\$ -	\$ 193	\$ -	\$ 193
Interest	\$ -	\$ 4,213	\$ -	\$ 4,213
Series 2020A3				
Reserve	\$ -	\$ 55,772	\$ -	\$ 55,772
Revenue	\$ -	\$ 68	\$ -	\$ 68
Interest	\$ -	\$ 1,453	\$ -	\$ 1,453
Construction	\$ -	\$ -	\$ 11,876	\$ 11,876
Due From Other	\$ 2,163	\$ -	\$ -	\$ 2,163
Due From General Fund	\$ -	\$ 464,298	\$ -	\$ 464,298
Total Assets	\$ 712,169	\$ 849,330	\$ 11,877	\$ 1,573,375
Liabilities:				
Accounts Payable	\$ 482	\$ -	\$ -	\$ 482
Due To Other	\$ 150	\$ -	\$ -	\$ 150
Due to Debt Service	\$ 464,298	\$ -	\$ -	\$ 464,298
Total Liabilities	\$ 464,930	\$ -	\$ -	\$ 464,930
Fund Equity:				
Fund Balances:				
Unassigned	\$ 247,239	\$ -	\$ -	\$ 247,239
Assigned For Debt Service 2019	\$ -	\$ 445,816	\$ -	\$ 445,816
Assigned For Debt Service 2020A2	\$ -	\$ 298,037	\$ -	\$ 298,037
Assigned For Debt Service 2020A3	\$ -	\$ 105,477	\$ -	\$ 105,477
Reserved For Capital Projects 2019	\$ -	\$ -	\$ 1	\$ 1
Reserved For Capital Projects 2020A2	\$ -	\$ -	\$ 11,875	\$ 11,875
Reserved For Capital Projects 2020A3	\$ -	\$ -	\$ 1	\$ 1
Total Fund Balances	\$ 247,238.72	\$ 849,330	\$ 11,877	\$ 1,108,445
Total Liabilities & Fund Equity	\$ 712,169	\$ 849,330	\$ 11,877	\$ 1,573,375

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted Budget	Prorated Budget Thru 01/31/21	Actual Thru 01/31/21	Variance
Revenues:				
Assessments	\$ 308,295	\$ 266,342	\$ 266,342	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 3,000	\$ 3,000
Developer Contributions	\$ 26,565	\$ -	\$ -	\$ -
Total Revenues	\$ 334,860	\$ 266,342	\$ 269,342	\$ 3,000
Expenditures:				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 4,000	\$ -	\$ 4,000
Insurance	\$ 5,700	\$ 5,700	\$ 5,641	\$ 59
Engineering	\$ 20,000	\$ 2,085	\$ -	\$ 2,085
District Counsel	\$ 20,000	\$ 6,667	\$ 1,302	\$ 5,365
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Annual Audit	\$ 6,000	\$ -	\$ -	\$ -
Arbitrage	\$ 1,300		\$ -	\$ -
Dissemination	\$ 10,000	\$ 3,583	\$ 3,583	\$ -
Trustee Fees	\$ 7,000	\$ 2,168	\$ 2,168	\$ -
District Management	\$ 35,000	\$ 11,667	\$ 11,667	\$ -
Telephone	\$ 250	\$ 83	\$ -	\$ 83
Postage & Delivery	\$ 500	\$ 167	\$ 77	\$ 90
Office Supplies	\$ 1,000	\$ 333	\$ 1	\$ 332
Printing & Binding	\$ 1,000	\$ 333	\$ 14	\$ 320
Legal Advertising	\$ 10,000	\$ 3,333	\$ 992	\$ 2,342
Miscellaneous	\$ 5,000	\$ 1,667	\$ 613	\$ 1,054
Information Technology	\$ 2,350	\$ 783	\$ 300	\$ 483
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 142,275	\$ 47,745	\$ 31,532	\$ 16,213
<u>Operation and Maintenance</u>				
Property Insurance	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Field Management	\$ 7,500	\$ 2,500	\$ 2,500	\$ -
Interlocal Amenity Agreement	\$ 59,005	\$ 19,668	\$ -	\$ 19,668
Playground Lease	\$ 30,000	\$ 10,000	\$ 9,966	\$ 34
Playground Repairs & Maintenance	\$ 500	\$ 167	\$ -	\$ 167
Landscape Maintenance	\$ 36,880	\$ 12,293	\$ 8,960	\$ 3,333
Landscape Replacement	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
Streetlights	\$ 14,700	\$ 4,900	\$ 286	\$ 4,614
Electric	\$ 4,000	\$ 1,333	\$ 1,282	\$ 51
Water & Sewer	\$ 6,000	\$ 2,000	\$ 766	\$ 1,235
Irrigation Repairs	\$ 2,500	\$ 833	\$ 79	\$ 754
Sidewalk & Asphalt Maintenance	\$ 500	\$ 167	\$ -	\$ 167
General Repairs & Maintenance	\$ 5,000	\$ 1,667	\$ -	\$ 1,667
Contingency	\$ 15,000	\$ 5,000	\$ 8	\$ 4,992
Total O&M Expenses:	\$ 192,585	\$ 68,195	\$ 23,846	\$ 44,349
Total Expenditures	\$ 334,860	\$ 115,940	\$ 55,378	\$ 60,562
Excess Revenues (Expenditures)	\$ -		\$ 213,964	
Fund Balance - Beginning	\$ -		\$ 33,275	
Fund Balance - Ending	\$ -		\$ 247,239	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 322,081	\$ 278,635	\$ 278,635	\$ -
Assessments - Lot Closings	\$ -	\$ -	\$ 6,020	\$ 6,020
Interest	\$ 1,000	\$ 6	\$ 6	\$ -
Total Revenues	\$ 323,081	\$ 278,640	\$ 284,660	\$ 6,020
Expenditures:				
Interest Expense - 11/1	\$ 119,338	\$ 119,338	\$ 119,338	\$ -
Principal Expense - 11/1	\$ 105,000	\$ 105,000	\$ 105,000	\$ -
Special Call - 11/1	\$ -	\$ -	\$ 30,000	\$ (30,000)
Interest Expense - 5/1	\$ 117,238	\$ -	\$ -	\$ -
Total Expenditures	\$ 341,575	\$ 224,338	\$ 254,338	\$ (30,000)
Excess Revenues (Expenditures)	\$ (18,494)		\$ 30,323	
Fund Balance - Beginning	\$ 270,523		\$ 415,493	
Fund Balance - Ending	\$ 252,029		\$ 445,816	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2020A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 157,456	\$ 136,175	\$ 136,175	\$ -
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ 157,456	\$ 136,175	\$ 136,179	\$ 4
Expenditures:				
Interest Expense - 11/1	\$ 50,741	\$ 50,741	\$ 50,741	\$ -
Principal Expense - 5/1	\$ 55,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 50,741	\$ -	\$ -	\$ -
Total Expenditures	\$ 156,481	\$ 50,741	\$ 50,741	\$ -
Excess Revenues (Expenditures)	\$ 975		\$ 85,438	
Fund Balance - Beginning	\$ 50,927		\$ 212,599	
Fund Balance - Ending	\$ 51,902		\$ 298,037	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2020A3

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 55,769	\$ 48,185	\$ 48,185	\$ -
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ 55,769	\$ 48,185	\$ 48,186	\$ 1
Expenditures:				
Interest Expense - 11/1	\$ 17,497	\$ 17,497	\$ 17,497	\$ -
Principal Expense - 5/1	\$ 20,000	\$ -	\$ -	\$ -
Interest Expense - 5/1	\$ 17,497	\$ -	\$ -	\$ -
Total Expenditures	\$ 54,994	\$ 17,497	\$ 17,497	\$ -
Excess Revenues (Expenditures)	\$ 775		\$ 30,689	
Fund Balance - Beginning	\$ 17,562		\$ 74,788	
Fund Balance - Ending	\$ 18,338		\$ 105,477	

Highland Meadows West

Community Development District

Capital Projects Fund

Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 48,885	\$ (48,885)
Total Expenditures	\$ -	\$ -	\$ 48,885	\$ (48,885)
Fund Balance - Beginning	\$ -		\$ 48,885	
Fund Balance - Ending	\$ -		\$ 1	

Highland Meadows West

Community Development District

Capital Projects Fund

Series 2020A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 1	\$ 1
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 244	\$ (244)
Total Expenditures	\$ -	\$ -	\$ 244	\$ (244)
Fund Balance - Beginning	\$ -		\$ 12,118	
Fund Balance - Ending	\$ -		\$ 11,875	

Highland Meadows West

Community Development District

Capital Projects Fund

Series 2020A3

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending January 31, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 01/31/21	Thru 01/31/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 0	\$ 0
Total Revenues	\$ -	\$ -	\$ 0	\$ 0
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Fund Balance - Beginning	\$ -		\$ 0	
Fund Balance - Ending	\$ -		\$ 1	

Highland Meadows West

Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ (3,315)	\$ 1,411	\$ 255,427	\$ 12,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	266,342
Assessments - Lot Closings	\$ 750	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ (2,565)	\$ 3,661	\$ 255,427	\$ 12,818	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	269,342
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance	\$ 5,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,641
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
District Counsel	\$ 512	\$ 308	\$ 482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,302
Assessment Roll	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dissemination	\$ 1,083	\$ 833	\$ 833	\$ 833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,583
Trustee Fees	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,168
District Management	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11,667
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 6	\$ 44	\$ 10	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	77
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Printing & Binding	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
Legal Advertising	\$ -	\$ -	\$ 992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	992
Miscellaneous	\$ -	\$ 265	\$ 191	\$ 156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	613
Information Technology	\$ 75	\$ 75	\$ 75	\$ 75	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative:	\$ 17,591	\$ 4,442	\$ 5,501	\$ 3,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31,532

Highland Meadows West

Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operation and Maintenance</i>													
Property Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500
Interlocal Amenity Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Playground Lease	\$ 2,435	\$ 2,435	\$ 1,363	\$ 3,734	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,966
Playground Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,960
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ -	\$ 286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	286
Electric	\$ 1,282	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,282
Water & Sewer	\$ -	\$ -	\$ 766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	766
Irrigation Repairs	\$ 12	\$ 67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	79
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Contingency	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
Total O&M Expenses:	\$ 6,594	\$ 5,652	\$ 5,001	\$ 6,599	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23,846
Total Expenditures	\$ 24,185	\$ 10,095	\$ 10,502	\$ 10,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	55,378
Excess Revenues (Expenditures)	\$ (26,750)	\$ (6,433)	\$ 244,926	\$ 2,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	213,964

Highland Meadows West

Community Development District

Long Term Debt Report

SERIES 2019, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	4.000%, 4.125%, 4.875%, 5.000%	
MATURITY DATE:	11/1/2049	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$411,969	
RESERVE FUND BALANCE	\$189,825	
BONDS OUTSTANDING - 04/25/19		\$6,385,000
LESS: SPECIAL CALL - 05/01/20		(\$500,000)
LESS: SPECIAL CALL - 08/01/20		(\$885,000)
LESS: PRINCIPAL PAYMENT - 11/01/20		(\$105,000)
LESS: SPECIAL CALL - 11/01/20		(\$30,000)
CURRENT BONDS OUTSTANDING		\$4,865,000

SERIES 2020 ASSESSMENT AREA 2, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	2.875%, 3.250%, 3.625%, 4.000%	
MATURITY DATE:	5/1/2050	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$157,456	
RESERVE FUND BALANCE	\$157,456	
BONDS OUTSTANDING - 02/18/20		\$2,770,000
CURRENT BONDS OUTSTANDING		\$2,770,000

SERIES 2020 ASSESSMENT AREA 3, SPECIAL ASSESSMENT REVENUE BONDS		
INTEREST RATE:	2.875%, 3.250%, 3.625%, 4.000%	
MATURITY DATE:	5/1/2050	
RESERVE FUND DEFINITION	MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$55,772	
RESERVE FUND BALANCE	\$55,772	
BONDS OUTSTANDING - 02/18/20		\$955,000
CURRENT BONDS OUTSTANDING		\$955,000

Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2019

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
10/1/19	31	Wood & Associates Engineering, LLC	Invoices: 10, 79 & 354 - Engineering Progress Billing - January, February, July - August 2019	\$ 37,770.00
10/1/19	32	HMD West, LLC	Invoice: 267 - Construction Management 09/01/19 to 09/15/19	\$ 3,000.00
10/1/19	33	Duke Energy	Invoice: F3304013901 - Patterson Road	\$ 6,786.71
10/1/19	34	Tucker Paving, Inc	Pay Application 5 - Period through 09/25/19	\$ 610,265.34
10/1/19	35	Ferguson Waterworks	Invoices: 1770017 to 1775559 - Construction Material per September 2019 spreadsheet	\$ 120,871.29
10/16/19	36	Tucker Paving, Inc	Pay Application Retainage - Period through 09/30/19	\$ 59,793.62
10/16/19	37	HMD West, LLC	Invoice: 277 - Construction Management 09/16/19 to 09/30/19	\$ 3,000.00
10/18/19	38	Wood & Associates Engineering, LLC	Invoices: 36, 78, 141, 407, 199, 291, 385, 384 & 340 - Review Fee, Publication Fee & Engineering Billing	\$ 10,295.75
10/28/19	39	Wood & Associates Engineering, LLC	Invoice: 416 - Plat Review Fee Orchid Terrace Phase 1	\$ 2,910.00
10/28/19	40	HMD West, LLC	Invoice: 291 - Construction Management 10/01/19 to 10/15/19	\$ 3,000.00
11/8/19	41	Tucker Paving, Inc	Pay Application 6 - Period through 10/31/19	\$ 686,320.87
11/6/19	42	Hopping, Green & Sams	Invoice: 109389 - Legal Services - July 2019	\$ 43.50
11/7/19	43	HMD West, LLC	Invoice: 303 - Construction Management 10/16/19 to 10/31/19	\$ 3,000.00
11/25/19	44	Danielle Fence	Invoice: 99964 - 35% Deposit of Installation & Permit	\$ 36,410.15
11/25/19	45	HMD West, LLC	Invoice: 313 - Construction Management 11/1/19 to 11/15/19	\$ 3,000.00
11/22/19	46	Polk County Clerk of Courts	Recording Fee for Orchid Terrace Phase 1	\$ 150.00
11/22/19	47	Florida Wall Concepts Inc.	Application # 1 - Period to 10/20/19	\$ 68,471.25
11/25/19	48	Duke Energy	Invoice: F3304010601 - Orchid Terrace	\$ 646.42
11/25/19	49	Duke Energy	Invoices: F3303992703, F3303999202, F3303996602 & F3304000302 - Orchid Terrace	\$ 34,449.54
11/25/19	50	HUB International Midwest Ltd.	Invoice: 1667061 - New Business Premium for Orchid Terrace	\$ 29,499.00
12/4/19	51	Duke Energy	Invoices: F3250223101 & F3250278501 - Orchid Terrace	\$ 14,358.84
12/5/19	52	Tucker Paving, Inc	Pay Application 7 - Period through 11/30/19	\$ 406,842.75
12/6/19	53	HMD West, LLC	Invoice: 326 - Construction Management 11/16/19 to 11/30/19	\$ 3,000.00
12/19/19	54	HMD West, LLC	Invoice: 334 - Construction Management 12/1/19 to 12/15/19	\$ 3,000.00
12/23/19	55	Tucker Paving, Inc	Pay Application 8 - Period through 12/31/19	\$ 89,165.27
12/30/19	56	Duke Energy	Invoice: F3476543301 - Orchid Terrace	\$ 7,186.15
1/14/20	57	Stewart & Associates Property Services, Inc.	Invoice: 11020 - Orchid Terrace Pay Application # 1	\$ 56,000.00
1/14/20	58	HMD West, LLC	Invoice: 343 - Construction Management 12/16/19 to 12/31/19	\$ 3,000.00
1/28/20	59	HMD West, LLC	Invoice: 351 - Construction Management 1/1/20 to 1/15/20	\$ 3,000.00
1/28/20	60	Wood & Associates Engineering, LLC	Invoice: 290 - Engineer Review & Approval for 4/29/19 thru 7/7/19	\$ 250.00
1/28/20	61	Wood & Associates Engineering, LLC	Invoices: 292 & 519 - Engineer Design for 4/9/19 thru 7/7/19 & Orchid Terrace Plat billing thru 12/30/19	\$ 9,350.00
2/25/20	62	Florida Wall Concepts Inc.	Pay Application # 2 - Period to 1/20/20	\$ 41,310.84
2/25/20	63	Wood & Associates Engineering, LLC	Invoice: 491 - Orchid Terrace Plat thru 11/24/19	\$ 34,800.00
4/13/20	64	Cypress Signs	Invoice: m9042 - Acrylic Signage	\$ 6,715.00
4/13/20	65	Florida Wall Concepts Inc.	Pay Application 3 - Period through 02/20/20	\$ 118,723.87
4/13/20	66	GeoPoint Surveying, Inc.	Invoice: 53649 - Miscellaneous & Additional Surveying Services	\$ 7,630.00
4/13/20	67	Stewart & Associates Property Services, Inc.	Invoice: 11025 - Pay Application 2	\$ 24,500.00
4/13/20	68	Tucker Paving, Inc	Pay Application 9 - Period through 02/29/20	\$ 69,762.37
4/13/20	69	Tucker Paving, Inc	Pay Application Retainage - Period through 02/29/20	\$ 91,898.56
4/13/20	70	Wood & Associates Engineering, LLC	Invoices: 465, 541 & 571 - Engineering Services	\$ 4,562.50
4/13/20	71	Stewart & Associates Property Services, Inc.	Invoice: 11055 - Pay Application 3	\$ 93,773.00
4/13/20	72	Danielle Fence	Invoice: 65431 - Fence Installation	\$ 68,839.25
4/13/20	73	Greenland Services, LLC	Invoice 20130 - Design and Installation of Automatic Irrigation System	\$ 59,905.00
5/29/20	74	Tucker Paving, Inc	Pay Application 10 - Period through 03/31/20	\$ 3,631.39
5/29/20	75	Florida Wall Concepts Inc.	Pay Application 4 - Period through 02/20/20	\$ 25,389.55
5/29/20	76	Wood & Associates Engineering, LLC	Invoices: 524, 620 & 659 - Water Clearance Fee, Contract Billing & Requisition Review	\$ 6,387.50
5/29/20	77	Imperial Testing & Engineering, Inc.	Invoice: 40250 - 79G Testing	\$ 7,201.50
5/29/20	78	Hopping, Green & Sams	Invoice: 113646 - Phase 1 Construction Services - February 2020	\$ 969.00
6/8/20	79	Wood & Associates Engineering, LLC	Invoice: 677 - Phase 1 Plat	\$ 8,700.00
6/8/20	80	Hopping, Green & Sams	Invoice: 114864 - Series 2019 Issuance	\$ 22.71
8/5/20	81	Greenland Services, LLC	Invoice: 20909 & 20910 - Phase 1 Track K - Irrigation Services & Phase 1 Sod Installation	\$ 1,350.00
8/5/20	82	Hamilton Engineering & Surveying, Inc.	Invoice: 60760 - Construction Staking	\$ 400.00
8/5/20	83	HMD West, LLC	Invoice: 072020 - Developer Contribution Reimbursement after DSRF Funding	\$ 132,701.26
8/5/20	84	Wood & Associates Engineering, LLC	Invoice: 735 - Engineering Services Review Requisitions	\$ 218.75
9/21/20	85	Hamilton Engineering & Surveying, Inc.	Invoice: 61701 Engineering Services thru 7/31/20	\$ 740.00
TOTAL				\$ 3,124,968.50

Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2019

Fiscal Year 2020

10/1/19	Interest		\$	3,746.26
11/1/19	Interest		\$	1,886.50
12/1/19	Interest		\$	971.45
1/1/20	Interest		\$	226.63
2/10/20		Developer Funding Request	\$	59,302.38
2/1/20	Interest		\$	53.76
3/2/20	Interest		\$	36.68
3/25/20		Reimbursement for Requisition 38 from Series 2020 A3 bonds	\$	973.75
3/25/20		Reimbursement for Requisition 31 & 38 from Series 2020 A2 bonds	\$	19,146.25
3/25/20		Reimbursement for Requisition 51 from Series 2020 A2 bonds	\$	14,358.84
3/31/20		Developer Funding Request	\$	323,511.91
4/1/20		Amenity Allocation Reimbursement from Series 2020 A2 Bonds	\$	190,345.00
4/1/20	Interest		\$	0.36
5/1/20	Interest		\$	1.13
5/14/20		Amenity Allocation Reimbursement from Series 2020 A3 Bonds	\$	64,189.00
5/29/20		Transfer from Reserve - Reduction in Reserve Requirement	\$	132,701.26
6/1/20	Interest		\$	0.24
7/1/20	Interest		\$	0.73
7/31/20		Requisition 75 Reversal - Florida Wall Concepts Check Voided - Developer paid Directly	\$	25,389.55
8/1/20	Interest		\$	0.75
9/1/20	Interest		\$	0.28
9/11/20		Reimbursement for Requisition 66 from Series 2020 A2	\$	144,685.36

TOTAL	\$ 981,528.07
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Acquisition/Construction Fund at 09/30/19	\$ 2,325,040.70
Interest Earned/Deposits thru 09/30/20	\$ 981,528.07
Requisitions Paid thru 09/30/20	\$ (3,124,968.50)
Remaining Acquisition/Construction Fund	\$ 181,600.27

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2021				
10/26/20	86	Hopping, Green & Sams	Invoice 117327 - Construction Services thru 8/31/20	\$ 14.50
11/4/20	87	HMD West, LLC	Reimbursement to HMD West Remaining Acquisition/Construction Fund	\$ 181,586.43
TOTAL				\$ 181,600.93

Fiscal Year 2021				
10/1/20		Interest	\$	0.66
11/3/20		Interest	\$	0.93
12/1/20		Interest	\$	0.15
TOTAL				\$ 1.74

Acquisition/Construction Fund at 09/30/20	\$ 181,600.27
Interest Earned/Deposits thru 1/31/21	\$ 1.74
Requisitions Paid thru 1/31/21	\$ (181,600.93)
Remaining Acquisition/Construction Fund	\$ 1.08

Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2020A Assessment Area 2

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
3/6/20	1	Ullrich's Pitcher Pump	Invoice: 0108280 - Pump & Well Materials	\$ 9,500.00
3/6/20	2	The Kearney Companies, LLC	Payment Application # 1 - Services thru 1/31/20	\$ 60,253.00
3/6/20	3	Wood & Associates Engineering, LLC	Invoices: 406, 463, 464 & 510 - Services billing from 9/8/19 - 12/8/19	\$ 11,095.75
3/6/20	4	Horner Environmental Professionals, Inc.	Invoices: 216214 & 216136 - Billing for October & November 2019	\$ 9,595.00
3/6/20	5	Greenland Services, LLC	Invoice: 19454 - Land Clearing services	\$ 7,700.00
3/6/20	6	Orchid Terrace Development, LLC	Invoices: 356, 361 & 374 - Construction Management from 1/1/20 - 2/15/20	\$ 6,647.76
3/6/20	7	Hopping Green & Sams	Invoices: 112951 & 112356 - Professional Services Rendered for December 2019 & January 2020	\$ 3,426.81
3/6/20	8	Wood & Associates Engineering, LLC	Invoices: 465 & 571 - Engineer Services billing from 9/8/19 - 11/27/19 & 12/4/19 - 2/9/20	\$ 2,688.75
3/6/20	9	Highland Meadows West	To reimburse Phase 1 for Req # 31 & 38 payable to Wood & Associates Engineering LLC	\$ 19,146.25
3/6/20	10	Highland Meadows West	To reimburse Phase 1 for Req # 51 payable to Duke Energy	\$ 14,358.84
3/13/20	11	City of Haines City	Plat Review Fee for Orchid Terrace Ph 2 (130 Lots) Highland Meadows West CDD	\$ 1,550.00
3/13/20	12	Orchid Terrace Development, LLC	Invoice: 383 - Construction Management 2/16/20 to 2/29/20	\$ 2,215.92
3/17/20	13	Greenberg Traurig	Invoice: 5313976 - Phase 2 service company charges	\$ 866.50
3/20/20	14	Florida Wall Concept, Inc.	Pay Application # 1 - Period to 2/20/20	\$ 43,455.51
3/20/20	15	Orchid Terrace Development, LLC	Invoice 386 - Construction Management 3/1/20 to 3/15/20	\$ 2,215.92
3/26/20	16	Cassidy Holdings Group, LLC	Job # 171100 - Bond Fund Reimbursements	\$ 9,835.00
3/26/20	17	Highland Sumner, LLC	Job # 201904 - Bond Fund Reimbursements	\$ 30,827.85
3/26/20	18	Hopping Green & Sams	Invoice: 113648 - Professional Services for February 2020	\$ 1,196.50
4/1/20	19	Highland Meadows West	Reimburse Series 2019 Area 1 for Amenity Cost	\$ 190,345.00
4/1/20	20	The Kearney Companies, LLC	Pay Application # 2 - Services thru 02/29/20	\$ 429,533.16
4/14/20	21	Atlantic TNG LLC	Change Order 2 - Construction Materials	\$ 70,040.38
4/14/20	22	County Materials Corporation	Change Order 2 - Construction Materials	\$ 42,733.89
4/14/20	23	Ferguson Waterworks	Change Order 2 - Construction Materials	\$ 124,189.97
4/14/20	24	The Kearney Companies, LLC	Pay Application 3 - Services through 03/31/20	\$ 252,068.80
4/14/20	25	Florida Soil Cement Co., LLC	Change Order 5 - Construction Materials	\$ 22,374.11
4/14/20	26	Ferguson Waterworks	Change Order 5 - Construction Materials	\$ 65,495.27
4/14/20	27	Atlantic TNG LLC	Change Order 5 - Construction Materials	\$ 7,757.37
4/14/20	28	Orchid Terrace Development, LLC	Invoice: 406 - Construction Management 03/16/20 - 03/31/20	\$ 2,215.92
6/1/20	29	Orchid Terrace Development, LLC	Invoices: 644 & 655 - Construction Management 04/01/20 - 04/30/20	\$ 4,431.84
6/1/20	30	Wood & Associates Engineering, LLC	Invoices: 627, 628 & 660 - Plat, CEI & Requisition Review Services	\$ 23,825.00
6/1/20	31	Atlantic TNG LLC	Change Order 6 - Construction Materials	\$ 140.00
6/1/20	32	Ferguson Waterworks	Change Order 6 - Construction Materials	\$ 74.06
6/1/20	33	County Materials Corporation	Change Order 6 - Construction Materials	\$ 4,363.48
6/1/20	34	Florida Soil Cement Co., LLC	Change Order 6 - Construction Materials	\$ 983.15
6/1/20	35	The Kearney Companies, LLC	Pay Application 4 - Services through 04/30/20	\$ 49,993.98
6/9/20	36	The Kearney Companies, LLC	Pay Application 5 - Services through 05/31/20	\$ 18,462.21
6/9/20	37	Ferguson Waterworks	Change Order 7 - Construction Materials	\$ 19,713.00
6/9/20	38	GeoPoint Surveying, Inc.	Invoices: 56097 & 56314 - Miscellaneous & Additional Surveying Services	\$ 5,390.00
6/9/20	39	Hopping Green & Sams	Invoice: 114863 - Phase 2 & 3 Construction Services - April 2020	\$ 160.13
6/9/20	40	Hub International Midwest West	Invoice: 1858437 - Business Premium Phase 2	\$ 21,492.00
6/9/20	41	Orchid Terrace Development, LLC	Invoices: 663 & 677 - Construction Management 05/01/20 - 05/31/20	\$ 4,431.84
7/23/20	42	Orchid Terrace Development, LLC	Invoice: 683 - Construction Management 06/01/20 - 06/15/20	\$ 2,215.92
7/23/20	43	Wood & Associates Engineering, LLC	Invoices: 681 & 696 - Plat Engineering Services	\$ 7,060.00
8/3/20	44	The Kearney Companies, LLC	Pay Application 6 - Services through 06/30/20	\$ 104,655.85
7/23/20	45	Ferguson Waterworks	Change Order 10 - Construction Materials	\$ 4,207.78
7/23/20	46	Florida Soil Cement Co., LLC	Change Order 10 - Construction Materials	\$ 38,036.67
7/23/20	47	Orchid Terrace Development, LLC	Invoices: 688 & 697 - Construction Management 06/16/20 - 07/15/20	\$ 4,431.84
7/23/20	48	Wood & Associates Engineering, LLC	Invoice: 737 - Phase 2 Requisition Review	\$ 250.00
7/23/20	49	Florida Wall Concept, Inc.	Pay Application # 2 - Period to 6/20/20	\$ 42,661.42
7/23/20	50	Florida Wall Concept, Inc.	Pay Applications # 3 & 4 - Period to 07/20/20 and Retainage	\$ 97,479.37
8/5/20	51	Ammons Underground, Inc.	Invoice: 103 - Directional Bore across Orchid Dr.	\$ 3,750.00
8/5/20	52	GeoPoint Surveying, Inc.	Invoice: 56996 - Miscellaneous & Additional Surveying Services	\$ 437.50
8/5/20	53	Greenland Services, LLC	Invoice: 20911 - Phase 2 Sod Installation	\$ 600.00
8/5/20	54	Wood & Associates Engineering, LLC	Invoice: 754 - Phase 2 Water Clearance Fee	\$ 75.00
8/17/20	55	Stewart & Associates Property Services, Inc.	Invoice: 11136 - Phase 3(2) Pay Application 1	\$ 106,552.00
9/1/20	56	Danielle Fence Mfg. Co., Inc.	Invoice: 66728 - PVC Fence Install	\$ 16,894.00
9/1/20	57	Ferguson Waterworks	Change Order 11 - Construction Materials	\$ 9,551.37
9/1/20	58	Florida Soil Cement Co., LLC	Change Order 11 - Construction Materials	\$ 163.02
9/1/20	59	The Kearney Companies, LLC	Pay Application 7 - Services through 07/31/20	\$ 6,053.03
9/1/20	60	The Kearney Companies, LLC	Pay Application 8 - Partial Retainage Release	\$ 50,273.45
9/1/20	61	Orchid Terrace Development, LLC	Invoices: 713 & 724 - Construction Management 07/16/20 - 08/15/20	\$ 4,431.84
9/11/20	62	The Kearney Companies, LLC	Pay Application 9 - Service thru 08/31/20	\$ 8,338.58
9/11/20	63	The Kearney Companies, LLC	Pay Application 10 - Service thru 08/31/20	\$ 51,202.55
9/11/20	64	Greenland Services, LLC	Invoice: 21097 - Sod installation	\$ 13,500.00
9/11/20	65	Orchid Terrace Development, LLC	Invoice: 738 - Construction Management	\$ 2,215.92
9/11/20	66	Highland Meadows West CDD	Invoice: 083120 - To Reimburse Highland Meadows West Phase 1 Series 2019	\$ 144,685.36
9/11/20	67	Hopping Green & Sams	Invoice: 111608 - Engineer services thru 11/30/2019	\$ 63.00
9/11/20	68	Cypress Signs	Invoice: m9509 - acrylic letters	\$ 3,357.50
9/11/20	69	Wood & Associates Engineering, LLC	Invoice: 782 & 795 - Engineer Services	\$ 11,900.00
9/25/20	70	Hopping Green & Sams	Invoice # 116897 - Engineer services thru 7/31/20	\$ 126.00
VOIDED	71	Orchid Terrace Development, LLC	Invoice # 750 - Construction Management 9/1/20 - 9/15/20	\$ -
TOTAL				\$ 2,331,958.89

Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2020A Assessment Area 2

Fiscal Year 2020

3/2/20	Interest		\$	912.56
4/1/20	Interest		\$	926.59
4/27/20		Reimbursement Wood & Associates invoice 510	\$	65.75
5/1/20	Interest		\$	5.81
6/1/20	Interest		\$	4.61
7/1/20	Interest		\$	3.77
7/22/20		Reimbursement Requisition 3	\$	500.00
8/1/20	Interest		\$	3.52
9/1/20	Interest		\$	2.03

TOTAL	\$ 2,424.64
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Acquisition/Construction Fund at 02/18/20	\$ 2,342,083.37
Interest Earned thru 09/30/20	\$ 2,424.64
Requisitions Paid thru 09/30/20	\$ (2,331,958.89)
Remaining Acquisition/Construction Fund	<u>\$ 12,549.12</u>

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2021				
10/6/20	72	Wood & Associates Engineering, LLC	Invoice: 832 - Principal Engineer Services 6/1/20 thru 8/16/20	\$ 343.75
10/26/20	73	Hopping Green & Sams	Invoice 117328 - Construction Services thru 8/31/20	\$ 29.00
11/19/20	74	Hopping Green & Sams	Invoice # 118025 - Phase 2 & 3 Construction	\$ 58.00
12/21/20	75	Wood & Associates Engineering, LLC	Invoice # 936 - Principal Engineer Services 8/17/20 - 11/8/20	\$ 243.75
1/26/21	76	Transfer to A3 construction fund		\$ 11,875.19
TOTAL				\$ 12,549.69

Fiscal Year 2021

10/1/20	Interest		\$	0.45
11/1/20	Interest		\$	0.06
12/1/20	Interest		\$	0.06
1/1/21	Interest		\$	0.06
TOTAL				\$ 0.63

Acquisition/Construction Fund at 09/30/20	\$ 12,549.12
Interest Earned thru 1/31/21	\$ 0.63
Requisitions Paid thru 1/31/21	\$ (12,549.69)
Remaining Acquisition/Construction Fund	<u>\$ 0.06</u>

Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2020A Assessment Area 3

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2020				
3/5/20	1	The Kearney Companies, LLC	Pay Application # 1 - Services thru 1/31/20	\$ 27,437.96
3/5/20	2	Greenland Services, LLC	Invoice: 19455 - Land Clearing Services	\$ 12,000.00
3/5/20	3	Orchid Terrace Group, LLC	Invoices: 357, 362 & 375 - Construction Management for 1/1/20 - 2/15/20	\$ 2,352.24
3/5/20	4	Wood & Associates Engineering, LLC	Invoice: 549 - Orchid Terrace billing 11/25/19 - 1/26/20	\$ 4,950.00
3/5/20	5	Wood & Associates Engineering, LLC	Invoices: 465 & 571 - Partial payment for Phase 3 Engineer services from 9/8/19-11/27/19 & 12/4/19-2/9/20	\$ 1,262.50
3/5/20	6	Hopping Green & Sams	Invoices: 112357 & 112953 - Phase 3 Services for December 2019 & January 2020	\$ 1,724.00
3/5/20	7	Highland Meadows West CDD	To reimburse Phase 1 for Req # 38 payable to Wood & Associates Engineering LLC	\$ 973.75
3/5/20	8	Orchid Terrace Group, LLC	Bond Fund Reimbursement for Expenses thru 2/26/20	\$ 42,163.00
3/5/20	9	Wood & Associates Engineering, LLC	Invoices: 498 & 510 - STM Property Project for 9/9/19 - 11/24/19 and Advertisement Expenses	\$ 19,865.75
3/12/20	10	Orchid Terrace Group, LLC	Invoice: 384 - Construction Management 2/16/20 to 2/29/20	\$ 784.08
3/16/20	11	Greenberg Traurig	Invoice: 5313976 - Phase 3 Service Company Charges	\$ 866.50
3/18/20	12	Duke Energy	Invoice: F3500307801 - 46 Delivery Points and 2 Pull Boxes Installed	\$ 12,717.24
3/20/20	13	Orchid Terrace Group, LLC	Invoice 385 - Construction Management 3/1/20 to 3/15/20	\$ 784.08
3/24/20	14	City of Haines City	Orchid Terrace Phase 3 Plat Review Fees	\$ 710.00
3/26/20	15	Duke Energy	Invoice: F3500340001 - Streetlight Order # 35003078	\$ 6,446.23
4/1/20	16	The Kearney Companies, LLC	Pay Application # 2 - Services thru 02/29/20	\$ 87,976.67
4/14/20	17	Atlantic TNG, LLC	Change Order 2 - Construction Materials	\$ 14,345.62
4/14/20	18	County Materials Corporation	Change Order 2 - Construction Materials	\$ 8,752.73
4/14/20	19	Ferguson Waterworks	Change Order 2 - Construction Materials	\$ 25,436.50
4/14/20	20	Orchid Terrace Group, LLC	Invoice: 407 - Construction Management 03/16/20 - 03/31/20	\$ 784.08
4/14/20	21	The Kearney Companies, LLC	Pay Application 3 - Services through 03/31/20	\$ 161,584.84
4/14/20	22	Florida Soil Cement Co., LLC	Change Order 5 - Construction Materials	\$ 14,304.76
4/14/20	23	Ferguson Waterworks	Change Order 5 - Construction Materials	\$ 41,874.03
4/14/20	24	Atlantic TNG LLC	Change Order 5 - Construction Materials	\$ 4,959.63
5/14/20	25	Highland Meadows West CDD	Invoice: 32016 - Amenity Allocation Reimbursement to Series 2019 Area 1	\$ 64,189.00
6/1/20	26	Hopping Green & Sams	Invoice: 114141 - Project Construction Services - March 2020	\$ 346.50
6/1/20	27	Orchid Terrace Group, LLC	Invoices: 643 & 656 - Construction Management 04/01/20 - 04/30/20	\$ 1,568.16
6/1/20	28	Wood & Associates Engineering, LLC	Invoices: 629, 630 & 661 - CEI, Plat & Requisition Review Services	\$ 10,818.75
6/1/20	29	Atlantic TNG, LLC	Change Order 6 - Construction Materials	\$ 560.00
6/1/20	30	Ferguson Waterworks	Change Order 6 - Construction Materials	\$ 296.26
6/3/20	31	Florida Soil Cement Co., LLC	Change Order 6 - Construction Materials	\$ 3,932.62
6/1/20	32	County Materials Corporation	Change Order 6 - Construction Materials	\$ 17,453.92
6/1/20	33	The Kearney Companies, LLC	Pay Application 4 - Services through 04/30/20	\$ 83,896.16
5/21/20	34	Forsite	Invoice: INVTW2107 - Mailbox & CBU Units	\$ 4,910.16
6/9/20	35	The Kearney Companies, LLC	Pay Application 5 - Services through 05/31/20	\$ 5,925.65
6/9/20	36	Ferguson Waterworks	Change Order 7 - Construction Materials	\$ 6,571.00
6/9/20	37	Orchid Terrace Group, LLC	Invoices: 664 & 678 - Construction Management 05/01/20 - 05/31/20	\$ 1,568.16
6/9/20	38	GeoPoint Surveying, Inc.	Invoices: 56061 & 56299 - Miscellaneous & Additional Surveying Services	\$ 1,500.00
7/7/20	39	Hub International Midwest West	Invoice: 1888001 - Orchid Terrace Phase 3 Business Premium	\$ 4,152.00
7/7/20	40	Hopping Green & Sams	Invoice: 115369 - Phase 4 Construction Services	\$ 189.00
7/7/20	41	Orchid Terrace Group, LLC	Invoice: 684 - Construction Management 06/01/20 - 06/15/20	\$ 784.08
7/7/20	42	Wood & Associates Engineering, LLC	Invoices: 694 & 695 - Plat & CEI Engineering Services	\$ 6,210.00
8/3/20	43	The Kearney Companies, LLC	Pay Application 6 - Services through 06/30/20	\$ 66,344.94
7/7/20	44	Ferguson Waterworks	Change Order 10 - Construction Materials	\$ 2,690.22
7/7/20	45	Florida Soil Cement Co., LLC	Change Order 10 - Construction Materials	\$ 24,318.53
8/5/20	46	Orchid Terrace Group, LLC	Invoices: 689 & 698 - Construction Management 06/16/20 - 07/15/20	\$ 1,568.16
8/5/20	47	Wood & Associates Engineering, LLC	Invoices: 738 - Engineer Services Review Requisitions	\$ 218.75
9/29/20	48	Danielle Fence	Invoice: 99582 - PVC Fence Deposit	\$ 5,104.40
9/29/20	49	Greenland Services, LLC	Invoice: 20907 - Phase 3 Sod Installation and Landscape Installation	\$ 17,632.50
9/29/20	50	Ferguson Waterworks	Change Order 11 - Construction Materials	\$ 6,106.62
9/29/20	51	Florida Soil Cement Co., LLC	Change Order 11 - Construction Materials	\$ 104.22
9/29/20	54	GeoPoint Surveying, Inc.	Invoice: 57321 - Miscellaneous & Additional Surveying Services	\$ 250.00
9/29/20	55	Orchid Terrace Group, LLC	Invoices: 714 & 725 - Construction Management 07/16/20 to 08/15/20	\$ 1,568.16

TOTAL	\$ 835,834.11
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Fiscal Year 2020

3/2/20	Interest	\$ 314.04
4/1/20	Interest	\$ 302.12
5/1/20	Interest	\$ 2.16
6/1/20	Interest	\$ 1.39
7/1/20	Interest	\$ 0.55
8/1/20	Interest	\$ 0.39
9/1/20	Interest	\$ 0.03
9/25/20	Funds received from Orchid Terrace Group	\$ 57,816.20

TOTAL	\$ 58,436.88
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Acquisition/Construction Fund at 02/18/20	\$ 805,974.89
Interest Earned thru 09/30/20	\$ 58,436.88
Requisitions Paid thru 09/30/20	\$ (835,834.11)

Remaining Acquisition/Construction Fund	\$ 28,577.66
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Highland Meadows West
Community Development District
Special Assessment Revenue Bonds, Series 2020A Assessment Area 3

Date	Requisition #	Contractor	Description	Requisition
Fiscal Year 2021				
10/7/20	52	The Kearney Companies, LLC	Pay Application 7 - Services through 07/31/20	\$ 8,043.01
10/7/20	53	The Kearney Companies, LLC	Pay Application 8 - Partial Retainage Release	\$ 20,534.23
VOID	56	Orchid Terrace CDD	Invoice: 1218 - Kearney Pay App Reconciliation	\$ -
TOTAL				\$ 28,577.24
Fiscal Year 2021				
10/1/20		Interest		\$ 0.05
11/1/20		Interest		\$ 0.03
1/31/21		Transfer from A2		\$ 11,875.19
TOTAL				\$ 11,875.27
Acquisition/Construction Fund at 09/30/20				\$ 28,577.66
Interest Earned thru 1/31/21				\$ 11,875.27
Requisitions Paid thru 1/31/21				\$ (28,577.24)
Remaining Acquisition/Construction Fund				\$ 11,875.69

SECTION 3

SECTION (a)

Requisition	Payee/Vendor	Amount
85	Hamilton Engineering & Surveying, Inc.	\$ 740.00
86	Hopping, Green & Sams	\$ 14.50
87	HMD West, LLC	\$ 181,586.43
	TOTAL	\$ 182,340.93

SECTION (b)

Requisition	Payee/Vendor	Amount
55	Stewart & Associates Property Services, Inc.	\$ 106,552.00
56	Danielle Fence Mfg. Co., Inc.	\$ 16,894.00
57	Ferguson Waterworks	\$ 9,551.37
58	Florida Soil Cement Co., LLC	\$ 163.02
59	The Kearney Companies, LLC	\$ 6,053.03
60	The Kearney Companies, LLC	\$ 50,273.45
61	Orchid Terrace Development, LLC	\$ 4,431.84
62	The Kearney Companies, LLC	\$ 8,338.58
63	The Kearney Companies, LLC	\$ 51,202.55
64	Greenland Services, LLC	\$ 13,500.00
65	Orchid Terrace Development, LLC	\$ 2,215.92
66	Highland Meadows West CDD Phase 1 Series 2019	\$ 144,685.36
67	Hopping, Green & Sams	\$ 63.00
68	Cypress Signs	\$ 3,357.50
69	Wood & Associates Engineering, LLC	\$ 11,900.00
70	Hopping, Green & Sams	\$ 126.00
71	VOIDED	
72	Wood & Associates Engineering, LLC	\$ 343.75
73	Hopping, Green & Sams	\$ 29.00
74	Hopping, Green & Sams	\$ 58.00
75	Wood & Associates Engineering, LLC	\$ 243.75
	TOTAL	\$ 429,982.12

SECTION (c)

Requisition	Payee/Vendor	Amount	
48	Danielle Fence	\$	5,104.40
49	Greenland Services, LLC	\$	17,632.50
50	Ferguson Waterworks	\$	6,106.62
51	Florida Soil Cement Co., LLC	\$	104.22
52	The Kearney Companies, LLC	\$	8,043.01
53	The Kearney Companies, LLC	\$	20,534.23
54	GeoPoint Surveying, Inc.	\$	250.00
55	Orchid Terrace Group, LLC	\$	1,568.16
TOTAL		\$	59,343.14

SECTION 4


THE KEARNEY COMPANIES, LLC.

9625 Wes Kearney Way, Riverview FL 33578

Office (813) 421-6601

Fax (813) 421-6701

Underground Utilities
Site Development

PROJECT: ORCHID TERRACE
CHANGE ORDER NO. 11
THE KEARNEY COMPANIES PROJECT NO. 0008-03

 Date: 31-Jul-20

Conditions: The changes described herein shall be governed by the terms and conditions of the Contract, and shall not in any way alter the terms of the Contract, but shall hereafter be a part of the Contract.

INV. NO.	DESCRIPTION	Invoice Amount	Sales Tax	TOTAL COST
1805587-1	FERGUSON 7/8/2020	\$ 1,241.00		
1836072	FERGUSON 7/13/2020	\$ 8,436.99		
1836072-1	FERGUSON 7/15/2020	\$ 5,980.00		
		\$ 15,657.99	\$ 782.90	\$ 16,440.89
20057	FLORIDA SOIL CEMENT CO. 7/22/2020	\$ 267.24		
		\$ 267.24	\$ 13.36	\$ 280.60
TOTAL				\$ (16,721.49)

 The Kearney Companies LLC hereby requests an extension of 0 day(s) to the original contract deadline for this work.

REASON FOR CHANGE: DIRECT PURCHASE OF MATERIALS BY CDD
ACCEPTABLE TO:



 The Kearney Companies, LLC.

DATE: 31-Jul-20

 Engineered by:

 15451D180885455

 Owner

DATE: _____

DATE: 8/20/2020