

*Highland Meadows West
Community Development District*

Meeting Agenda

November 18, 2021

AGENDA

Highland Meadows West

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

November 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, November 18, 2021 at 10:30 AM** at the **Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., 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://us06web.zoom.us/j/82716545053>

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

Meeting ID: 827 1654 5053

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. Swearing in of Keaton Alexander
4. Approval of Minutes of the August 19, 2021 Board of Supervisors Meeting
5. Consideration of Resolution 2022-01 Waiving a Portion of the Rules of Procedure Regarding Notice of Meetings
6. Consideration of Engagement Letter for Fiscal Year 2021 Audit Services
7. Discussion Regarding Street Parking
8. Staff Reports

¹ Comments will be limited to three (3) minutes

- A. Attorney
 - i. Memorandum Regarding Wastewater Services and Stormwater Management Needs Analysis
- B. Engineer
- C. Field Manager's Report
- D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
- 9. Other Business
- 10. Supervisors Requests and Audience Comments
- 11. Adjournment

MINUTES

**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 19, 2021** at 10:15 a.m. at 346 East Central Ave., Winter Haven, Florida.

Present and constituting a quorum:

Rennie Heath
Lauren Schwenk
Patrick Marone

Chairman
Vice Chairman
Assistant Secretary

Also, present were:

Jill Burns
Roy Van Wyk
Marshall Tindall
Rey Malave
Margie Lloyd

District Manager, GMS
KE Law Group
GMS
Dewberry
Dewberry

The following is a summary of the discussions and actions taken at the August 19, 2021 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 three Supervisors were in attendance at the meeting, 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

Swearing in of Keaton Alexander

This item was not addressed, swearing in of Keaton Alexander was added to the next agenda.

FOURTH ORDER OF BUSINESS

**Ratification of Joint Letter from Hopping,
Green & Sams and KE Law Group
Regarding District Counsel
Representation**

Ms. Burns stated that this was signed outside of the meeting and approved. She said it just needed to be ratified by the Board.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Joint Letter from Hopping Green & Sams and KE Law Group Regarding District Counsel Representation, was ratified.
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FIFTH ORDER OF BUSINESS

**Consideration of Fee Agreement with KE
Law Group**

Ms. Burns stated the fees in the agreement were the same as they were previously for counsel's services. She offered to answer any questions.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Fee Agreement with KE Law Group, was approved.
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SIXTH ORDER OF BUSINESS

**Approval of Minutes of the May 20, 2021
Board of Supervisors Meeting**

Ms. Burns presented the minutes of the May 20, 2021 Board of Supervisors meeting minutes. Ms. Burns asked for any comments or corrections to the minutes. The Board had no changes.

On MOTION by Ms. Schwenk, seconded by Mr. Marone, with all in favor, the Minutes of the May 20, 2021 Board of Supervisors Meeting, were approved.

SEVENTH ORDER OF BUSINESS

Public Hearings

A. Public Hearing on the Adoption of the Fiscal Year 2022 Budget

Ms. Burns asked for a motion to open the public hearing. She stated that this had been advertised in the paper.

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

i. Consideration of Resolution 2021-06 Adoption of the District's Fiscal Year 2022 Budget and Appropriating Funds

Ms. Burns reviewed the major changes since the last year for the Board. She offered to answer any questions from the Board and asked if there were changes that needed to be made.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Resolution 2021-06 Adoption of the District's Fiscal Year 2022 Budget and Appropriating Funds, was approved.

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

B. Public Hearing on the Imposition of Operations and Maintenance Special Assessments

Ms. Burns asked for a motion to open the public hearing. She stated that this had been advertised in the paper.

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

i. Consideration of Resolution 2021-07 Imposing Special Assessments and Certifying an Assessment Roll

Ms. Burns stated that this was included in the Board member's packets. She stated that this resolution imposes the Operations & Maintenance based on the budget that was just approved and certifies the assessment roll that they send to the county. She offered to answer any questions. Hearing none,

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, Resolution 2021-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

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

EIGHTH ORDER OF BUSINESS

**Consideration of Resolution 2021-08
Designating Date, Time, and Location for
Fiscal Year 2022 Meetings**

Ms. Burns stated that the proposed schedule was the third Thursday of each month at 10:30 a.m. She also stated that the location was moved to the Holiday Inn.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, Resolution 2021-08 Designating Date, Time, and Location for Fiscal Year 2022 Meetings, was approved.

NINTH ORDER OF BUSINESS

**Consideration of Resolution 2021-09 Re-
Designating Registered Agent for the
District**

Ms. Burns stated that Mr. Van Wyk and Hopping Green & Sams were previously the registered agent, and this resolution would change the registered agent to Ms. Burns and her office. She elaborated that this meant that any correspondence with the state would get sent to her office.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, Resolution 2021-09 Re-Designating Registered Agent for the District, was approved.

TENTH ORDER OF BUSINESS

**Consideration of Series 2019 Arbitrage
Rebate Report**

Ms. Burns stated that the District is required to demonstrate that they do not earn more interest than they pay. The report states that there is not more interest being earned than being paid. She offered to answer any questions.

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

ELEVENTH ORDER OF BUSINESS

Acceptance of Fiscal Year 2020 Audit Report

Ms. Burns stated that there were no instances of non-compliance and no findings. This was considered a clean audit. It has been submitted to the state.

On MOTION by Mr. Heath, seconded by Mr. Marone, with all in favor, the Fiscal Year 2020 Audit Report, was approved.

TWELTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Van Wyk had nothing to report.

B. Engineer

Mr. Malave had nothing to report.

C. Field Manager's Report

i. Consideration of Proposals for Annual Re-Mulching

Mr. Smith reviewed the field manager's report included in the agenda package. Mr. Tindall proposed that the Board see if there were funds in the budget available for mulch updates. The Board agreed with the quote from Prince & Sons mulch.

On MOTION by Ms. Schwenk, seconded by Mr. Heath, with all in favor, the Proposal for Annual Re-Mulching with Prince & Sons, was approved.

ii. Consideration of Landscape Contract Renewal and Price Adjustment *(to be provided under separate cover)*

Mr. Tindall stated that this contract renewal included the new area at the dog stations and included two additional fertilizing's per year. Mr. Van Wyk's office will be drafting a contract amendment.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Landscape Contract Renewal and Price Adjustment, was approved.

D. District Manager's Report

i. Approval of Check Register

Ms. Burns stated the check register was included in your agenda package. She asked for a motion to approve.

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

ii. Balance Sheet and Income Statement

Ms. Burns stated the financials are included in the agenda package for the Board's review and no action needed to be taken.

iii. Ratification of:

a) Series 2020 AA3 Requisitions #63 and #64

b) Ratification of Series 2020-A2 FY 21 Funding Requests #1 to #5

Ms. Burns presented the Series 2020 AA3 Requisitions #61 and #62 and asked that they be ratified by the Board.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the Series 2020 AA3 Requisitions #63 and #64, and Series 2020 A-2 Fiscal Year 2021 Funding Requests #1 to #5, were ratified.

THIRTEENTH ORDER OF BUSINESS

Other Business

There was no other business.

FOURTEENTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being none, the next item followed.

August 19, 2021

Highland Meadows West CDD

FIFTEENTH ORDER OF BUSINESS

Adjournment

The meeting was adjourned.

On MOTION by Mr. Heath, seconded by Ms. Schwenk, with all in favor, the meeting was adjourned.
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Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2022-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT MAKING CERTAIN FINDINGS; WAIVING A PORTION OF RULE 1.3(1), RULES OF PROCEDURE; PROVIDING FOR REASONABLE NOTICE OF BOARD MEETINGS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Highland Meadows West Community Development District (the “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, Polk County, Florida; and

WHEREAS, the District’s Board of Supervisors (“Board”) holds public meetings, hearings, and workshops (together, “meetings”) for the purpose of conducting District business; and

WHEREAS, Section 189.015, *Florida Statutes*, requires that the District file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities, and publish said notice in accordance with statutory requirements, and such regularly scheduled meetings are required to be listed on the District’s website by Section 189.069(2)(a), *Florida Statutes*; and

WHEREAS, Section 286.011(1), *Florida Statutes*, requires the District to provide reasonable notice of all meetings of its Board; and

WHEREAS, the District previously adopted Rule 1.3(1) of its Rules of Procedure providing, among other things, that “Except in emergencies, or as otherwise required by statute or these Rules, at least seven (7) days, but no more than thirty (30) days public notice shall be given of any public meeting, hearing or workshop of the Board,” and that “Public notice shall be given by publication in a newspaper of general circulation in the District and in the county in which the District is located”; and

WHEREAS, the Board finds that providing the published notice required by Section 189.015, *Florida Statutes*, together with posting meeting dates, times, and locations on the District’s website, constitutes reasonable notice for purposes of Section 286.011(1), *Florida Statutes*; and

WHEREAS, the Board accordingly finds that it is in the District’s best interests to waive the requirement of Rule 1.3(1) that published notice of meetings may not be published more than thirty (30) days before the meeting, and to set forth alternative minimum standards for reasonable notice of Board meetings.

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

SECTION 1. RECITALS. The above stated recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. FINDINGS. The Board hereby finds providing the published notice required by Section 189.015, *Florida Statutes*, together with posting meeting dates, times, and locations on the District's website, constitutes reasonable notice for purposes of Section 286.011(1), *Florida Statutes*.

SECTION 3. WAIVER. The Board hereby waives the provision of Rule 1.3(1) of the District's Rules of Procedure that the required published notice of meetings may not be published more than thirty (30) days before the meeting. Publication of the quarterly, semiannual, or annual meeting notice as required by Section 189.015, *Florida Statutes*, is deemed to satisfy the requirement for published notice in Rule 1.3(1) of the District's Rules of Procedure for those meetings included in the quarterly, semiannual, or annual notice. This Resolution does not supersede any requirements of the Florida Statutes as to additional published notice required for any meeting or hearing of the District.

SECTION 4. REASONABLE NOTICE.

- A. **Regular meetings.** The District Manager is directed to (a) file quarterly, semiannually, or annually a schedule of its regular meetings with the local governing authority or authorities, and publish said notice in accordance with statutory requirements; (b) post the date, time, and location of all regular meetings on the District's website at least seven (7) days prior to each meeting; and (c) take any other actions as are reasonable under the circumstances to provide notice of meetings.
- B. **Special meetings.** For any meeting not included in the quarterly, semiannual, or annual notice, the District Manager is directed to (a) publish an additional notice at least seven (7) days before said meeting in the manner specified in Rule 1.3(1), and (b) post the date, time, and location on the District's website at least seven (7) days prior to each meeting, and (c) take any other actions as are reasonable under the circumstances to provide notice of meetings.
- C. **Statutorily required notice.** Where the Florida Statutes require published notice of certain meetings or hearings, including but not limited to budget hearings, assessment hearings, rulemaking hearings, and others, the District Manager is directed to strictly comply with such requirements.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 18th day of November 2021.

ATTEST:

**HIGHLAND MEADOWS WEST
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI



Carr, Riggs & Ingram, LLC
Certified Public Accountants
500 Grand Boulevard
Suite 210
Miramar Beach, Florida 32550

(850) 837-3141
(850) 654-4619 (fax)
CRLcpa.com

October 4, 2021

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, 2021. 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, 2021. 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, 2021. 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 December 15, 2021 and to issue our reports no later than June 30, 2022. 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.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

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. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. 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: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

SECTION VIII

SECTION A

SECTION 1



MEMORANDUM

To: District Manager, District Engineer
From: District Counsel
Date: August 31, 2021
Subject: Wastewater Services and Stormwater Management Needs Analysis
(Chapter 2021-194, Laws of Florida/HB53)

We are writing to inform you of a new law requiring special districts that either own or operate stormwater management systems, stormwater management programs or wastewater services to create a 20-year needs analysis of such system(s). The requirements relating to wastewater services are found in Section 4 of Chapter 2021-194, Laws of Florida, creating Section 403.9301, Florida Statutes, and the requirements relating to stormwater management programs and systems are found in Section 5 of Chapter 2021-194, Laws of Florida, creating Section 403.9302, Florida Statutes (attached hereto for reference).

A brief summary of the new law and its requirements is set forth below. Please feel free to contact us with any questions.

What is required?

The Office of Economic and Demographic Research (“OEDR”) is expected to promulgate additional details about the requirements of the needs analyses. However, certain general requirements are set forth in the new law.

For wastewater services, the needs analysis must include:

- a) A detailed description of the facilities used to provide wastewater services.
- b) The number of current and projected connections and residents served calculated in 5-year increments.
- c) The current and projected service area for wastewater services.
- d) The current and projected cost of providing wastewater services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

For stormwater management programs and stormwater management systems, the needs analysis must include:

- a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.
- b) The number of current and projected residents served calculated in 5-year increments.



- c) The current and projected service area for the stormwater management program or stormwater management system.
- d) The current and projected cost of providing services calculated in 5-year increments.
- e) The estimated remaining useful life of each facility or its major components.
- f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.
- g) The local government's plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

When is the deadline?

For both wastewater and stormwater, the first analysis must be created by **June 30, 2022**, and the analysis must be updated every five (5) years thereafter. The needs analysis, along with the methodology and any supporting data necessary to interpret the results, must be submitted to the county in which the largest portion of the service area or stormwater system is located.

What steps should districts take?

District engineers and district managers should begin by evaluating what information is already available to the district, and what new information may need to be gathered. Each district should approve a work authorization for their district engineer to create the needs analysis report and should consider proposals for any outside consulting or evaluation that may be necessary, though in most cases we expect this will not be required. In order to provide ample time for completion of the necessary needs analysis reports, we recommend presenting these items for board consideration no later than the first quarter of 2022, or as soon thereafter as is practical. OEDR is anticipated to provide further guidelines for the reporting requirements, none of which we expect to be particularly burdensome, and which will likely include information readily available to districts' engineering and/or environmental professionals. Once we receive further guidance, we will supplement this informational memorandum.

CHAPTER 2021-194

Committee Substitute for Committee Substitute for Committee Substitute for House Bill No. 53

An act relating to public works; amending s. 255.0991, F.S.; revising a prohibition relating to any solicitation for construction services paid for with state appropriated funds; amending s. 255.0992, F.S.; revising the definition of the term “public works project”; prohibiting the state or any political subdivision that contracts for a public works project from taking specified action against certain persons that are engaged in a public works project or have submitted a bid for such a project; providing applicability; amending s. 403.928, F.S.; requiring the Office of Economic and Demographic Research to include an analysis of certain expenditures in its annual assessment; creating s. 403.9301, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide wastewater services to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; creating s. 403.9302, F.S.; providing definitions; requiring counties, municipalities, and special districts that provide stormwater management to develop a needs analysis that includes certain information by a specified date; requiring municipalities and special districts to submit such analyses to a certain county; requiring the county to file a compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research by a specified date; requiring the office to evaluate the document and include an analysis in its annual assessment; providing applicability; providing a determination and declaration of important state interest; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Subsection (2) of section 255.0991, Florida Statutes, is amended to read:

255.0991 Contracts for construction services; prohibited local government preferences.—

(2) For any a competitive solicitation for construction services paid for with any in which 50 percent or more of the cost will be paid from state-appropriated funds which have been appropriated at the time of the competitive solicitation, a state college, county, municipality, school district, or other political subdivision of the state may not use a local ordinance or regulation to prevent a certified, licensed, or registered contractor,

subcontractor, or material supplier or carrier, from participating in the bidding process that provides a preference based upon:

- (a) ~~The contractor's~~ Maintaining an office or place of business within a particular local jurisdiction;
- (b) ~~The contractor's~~ Hiring employees or subcontractors from within a particular local jurisdiction; or
- (c) ~~The contractor's~~ Prior payment of local taxes, assessments, or duties within a particular local jurisdiction.

Section 2. Paragraph (b) of subsection (1) and subsections (2) and (3) of section 255.0992, Florida Statutes, are amended to read:

255.0992 Public works projects; prohibited governmental actions.—

(1) As used in this section, the term:

(b) “Public works project” means an activity exceeding \$1 million in value that is of which 50 percent or more of the cost will be paid for with any from state-appropriated funds that were appropriated at the time of the competitive solicitation and which consists of the construction, maintenance, repair, renovation, remodeling, or improvement of a building, road, street, sewer, storm drain, water system, site development, irrigation system, reclamation project, gas or electrical distribution system, gas or electrical substation, or other facility, project, or portion thereof that is owned in whole or in part by any political subdivision.

(2)(a) Except as required by federal or state law, the state or any political subdivision that contracts for a public works project may not take the following actions:

(a) Prevent a certified, licensed, or registered contractor, subcontractor, or material supplier or carrier, from participating in the bidding process based on the geographic location of the company headquarters or offices of the contractor, subcontractor, or material supplier or carrier submitting a bid on a public works project or the residences of employees of such contractor, subcontractor, or material supplier or carrier.

(b) Require that a contractor, subcontractor, or material supplier or carrier engaged in a public works such project:

1. Pay employees a predetermined amount of wages or prescribe any wage rate;
2. Provide employees a specified type, amount, or rate of employee benefits;
3. Control, limit, or expand staffing; or

4. Recruit, train, or hire employees from a designated, restricted, or single source.

~~(c)(b) The state or any political subdivision that contracts for a public works project may not~~ Prohibit any contractor, subcontractor, or material supplier or carrier able to perform such work that who is qualified, licensed, or certified as required by state or local law to perform such work from receiving information about public works opportunities or from submitting a bid on the public works project. This paragraph does not apply to vendors listed under ss. 287.133 and 287.134.

(3) This section does not apply to the following:

(a) Contracts executed under chapter 337.

(b) A use authorized by s. 212.055(1) which is approved by a majority vote of the electorate of the county or by a charter amendment approved by a majority vote of the electorate of the county.

Section 3. Paragraph (e) is added to subsection (1) of section 403.928, Florida Statutes, to read:

403.928 Assessment of water resources and conservation lands.—The Office of Economic and Demographic Research shall conduct an annual assessment of Florida's water resources and conservation lands.

(1) WATER RESOURCES.—The assessment must include all of the following:

(e) Beginning with the assessment due January 1, 2022, an analysis of the expenditures necessary to repair, replace, and expand water-related infrastructure. As part of this analysis, the office shall periodically survey public and private utilities.

Section 4. Section 403.9301, Florida Statutes, is created to read:

403.9301 Wastewater services projections.—

(1) The Legislature intends for each county, municipality, or special district providing wastewater services to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) "Domestic wastewater" has the same meaning as provided in s. 367.021.

(b) "Facility" means any equipment, structure, or other property, including sewerage systems and treatment works, used to provide wastewater services.

(c) "Treatment works" has the same meaning as provided in s. 403.031(11).

(d) “Wastewater services” means service to a sewerage system, as defined in s. 403.031(9), or service to domestic wastewater treatment works.

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing wastewater services shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the facilities used to provide wastewater services.

(b) The number of current and projected connections and residents served calculated in 5-year increments.

(c) The current and projected service area for wastewater services.

(d) The current and projected cost of providing wastewater services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its service area is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 5. Section 403.9302, Florida Statutes, is created to read:

403.9302 Stormwater management projections.—

(1) The Legislature intends for each county, municipality, or special district providing a stormwater management program or stormwater management system to create a 20-year needs analysis.

(2) As used in this section, the term:

(a) “Facility” means any equipment, structure, or other property, including conveyance systems, used or useful in connection with providing a stormwater management program or stormwater management system.

(b) “Stormwater management program” has the same meaning as provided in s. 403.031(15).

(c) “Stormwater management system” has the same meaning as provided in s. 403.031(16).

(3) By June 30, 2022, and every 5 years thereafter, each county, municipality, or special district providing a stormwater management program or stormwater management system shall develop a needs analysis for its jurisdiction over the subsequent 20 years. In projecting such needs, each local government shall include the following:

(a) A detailed description of the stormwater management program or stormwater management system and its facilities and projects.

(b) The number of current and projected residents served calculated in 5-year increments.

(c) The current and projected service area for the stormwater management program or stormwater management system.

(d) The current and projected cost of providing services calculated in 5-year increments.

(e) The estimated remaining useful life of each facility or its major components.

(f) The most recent 5-year history of annual contributions to, expenditures from, and balances of any capital account for maintenance or expansion of any facility or its major components.

(g) The local government’s plan to fund the maintenance or expansion of any facility or its major components. The plan must include historical and estimated future revenues and expenditures with an evaluation of how the local government expects to close any projected funding gap.

(4) Upon completing the requirements of subsection (3), each municipality or special district shall submit its needs analysis, as well as the

methodology and any supporting data necessary to interpret the results, to the county within which the largest portion of its stormwater management program or stormwater management system is located. Each county shall compile all analyses submitted to it under this subsection into a single document and include its own analysis in the document. The county shall file the compiled document with the Secretary of Environmental Protection and the coordinator of the Office of Economic and Demographic Research no later than July 31, 2022, and every 5 years thereafter.

(5) The Office of Economic and Demographic Research shall evaluate the compiled documents from the counties for the purpose of developing a statewide analysis for inclusion in the assessment due January 1, 2023, pursuant to s. 403.928.

(6) This section applies to a rural area of opportunity as defined in s. 288.0656 unless the requirements of this section would create an undue economic hardship for the county, municipality, or special district in the rural area of opportunity.

Section 6. The Legislature determines and declares that this act fulfills an important state interest.

Section 7. This act shall take effect July 1, 2021.

Approved by the Governor June 29, 2021.

Filed in Office Secretary of State June 29, 2021.

SECTION C

Highland Meadows West CDD

Field Management Report



November 18th, 2021

Clayton Smith

Field Services Manager

GMS

Complete

Landscape Review and General Maint

- ✚ Monitoring irrigation system tampering issues with landscaper.
- ✚ Pond basins were cleaned up.
- ✚ Unsodded area along silt fence was bush hogged.
- ✚ Playground inspected and mulch wallow was cleaned up.
- ✚ Solar lighting at the mailboxes was installed.



Complete

Landscape Review and General Maint

- ✚ Handicap sign at mailboxes was repaired off Tortugas St.
- ✚ Fixed a handful of signs in the community.
- ✚ Cleaned out storm drain mitered ends.



Site Items

New Dog Park

- Monitoring progress of new dog park area, completion timeline, and area cleanup.



New Playground

- Monitoring completion of new playground. Adding new garbage cans to contracts.



Site Items

Line Auto-Flush Drainage

- Auto flush beside 1339 Lassen St. is located in in a lot where it drainage runs off into lot of neighboring community.



Parking Policies

- Consideration to add overnight parking restrictions to parking lot by mailboxes and playground off of Tortugas St.



Upcoming

Sod proposal

- ✚ Gathering proposal to add sod to missing section on the corner of Denali.



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 13, 2021 to November 15, 2021

Bank	Date	Check No.'s	Amount
General Fund	8/13/21	265	\$ 48,751.95
	8/18/21	266-267	\$ 4,587.55
	8/23/21	268-271	\$ 1,750.00
	9/7/21	272-273	\$ 5,610.34
	9/13/21	274-275	\$ 9,107.21
	9/27/21	276-280	\$ 21,064.75
	10/6/21	281-282	\$ 1,028.00
	10/11/21	283-286	\$ 6,133.44
	11/10/21	287-288	\$ 4,756.63
			\$ 102,789.87
			\$ 102,789.87

CHECK DATE	VEND#	.....INVOICE..... DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT	#
9/07/21	00026	8/01/21	4223	202108	320-53800-46200					*	4,217.34		
			AUGUST LAWN MAINTENANCE										
									PRINCE & SONS INC.			4,217.34	000273
9/13/21	00001	9/01/21	88	202109	310-51300-34000					*	2,916.67		
			MANAGEMENT FEES SEP 21										
		9/01/21	88	202109	310-51300-35200					*	75.00		
			INFORMATION TEC SEP 21										
		9/01/21	88	202109	310-51300-31300					*	833.33		
			DISSEMINATION SVC SEP 21										
		9/01/21	88	202109	310-51300-51000					*	3.97		
			OFFICE SUPPLIES										
		9/01/21	88	202109	310-51300-42000					*	54.47		
			POSTAGE										
		9/01/21	88	202109	310-51300-42500					*	4.80		
			COPIES										
		9/01/21	89	202109	320-53800-12000					*	625.00		
			FIELD MANAGEMENT SEP 21										
		9/01/21	89	202109	310-51300-49000					*	286.15		
			PAYPAL MAILED NOTICE										
		9/01/21	89	202109	320-53800-49000					*	29.15		
			LOWES										
									GOVERNMENTAL MANAGEMENT SERVICES			4,828.54	000274
9/13/21	00026	9/01/21	4421	202109	320-53800-46200					*	4,278.67		
			LANDSCAPE MAINTENAN SEP21										
									PRINCE & SONS INC.			4,278.67	000275
9/27/21	00035	9/20/21	4039635	202108	310-51300-48000					*	359.25		
			NOT OF BUDGET/ASSES AUG21										
									CA FLORIDA HOLDINGS, LLC			359.25	000276
9/27/21	00037	9/15/21	2011705	202108	310-51300-31100					*	222.50		
			GNR ENGINEERING SVC 8/21										
									DEWBERRY ENGINEERS, INC			222.50	000277
9/27/21	00011	9/10/21	14273	202109	300-15500-10000					*	7,408.00		
			FLORIDA INSURANCE FY22										
									EGIS INSURANCE ADVISORS, LLC			7,408.00	000278
9/27/21	00001	9/17/21	91	202109	300-15500-10000					*	5,000.00		
			ASSESSMENT ROLL CRTF FY22										
									GOVERNMENTAL MANAGEMENT SERVICES			5,000.00	000279
9/27/21	00026	9/10/21	4485	202109	320-53800-46300					*	8,075.00		
			LANDSCAPE REPLACEMENT										
									PRINCE & SONS INC.			8,075.00	000280
									HIMW --HIGH WEST-- KCOSTA				

CHECK DATE	VEND#	INVOICE DATE	EXPENSED TO INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	...
10/06/21	00001	8/31/21	92	202108	330	53800	54000			*	300.00		
			GENERAL MAINTENANCE	AUG21									
		9/30/21	95	202109	330	53800	54000			*	425.00		
			GENERAL MAINTENANCE	SEP21									
									GOVERNMENTAL MANAGEMENT SERVICES			725.00	000281
10/06/21	00038	8/18/21	08182021	202109	310	51300	42000			*	303.00		
			POSTAGE										
									JOE G TEDDER, TAX COLLECTOR			303.00	000282
10/11/21	00005	10/01/21	85428	202110	310	51300	54000			*	175.00		
			SPECIAL DISTRICT FEE	FY22									
									DEPT OF ECONOMIC OPPORTUNITY			175.00	000283
10/11/21	00001	9/30/21	98	202109	320	53800	49000			*	993.77		
			SOLAR LIGHT INSTALL										
									GOVERNMENTAL MANAGEMENT SERVICES			993.77	000284
10/11/21	00036	10/05/21	359	202106	310	51300	31500			*	511.00		
			GENERAL COUNSEL	JUN 21									
		10/05/21	396	202109	310	51300	31500			*	175.00		
			GENERAL COUNSEL	SEP 21									
									KE LAW GROUP, PLLC			686.00	000285
10/11/21	00026	10/01/21	4603	202110	320	53800	46200			*	4,278.67		
			LANDSCAPE MAINTEN	OCT 21									
									PRINCE & SONS INC.			4,278.67	000286
11/10/21	00001	10/01/21	96	202110	310	51300	34000			*	3,004.17		
			MANAGEMENT FEES	OCT21									
		10/01/21	96	202110	310	51300	35200			*	100.00		
			WEBSITE ADMIN	OCT21									
		10/01/21	96	202110	310	51300	35100			*	150.00		
			INFORMATION TEC	OCT21									
		10/01/21	96	202110	310	51300	31300			*	833.33		
			DISSEMINATION SVC	OCT21									
		10/01/21	96	202110	310	51300	51000			*	.69		
			OFFICE SUPPLIES										
		10/01/21	96	202110	310	51300	42000			*	12.19		
			POSTAGE										
		10/01/21	97	202110	320	53800	12000			*	625.00		
			FIELD MANAGEMENT	OCT21									
									GOVERNMENTAL MANAGEMENT SERVICES			4,725.38	000287
11/10/21	00017	9/10/21	1221	202109	310	51300	31100			*	31.25		
			PRINCIPAL ENGINEER	7/21									
									WOOD & ASSOCIATES			31.25	000288
									TOTAL FOR BANK A		102,789.87		
									HIMW --HIGH WEST--				
									KCOSTA				

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
TOTAL FOR REGISTER						102,789.87	

HIMW --HIGH WEST-- KCOSTA

SECTION 2

Highland Meadows West
Community Development District

Unaudited Financial Reporting
September 30, 2021



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12	Assessment Receipt Schedule

Highland Meadows West

Community Development District

Combined Balance Sheet

September 30, 2021

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
Assets:				
<u>Cash:</u>				
Operating Account	\$ 78,155	\$ -	\$ -	\$ 78,155
<u>Investments:</u>				
Series 2019				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 214,978	\$ -	\$ 214,978
Prepayment	\$ -	\$ 1,033	\$ -	\$ 1,033
Construction	\$ -	\$ -	\$ 1	\$ 1
Series 2020A2				
Reserve	\$ -	\$ 157,456	\$ -	\$ 157,456
Revenue	\$ -	\$ 57,733	\$ -	\$ 57,733
Construction	\$ -	\$ -	\$ 0	\$ 0
Series 2020A3				
Reserve	\$ -	\$ 55,772	\$ -	\$ 55,772
Revenue	\$ -	\$ 20,309	\$ -	\$ 20,309
Construction	\$ -	\$ -	\$ 4,215	\$ 4,215
Prepaid Expense	\$ 17,558	\$ -	\$ -	\$ 17,558
Total Assets	\$ 95,713	\$ 667,405	\$ 4,216	\$ 767,334
Liabilities:				
Accounts Payable	\$ 2,739	\$ -	\$ -	\$ 2,739
Total Liabilities	\$ 2,739	\$ -	\$ -	\$ 2,739
Fund Equity:				
Fund Balances:				
Unassigned	\$ 92,974	\$ -	\$ -	\$ 92,974
Assigned For Debt Service 2019	\$ -	\$ 376,135	\$ -	\$ 376,135
Assigned For Debt Service 2020A2	\$ -	\$ 215,189	\$ -	\$ 215,189
Assigned For Debt Service 2020A3	\$ -	\$ 76,081	\$ -	\$ 76,081
Reserved For Capital Projects 2019	\$ -	\$ -	\$ 1	\$ 1
Reserved For Capital Projects 2020A2	\$ -	\$ -	\$ 0	\$ 0
Reserved For Capital Projects 2020A3	\$ -	\$ -	\$ 4,215	\$ 4,215
Total Fund Balances	\$ 92,973.77	\$ 667,405	\$ 4,216	\$ 764,595
Total Liabilities & Fund Equity	\$ 95,713	\$ 667,405	\$ 4,216	\$ 767,334

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted Budget	Prorated Budget Thru 09/30/21	Actual Thru 09/30/21	Variance
Revenues:				
Assessments	\$ 308,295	\$ 308,295	\$ 311,101	\$ 2,806
Assessments - Lot Closings	\$ -	\$ -	\$ 3,000	\$ 3,000
Developer Contributions	\$ 26,565	\$ 26,565	\$ -	\$ (26,565)
Other Revenue	\$ -	\$ -	\$ 498	\$ 498
Total Revenues	\$ 334,860	\$ 334,860	\$ 314,599	\$ (20,261)
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 2,600	\$ 9,400
Insurance	\$ 5,700	\$ 5,700	\$ 5,641	\$ 59
Engineering	\$ 20,000	\$ 20,000	\$ 254	\$ 19,746
District Counsel	\$ 20,000	\$ 20,000	\$ 8,180	\$ 11,820
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Annual Audit	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Arbitrage	\$ 1,300	\$ 1,300	\$ 900	\$ 400
Dissemination	\$ 10,000	\$ 10,000	\$ 10,250	\$ (250)
Trustee Fees	\$ 7,000	\$ 7,000	\$ 7,147	\$ (147)
District Management	\$ 35,000	\$ 35,000	\$ 35,000	\$ (0)
Telephone	\$ 250	\$ 250	\$ -	\$ 250
Postage & Delivery	\$ 500	\$ 500	\$ 546	\$ (46)
Office Supplies	\$ 1,000	\$ 1,000	\$ 15	\$ 985
Printing & Binding	\$ 1,000	\$ 1,000	\$ 36	\$ 964
Legal Advertising	\$ 10,000	\$ 10,000	\$ 3,333	\$ 6,667
Miscellaneous	\$ 5,000	\$ 5,000	\$ 1,375	\$ 3,625
Information Technology	\$ 2,350	\$ 2,350	\$ 900	\$ 1,450
Dues, Licenses & Fees	\$ 175	\$ 175	\$ 175	\$ -
Total General & Administrative:	\$ 142,275	\$ 142,275	\$ 87,352	\$ 54,923
Operation and Maintenance				
Property Insurance	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
Field Management	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
Interlocal Amenity Agreement	\$ 59,005	\$ 59,005	\$ 62,409	\$ (3,404)
Playground Lease	\$ 30,000	\$ 30,000	\$ 29,788	\$ 212
Playground Repairs & Maintenance	\$ 500	\$ 500	\$ -	\$ 500
Landscape Maintenance	\$ 36,880	\$ 36,880	\$ 38,805	\$ (1,925)
Landscape Replacement	\$ 5,000	\$ 5,000	\$ 8,075	\$ (3,075)
Streetlights	\$ 14,700	\$ 14,700	\$ 15,749	\$ (1,049)
Electric	\$ 4,000	\$ 4,000	\$ 2,002	\$ 1,998
Water & Sewer	\$ 6,000	\$ 6,000	\$ 190	\$ 5,810
Irrigation Repairs	\$ 2,500	\$ 2,500	\$ 906	\$ 1,594
Sidewalk & Asphalt Maintenance	\$ 500	\$ 500	\$ -	\$ 500
General Repairs & Maintenance	\$ 5,000	\$ 5,000	\$ 1,093	\$ 3,907
Contingency	\$ 15,000	\$ 15,000	\$ 1,031	\$ 13,969
Total Operations & Maintenance:	\$ 192,585	\$ 192,585	\$ 167,548	\$ 25,036
Total Expenditures	\$ 334,860	\$ 334,860	\$ 254,900	\$ 79,960
Excess Revenues (Expenditures)	\$ -		\$ 59,699	
Fund Balance - Beginning	\$ -		\$ 33,275	
Fund Balance - Ending	\$ -		\$ 92,974	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 322,081	\$ 322,081	\$ 325,459	\$ 3,378
Assessments - Lot Closings	\$ -	\$ -	\$ 6,020	\$ 6,020
Interest	\$ 1,000	\$ 1,000	\$ 19	\$ (981)
Total Revenues	\$ 323,081	\$ 323,081	\$ 331,498	\$ 8,417
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	\$ 117,238	\$ 116,519	\$ 719
Total Expenditures	\$ 341,575	\$ 341,575	\$ 370,856	\$ (29,281)
Excess Revenues (Expenditures)	\$ (18,494)		\$ (39,358)	
Fund Balance - Beginning	\$ 270,523		\$ 415,493	
Fund Balance - Ending	\$ 252,029		\$ 376,135	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2020A2

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 157,456	\$ 157,456	\$ 159,059	\$ 1,603
Interest	\$ -	\$ -	\$ 12	\$ 12
Total Revenues	\$ 157,456	\$ 157,456	\$ 159,072	\$ 1,615
Expenditures:				
Interest Expense - 11/1	\$ 50,741	\$ 50,741	\$ 50,741	\$ -
Principal Expense - 5/1	\$ 55,000	\$ 55,000	\$ 55,000	\$ -
Interest Expense - 5/1	\$ 50,741	\$ 50,741	\$ 50,741	\$ -
Total Expenditures	\$ 156,481	\$ 156,481	\$ 156,481	\$ -
Excess Revenues (Expenditures)	\$ 975		\$ 2,590	
Fund Balance - Beginning	\$ 50,927		\$ 212,599	
Fund Balance - Ending	\$ 51,902		\$ 215,189	

Highland Meadows West

Community Development District

Debt Service Fund

Series 2020A3

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Assessment - Tax Roll	\$ 55,769	\$ 55,769	\$ 56,282	\$ 513
Interest	\$ -	\$ -	\$ 4	\$ 4
Total Revenues	\$ 55,769	\$ 55,769	\$ 56,287	\$ 518
Expenditures:				
Interest Expense - 11/1	\$ 17,497	\$ 17,497	\$ 17,497	\$ -
Principal Expense - 5/1	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest Expense - 5/1	\$ 17,497	\$ 17,497	\$ 17,497	\$ -
Total Expenditures	\$ 54,994	\$ 54,994	\$ 54,994	\$ -
Excess Revenues (Expenditures)	\$ 775		\$ 1,293	
Fund Balance - Beginning	\$ 17,562		\$ 74,788	
Fund Balance - Ending	\$ 18,338		\$ 76,081	

Highland Meadows West

Community Development District

Capital Projects Fund

Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 2	\$ 2
Total Revenues	\$ -	\$ -	\$ 2	\$ 2
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess Revenues (Expenditures)	\$ -		\$ 2	
Fund Balance - Beginning	\$ -		\$ (1)	
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 September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Developer Contributions	\$ -	\$ -	\$ 86,534	\$ 86,534
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 86,535	\$ 86,535
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 19,644	\$ (19,644)
Total Expenditures	\$ -	\$ -	\$ 19,644	\$ (19,644)
Excess Revenues (Expenditures)	\$ -		\$ 66,891	
Fund Balance - Beginning	\$ -		\$ (66,891)	
Fund Balance - Ending	\$ -		\$ 0	

Highland Meadows West

Community Development District

Capital Projects Fund

Series 2020A3

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2021

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/21	Thru 09/30/21	Variance
Revenues:				
Developer Contributions	\$ -	\$ -	\$ 27,243	\$ 27,243
Interest	\$ -	\$ -	\$ 1	\$ 1
Total Revenues	\$ -	\$ -	\$ 27,244	\$ 27,244
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 75,404	\$ (75,404)
Total Expenditures	\$ -	\$ -	\$ 75,404	\$ (75,404)
Excess Revenues (Expenditures)	\$ -		\$ (48,161)	
Fund Balance - Beginning	\$ -		\$ 52,376	
Fund Balance - Ending	\$ -		\$ 4,215	

Highland Meadows West

Community Development District

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments	\$ -	\$ 1,411	\$ 252,112	\$ 12,818	\$ 7,923	\$ 2,911	\$ 5,881	\$ 1,514	\$ 26,530	\$ -	\$ -	\$ -	\$ 311,101
Assessments - Lot Closings	\$ 750	\$ 2,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000
Developer Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ 60	\$ -	\$ 191	\$ 179	\$ 35	\$ 30	\$ 498
Total Revenues	\$ 750	\$ 3,661	\$ 252,112	\$ 12,818	\$ 7,923	\$ 2,913	\$ 5,941	\$ 1,514	\$ 26,721	\$ 179	\$ 35	\$ 30	\$ 314,599

Expenditures:

General & Administrative:

Supervisor Fees	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 600	\$ 600	\$ -	\$ -	\$ 600	\$ -	\$ 2,600
Insurance	\$ 5,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,641
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 223	\$ 31	\$ 254
District Counsel	\$ 512	\$ 308	\$ 482	\$ 705	\$ 1,619	\$ 926	\$ 719	\$ 771	\$ 570	\$ -	\$ 1,393	\$ 175	\$ 8,180
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,500	\$ 2,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 6,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ 900
Dissemination	\$ 1,083	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 833	\$ 10,250
Trustee Fees	\$ 2,168	\$ -	\$ -	\$ -	\$ -	\$ 3,740	\$ -	\$ 1,239	\$ -	\$ -	\$ -	\$ -	\$ 7,147
District Management	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 2,917	\$ 35,000
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage & Delivery	\$ 6	\$ 44	\$ 10	\$ 17	\$ -	\$ 8	\$ 9	\$ 50	\$ 16	\$ 11	\$ 17	\$ 357	\$ 546
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 3	\$ -	\$ 3	\$ 3	\$ 1	\$ 1	\$ 4	\$ 15
Printing & Binding	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ 12	\$ 0	\$ 2	\$ 3	\$ -	\$ -	\$ 5	\$ 36
Legal Advertising	\$ -	\$ -	\$ 992	\$ -	\$ 832	\$ -	\$ -	\$ -	\$ -	\$ 1,150	\$ 359	\$ -	\$ 3,333
Miscellaneous	\$ -	\$ 265	\$ 191	\$ 156	\$ 138	\$ 135	\$ 135	\$ 80	\$ 118	\$ (77)	\$ 8	\$ 225	\$ 1,375
Information Technology	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 75	\$ 900
Dues, Licenses & Fees	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative:	\$ 17,591	\$ 4,442	\$ 5,501	\$ 4,703	\$ 8,664	\$ 10,150	\$ 7,288	\$ 7,020	\$ 6,035	\$ 4,910	\$ 6,425	\$ 4,623	\$ 87,352

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	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	7,500
Interlocal Amenity Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	62,409	\$ -	\$ -	\$ -	62,409
Playground Lease	\$ 2,435	\$ 2,435	\$ 1,363	\$ 3,734	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	29,788
Playground Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Landscape Maintenance	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240	\$ 2,240	\$ 4,217	\$ 4,217	\$ 4,217	\$ 4,217	\$ 4,217	\$ 4,279	38,805
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,075	8,075
Streetlights	\$ 1,238	\$ 286	\$ -	\$ 3,417	\$ 1,230	\$ 1,372	\$ 1,373	\$ 1,373	\$ 1,334	\$ 1,373	\$ 1,374	\$ 1,380	15,749
Electric	\$ 44	\$ -	\$ -	\$ 173	\$ 156	\$ 186	\$ 174	\$ 180	\$ 298	\$ 233	\$ 272	\$ 285	2,002
Water & Sewer	\$ 12	\$ 67	\$ -	\$ 39	\$ -	\$ 39	\$ 34	\$ -	\$ -	\$ -	\$ -	\$ -	190
Irrigation Repairs	\$ -	\$ -	\$ 766	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140	\$ -	\$ -	906
Sidewalk & Asphalt Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
General Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 93	\$ -	\$ -	\$ 155	\$ -	\$ 120	\$ -	\$ 300	\$ 425	1,093
Contingency	\$ -	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,023	1,031
Total O&M Expenses:	\$ 6,594	\$ 5,652	\$ 5,001	\$ 10,321	\$ 6,729	\$ 6,940	\$ 9,056	\$ 8,873	\$ 71,481	\$ 9,066	\$ 9,266	\$ 18,570	\$ 167,548
Total Expenditures	\$ 24,185	\$ 10,095	\$ 10,502	\$ 15,024	\$ 15,392	\$ 17,089	\$ 16,344	\$ 15,893	\$ 77,516	\$ 13,976	\$ 15,691	\$ 23,192	\$ 254,900
Excess Revenues (Expenditures)	\$ (23,435)	\$ (6,433)	\$ 241,611	\$ (2,206)	\$ (7,469)	\$ (14,177)	\$ (10,403)	\$ (14,379)	\$ (50,795)	\$ (13,797)	\$ (15,656)	\$ (23,162)	\$ 59,699

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	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$160,125	
RESERVE FUND BALANCE	\$160,125	
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
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$55,000)
CURRENT BONDS OUTSTANDING		\$2,715,000

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
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$20,000)
CURRENT BONDS OUTSTANDING		\$935,000

Highland Meadows West
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts
Fiscal Year 2021

Gross Assessments	\$	331,500.00	\$	346,800.16	\$	169,488.80	\$	59,972.96	\$	907,761.92
Net Assessments	\$	308,295.00	\$	322,524.15	\$	157,624.58	\$	55,774.85	\$	844,218.59

ON ROLL ASSESSMENTS

							36.52%	38.20%	18.67%	6.61%	100.00%
<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Commissions</i>	<i>Discount/Penalty</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&M Portion</i>	<i>2019 Debt Service</i>	<i>2020 A-2 Debt Service</i>	<i>2020 A-3 Debt Service</i>	<i>Total</i>
11/23/20	ACH	\$3,943.22	(\$78.86)	\$0.00	\$0.00	\$3,864.36	\$1,411.20	\$1,476.33	\$721.52	\$255.31	\$3,864.36
12/01/20	ACH	\$6,161.28	(\$118.30)	(\$246.45)	\$0.00	\$5,796.53	\$2,116.80	\$2,214.50	\$1,082.27	\$382.96	\$5,796.53
12/11/20	ACH	\$18,483.84	(\$354.89)	(\$739.35)	\$0.00	\$17,389.60	\$6,350.40	\$6,643.50	\$3,246.82	\$1,148.88	\$17,389.60
12/17/20	ACH	\$718,816.00	(\$13,801.27)	(\$28,752.50)	\$0.00	\$676,262.23	\$246,960.05	\$258,358.32	\$126,265.35	\$44,678.51	\$676,262.23
12/31/20	1% Fee Adj	(\$9,077.62)	\$0.00	\$0.00	\$0.00	(\$9,077.62)	(\$3,315.00)	(\$3,468.00)	(\$1,694.89)	(\$599.73)	(\$9,077.62)
01/15/21	ACH	\$36,967.68	(\$716.35)	(\$1,150.06)	\$0.00	\$35,101.27	\$12,818.42	\$13,410.04	\$6,553.78	\$2,319.03	\$35,101.27
02/16/21	ACH	\$22,591.36	(\$442.79)	(\$451.88)	\$0.00	\$21,696.69	\$7,923.29	\$8,288.97	\$4,051.00	\$1,433.43	\$21,696.69
03/15/21	ACH	\$8,215.04	(\$162.66)	(\$82.16)	\$0.00	\$7,970.22	\$2,910.60	\$3,044.93	\$1,488.12	\$526.57	\$7,970.22
04/15/21	ACH	\$16,430.08	(\$328.60)	\$0.00	\$0.00	\$16,101.48	\$5,880.00	\$6,151.39	\$3,006.32	\$1,063.77	\$16,101.48
04/30/21	ACH	\$0.00	\$0.00	\$0.00	\$3.06	\$3.06	\$1.12	\$1.17	\$0.57	\$0.20	\$3.06
05/14/21	ACH	\$4,107.52	(\$84.62)	\$123.23	\$0.00	\$4,146.13	\$1,514.10	\$1,583.98	\$774.13	\$273.92	\$4,146.13
06/15/21	ACH	\$65,720.32	\$1,971.54	(\$1,353.84)	\$0.00	\$66,338.02	\$24,225.58	\$25,343.69	\$12,386.01	\$4,382.74	\$66,338.02
06/21/21	ACH	\$6,161.28	\$277.26	(\$128.78)	\$0.00	\$6,309.76	\$2,304.22	\$2,410.57	\$1,178.10	\$416.87	\$6,309.76
TOTAL		\$ 898,520.00	\$ (13,839.54)	\$ (32,781.79)	\$ 3.06	\$ 851,901.73	\$ 311,100.78	\$ 325,459.39	\$ 159,059.10	\$ 56,282.46	\$ 851,901.73

101%	Net Percent Collected
\$ -	Balance Remaining to Collect