

***Highland Meadows West  
Community Development District***

***Agenda***

***October 17, 2023***

# AGENDA

# *Highland Meadows West*

## *Community Development District*

---

219 E. Livingston St., Orlando, Florida 32801

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

October 10, 2023

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

Dear Board Members:

A meeting of the Board of Supervisors of the **Highland Meadows West Community Development District** will be held **Tuesday, October 17, 2023, at 9:30 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/83984984939>

**Call-In Information:** 1-305-224-1968      **Meeting ID:** 839 8498 4939

Following is the advance agenda for the meeting:

### **Board of Supervisors Meeting**

1. Roll Call
2. Public Comment Period
3. Approval of Minutes of the July 20, 2023, Board of Supervisors Meeting
4. Consideration of Work Authorization 2024-1 with Dewberry
5. Appointment of Audit Committee
6. 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
7. Other Business
8. Supervisors Requests and Audience Comments
9. Adjournment

## **Audit Committee Meeting**

1. Roll Call
2. Public Comment Period
3. Audit Services
  - A. Approval of Request for Proposals and Selection Criteria
  - B. Approval of Notice of Request for Proposals for Audit Services
  - C. Public Announcement of Opportunity to Provide Audit Services
4. 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, **July 20, 2023** at 10:00 a.m. at The Holiday Inn – Winter Haven, 200 Cypress Gardens Blvd., Winter Haven, Florida and by Zoom.

Present and constituting a quorum:

Bobbie Henley  
Jessica Kowalski  
Lindsey Roden  
Jessica Petrucci

Vice Chair  
Assistant Secretary  
Assistant Secretary  
Assistant Secretary

Also, present were:

Tricia Adams  
Meredith Hammock  
Maddie Flint  
Marshall Tindall  
Chance Arrington *by Zoom*

District Manager, GMS  
District Counsel, KVV Law  
KVV Law  
Field Services Manager, GMS  
District Engineer

*The following is a summary of the discussions and actions taken at the July 20, 2023 Highland Meadows West Community Development District's Board of Supervisors Meeting.*

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the meeting to order and stated that four Board members were in attendance, constituting a quorum.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

Ms. Adams noted that no members of the public were present nor were any members attending on Zoom to provide comments.

**THIRD ORDER OF BUSINESS**

**Approval of Minutes of the June 15, 2023  
Board of Supervisors Meeting**

Ms. Adams asked for any corrections on the June 15, 2023 Board of Supervisors meeting minutes. This has been reviewed by District Counsel and District Management.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, the Minutes of the June 15, 2023 Board of Supervisors Meetings, were approved.

**FOURTH ORDER OF BUSINESS**

**Public Hearing**

**A. Adoption of the Fiscal Year 2024 Budget**

Ms. Adams asked for a motion to open the public hearing.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, Opening the Public Hearing, was approved.

Ms. Adams stated no members of the public were present nor are any members of the public on Zoom. Would you like for me to close the public comment?

On MOTION by Ms. Henley, seconded by Ms. Kowalski, with all in favor, Closing the Public Hearing, was approved.

**i. Consideration of Resolution 2023-06 Adopting the Fiscal Year 2024 Budget and Appropriating Funds**

Ms. Adams stated this Resolution is included in the agenda packet. She noted in accordance with Florida Statutes, the notice of the public hearing for the budget option has been published in a newspaper of general circulation within Polk County, a copy of the proposed budget has been provided to the local government and the proposed budget is posted on the District website. She stated that the Board approved the proposed budget and set a cap on the O&M assessment for Fiscal Year 2024 and there are no substantive changes to the budget since that time. A few things have been updated from the proposed budget. She noted on page 19 of agenda packet are the updated expense actuals through May 31<sup>st</sup>. She noted in the revenue section all of the property is platted and on tax roll. She noted the total proposed budget revenue is \$460,024. The next section is the expenses to operate the District. There is a proposed increase of management fees to \$40,124

and an estimated increased amount for public officials' liability and liability insurance. The next section are the proposed expenses for your field expenses. She noted there have been no changes to this area since the Board has reviewed it for the proposed budget. We are proposing a transfer out to capital reserve to start that fund going. She noted we previously reviewed there are 442 units and the gross per unit assessment is \$1,057.59. She noted there is a narrative included as well as proposed interest and principal payments for the bond debt based on the amortization schedule.

On MOTION by Ms. Roden, seconded by Ms. Kowalski, with all in favor, Resolution 2023-06 Adopting the Fiscal Year 2024 Budget and Appropriating Funds, was approved.

**ii. Consideration of Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll**

Ms. Adams stated now that the budget has been adopted, it needs to be funded. She noted this is proposing to fund it with the Operations & Maintenance fees collected on the Polk County tax roll. Included is an attachment to the assessment resolution is a copy of the tax roll showing both operations and debt service fees that will be collected.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, Resolution 2023-07 Imposing Special Assessments and Certifying an Assessment Roll, was approved.

**FIFTH ORDER OF BUSINESS**

**Presentation of Fiscal Year 2022 Financial Audit**

Ms. Adams stated this is a clean audit. She noted there are no deficiencies in internal controls. The audit is in compliance with the Auditor General standards for Florida Government. She stated there are no instances that would constitute a financial emergency. There are no findings from the current audit or from previous audits.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, the Fiscal Year 2022 Financial Audit, was approved.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. Attorney**

**i. Presentation of Memo Regarding Ethics Trainings for Special District Supervisors**

Ms. Hammock stated the Florida Legislature passed new laws requiring ethics training for Supervisors. Each calendar year beginning January 1, 2024, you will need to take four hours of classes and we are putting together presentations and workshops.

**B. Engineer**

**i. Review and Acceptance of Annual Engineers Report**

Ms. Adams stated the bond issue for Highland Meadows West requires an Annual Engineer's Report as part of the Trust Indenture and there are a few different elements required to be reported on such as the overall condition of the District assets as well as the budget and the insurance. She noted included in the agenda is the Annual Engineers Report required to be filed with the Bond Trustee by July 1<sup>st</sup> each year.

Mr. Arrington stated after review, the infrastructure seems to be in reasonably good repair. We have reviewed the operations and maintenance budget and think that is sufficient. Also based on the current limits of the insurance coverage, we think that is adequate. In addition to the Field Report, you will notice three items all in the stormwater structures and a lot of them are just overgrowth and sedimentation which are pretty minor. He noted they will continue to look at them with the Field Manager and make sure they get fixed.

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, Accepting the Annual Engineers Report, was approved.
---

**C. Field Manager's Report**

Mr. Tindall stated landscaping overall maintenance has done well. You can see from the photos; the grass is clean. Stormwater structures from the Engineers Report, some of those issues have already been fixed. Those photos were dated from May 24 and staff has been onsite and cleaned up pond F and pond C and that should already be done and we will go through and fix everything else. He noted the sidewalk off Teton St. has been done and staff cleaned up left over dirt. He stated that the garbage is being emptied. New trees were put in. He noted strong storms blew down the fence and staff went out to repair it. The last point is the trees. He stated they have

been working to review and issue notices. We have also been trying to work with the HOA to maintain anything balanced by the City in order to ensure everything is compliant so no further issues arise. Final inspections were done yesterday evening. The city's next inspection date will be Monday and they will be compliant by that time.

**D. District Manager's Report**

**i. Approval of Check Register**

Ms. Adams stated the check register was included in the agenda on page 107. It is the check register from June through July 6, 2023. The total amount is \$23,723.61 and the detailed run summary is immediately following the check register.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, the Check Register for \$23,723.61, was approved.

**ii. Balance Sheet and Income Statement**

Ms. Adams presented the unaudited financials. This is for informational purposes only. No action is required but happy to answer any questions should there be any.

**iii. Review of Fiscal Year 2024 Meeting Schedule**

Ms. Adams stated this is included in the agenda packet on page 127. We are proposing that Highland Meadows West meets the third Tuesday of the month in a block with other meetings. This would be the first meeting of the morning starting at 9:30 a.m. She noted the dates below that from October 2023 through September 2024 fall on the third Tuesday of each month again meeting at the same location.

On MOTION by Ms. Kowalski, seconded by Ms. Henley, with all in favor, the Fiscal Year 2024 Meeting Schedule, was approved.

**SEVENTH ORDER OF BUSINESS**

**Other Business**

There being no comments, the next item followed.

July 20, 2023

Highland Meadows West CDD

**EIGHTH ORDER OF BUSINESS**

**Supervisors Requests and Audience  
Comments**

There being no comments, the next item followed.

**NINTH ORDER OF BUSINESS**

**Adjournment**

On MOTION by Ms. Kowalski, seconded by Ms. Roden, with all in favor, the meeting was adjourned.
---

---

Secretary/Assistant Secretary

---

Chairman/Vice Chairman

## SECTION IV



Dewberry Engineers Inc. | 407.843.5120  
800 N. Magnolia Ave, Suite 1000 | 407.649.8664 fax  
Orlando, FL 32803 | www.dewberry.com

**Sent Via Email: [tadams@gmscfl.com](mailto:tadams@gmscfl.com)**

September 15, 2023

Ms. Tricia Adams  
District Manager  
Highland Meadows West Community Development District  
c/o Governmental Management Services  
219 East Livingston Street  
Orlando, Florida 32801

Subject: **Work Authorization Number 2024-1  
Highland Meadows West Community Development District  
District Engineering Services**

Dear Ms. Adams:

Dewberry Engineers Inc. is pleased to submit this Proposal to Provide Professional Consulting Services for the Highland Meadows West Community Development District (District). We will provide these services pursuant to our current agreement ("District Engineering Agreement") as follows.

## **I. General Engineering Services**

The District will engage the services of Dewberry Engineers Inc. (Engineer) as District Engineer to perform those services as necessary, pursuant to the District Engineering Agreement, including attendance at Board of Supervisors meetings, review and approval of requisitions, or other activities as directed by the District's Board of Supervisors.

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2024 only. We estimate a budget of \$10,000, plus other direct costs.

## **II. Other Direct Costs**

Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

This Work Authorization, together with the referenced District Engineering Agreement, represents the entire understanding between the Highland Meadows West Community Development District and Dewberry Engineers Inc. with regard to the referenced project. If you wish to accept this Work Authorization, please sign where indicated and return one complete copy to Aimee Powell, Senior Office Administrator in our Orlando office at 800 N. Magnolia Avenue, Suite 1000, Orlando, Florida 32803 (or via email at [apowell@dewberry.com](mailto:apowell@dewberry.com)). Upon receipt, we will promptly schedule our services.

Ms. Tricia Adams  
Highland Meadows West CDD  
Work Authorization 2024-1  
September 15, 2023

Thank you for choosing Dewberry Engineers Inc. We look forward to working with you and your staff.

Sincerely,



Reinardo Malavé, P.E.  
Associate Vice President

*RM:ap*  
*Q:\HIGHLAND MEADOWS WEST CDD - 50138450\Adm\Correspondence\AAS Highland Meadows West CDD District*  
*Engineering Services – 09-15-2023*  
*Enclosures*

APPROVED AND ACCEPTED

By: \_\_\_\_\_  
Authorized Representative of  
Highland Meadows West Community Development District

Date: \_\_\_\_\_

## STANDARD HOURLY BILLING RATE SCHEDULE

### Professional/Technical/Construction/Surveying Services

LABOR CLASSIFICATION	HOURLY RATES
<b>Professional</b>	
Engineer I, II, III	\$115.00, \$135.00, \$155.00
Engineer IV, V, VI	\$170.00, \$195.00, \$225.00
Engineer VII, VIII, IX	\$250.00, \$275.00, \$305.00
Environmental Specialist I, II, III	\$105.00, \$125.00, \$150.00
Senior Environmental Scientist IV, V, VI	\$170.00, \$190.00, \$210.00
Planner I, II, III	\$105.00, \$125.00, \$150.00
Senior Planner IV, V, VI	\$170.00, \$190.00, \$210.00
Landscape Designer I, II, III	\$105.00, \$125.00, \$150.00
Senior Landscape Architect IV, V, VI	\$170.00, \$190.00, \$210.00
Principal	\$350.00
<b>Technical</b>	
CADD Technician I, II, III, IV, V	\$80.00, \$100.00, \$120.00, \$140.00, \$175.00
Designer I, II, III	\$110.00, \$135.00, \$160.00
Designer IV, V, VI	\$180.00, \$200.00, \$220.00
<b>Construction</b>	
Construction Professional I, II, III	\$125.00, \$155.00, \$185.00
Construction Professional IV, V, VI	\$215.00, \$240.00, \$285.00
<b>Survey</b>	
Surveyor I, II, III	\$68.00, \$83.00, \$98.00
Surveyor IV, V, VI	\$115.00, \$125.00, \$145.00
Surveyor VII, VIII, IX	\$160.00, \$190.00, \$235.00
Senior Surveyor IX	\$290.00
Fully Equipped 1, 2, 3 Person Field Crew	\$145.00, \$175.00, \$230.00
<b>Administration</b>	
Administrative Professional I, II, III, IV	\$70.00, \$95.00, \$115.00, \$145.00
Other Direct Costs (Printing, Postage, Etc.)	Cost + 15%

## SECTION VI

# SECTION C

# Highland Meadows West CDD

## Field Management Report



10/17/2023

Marshall Tindall

Field Services Manager

GMS

# Complete

## Landscaping

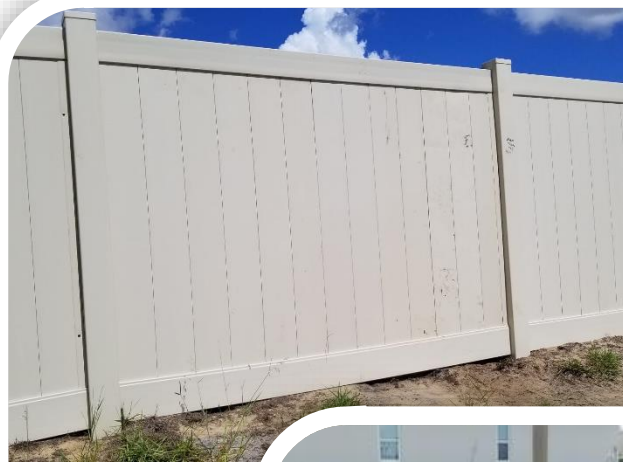
- ✚ Landscaper's work has been satisfactory.
- ✚ Grass and planters have been kept neat, clean and clear of weeds.
- ✚ Winter season schedule started October 1<sup>st</sup> with ponds shifting to biweekly visits.



# Complete

## Site Items

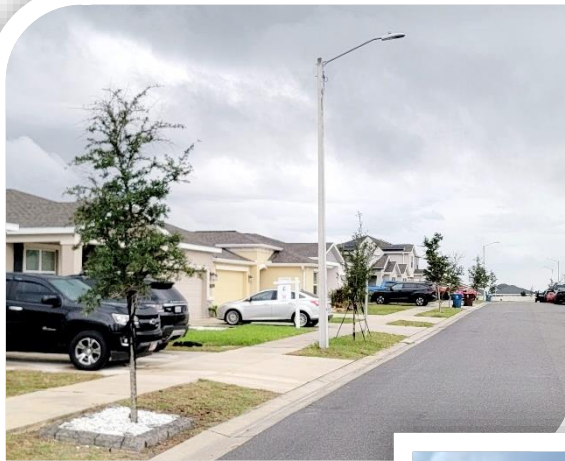
- ✚ Minor fence repairs.
- ✚ Minor debris removal and disposal.
- ✚ Filled hole at Tortugas shade pavilion and added touch up sod.



# In Progress

## Site Items

- ✚ Continue to monitor trees and follow up with HoA.
- ✚ Fence vandalism from school traffic is being monitored & working to coordinate with law enforcement.
- ✚ Violation list was closely monitored until the last possible day before final arrangements were made for tree replacements to meet city compliance date.
- ✚ Replacement of sign bracket at mailboxes is being scheduled.



# Upcoming

## Routine maintenance

- ✚ Touch up cleaning on perimeter walls and fences.



# Conclusion

For any questions or comments regarding the above information, please contact me by phone at 407-346-2453 or by email at [mtindall@gmscfl.com](mailto:mtindall@gmscfl.com). Thank you.

Respectfully,  
Marshall Tindall

# SECTION D

# SECTION 1

# Highland Meadows West Community Development District

## Summary of Check Register

August 3, 2023 to October 3, 2023

Fund	Date	Check No.'s		Amount
General Fund	8/4/23	479-484	\$	5,403.49
	8/9/23	485-486	\$	5,935.94
	8/23/23	487-489	\$	7,987.05
	8/31/23	490-493	\$	2,594.62
	9/14/23	494-497	\$	14,752.63
	9/20/23	498	\$	50,000.00
Total Amount			\$	86,673.73

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
8/04/23	00041	7/20/23	BH072020 202307 310-51300-11000 BOS MEETING 7/20/23	BOBBIE HENLEY	*	200.00	200.00 000479
8/04/23	00052	7/31/23	10299 202307 320-53800-49000 MAIL TRASH COLLECT JULY23	CLEAN STAR SERVICES OF CENTRAL FL	*	100.00	100.00 000480
8/04/23	00051	7/20/23	JP072020 202307 310-51300-11000 BOS MEETING 7/20/2023	JESSICA PETRUCCI	*	200.00	200.00 000481
8/04/23	00043	7/20/23	JK072020 202307 310-51300-11000 BOS MEETING 7/20/23	JESSICA KOWALSKI	*	200.00	200.00 000482
8/04/23	00044	7/20/23	LR072020 202307 310-51300-11000 BOS MEETING 7/20/23	LINDSEY RODEN	*	200.00	200.00 000483
8/04/23	00026	7/01/23	9436 202307 320-53800-46200 LANDSCAPE MAINT JULY 23	PRINCE & SONS INC.	*	4,278.67	4,503.49 000484
		7/19/23	9527 202307 320-53800-47300 REPLACE NOZZLES/ROTOR		*	224.82	
8/09/23	00001	8/01/23	166 202308 310-51300-34000 MANAGEMENT FEES AUG 23		*	3,154.42	
		8/01/23	166 202308 310-51300-35200 WEBSITE ADMIN AUG 23		*	100.00	
		8/01/23	166 202308 310-51300-35100 INFORMATION TECH AUG 23		*	150.00	
		8/01/23	166 202308 310-51300-31300 DISSEMINATION SVC AUG 23		*	500.00	
		8/01/23	166 202308 310-51300-51000 OFFICE SUPPLIES AUG 23		*	.21	
		8/01/23	166 202308 310-51300-42000 POSTAGE AUG 23		*	16.11	
		8/01/23	167 202308 320-53800-12000 FIELD MANAGEMENT AUG 23		*	656.25	
		8/01/23	167 202308 310-51300-42500 PRINT BOS AUG 23		*	23.78	
				GOVERNMENTAL MANAGEMENT SERVICES			4,600.77 000485
8/09/23	00024	8/09/23	08092023 202308 300-20700-10200 ASSESSMENT TSFR SER2019		*	803.52	

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
		8/09/23	08092023 202308 300-20700-10200		*	392.70	
			ASSESSMENT TSFR SER2020A2				
		8/09/23	08092023 202308 300-20700-10200		*	138.95	
			ASSESSMENT TSFR SER2020A3				
				HIGHLAND MEADOWS WEST CDD C/O			1,335.17 000486
8/23/23	00001	6/30/23	168 202306 320-53800-47400		*	3,556.38	
			GENERAL MAINT JUNE 23				
				GOVERNMENTAL MANAGEMENT SERVICES			3,556.38 000487
8/23/23	00036	7/16/23	6893 202305 310-51300-31500		*	152.00	
			GENERAL COUNSEL MAY 23				
				KILINSKI / VAN WYK, PLLC			152.00 000488
8/23/23	00026	8/01/23	9669 202308 320-53800-46200		*	4,278.67	
			LANDSCAPE MAINT AUG 23				
				PRINCE & SONS INC.			4,278.67 000489
8/31/23	00035	7/31/23	00057483 202307 310-51300-48000		*	691.08	
			NOT FY24 BUDGET MTG7/3/23				
				CA FLORIDA HOLDINGS, LLC			691.08 000490
8/31/23	00037	8/18/23	2321536 202307 310-51300-31100		*	99.00	
			ENGINEER SVCS JULY 23				
				DEWBERRY ENGINEERS, INC			99.00 000491
8/31/23	00001	7/31/23	169 202307 320-53800-47400		*	1,691.91	
			GENERAL MAINT JULY 23				
				GOVERNMENTAL MANAGEMENT SERVICES			1,691.91 000492
8/31/23	00026	8/15/23	9784 202308 320-53800-47300		*	112.63	
			REPLACE NOZZLES/SPRAYHEAD				
				PRINCE & SONS INC.			112.63 000493
9/14/23	00052	8/29/23	10541 202308 320-53800-49000		*	100.00	
			MAIL TRASH AUG 23				
				CLEAN STAR SERVICES OF CENTRAL FL			100.00 000494
9/14/23	00001	9/01/23	170 202309 310-51300-34000		*	3,154.42	
			MANAGEMENT FEES SEPT 23				
		9/01/23	170 202309 310-51300-35200		*	100.00	
			WEBSITE ADMIN SEPT 23				
		9/01/23	170 202309 310-51300-35100		*	150.00	
			INFORMATION TECH SEPT 23				
		9/01/23	170 202309 310-51300-31300		*	500.00	
			DISSEMINATION SVC SEPT 23				

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		9/01/23 170	202309 310-51300-51000		*	.15	
		OFFICE SUPPLIES SEPT 23					
		9/01/23 170	202309 310-51300-42000		*	116.81	
		POSTAGE SEPT 23					
		9/01/23 171	202309 320-53800-12000		*	656.25	
		FIELD MANAGEMENT SEPT 23					
		9/01/23 171	202309 320-53800-49000		*	1.33	
		STAPLES SEPT 23					
			GOVERNMENTAL MANAGEMENT SERVICES				4,678.96 000495
9/14/23 00026	9/01/23 9967	202309 320-53800-46200			*	4,278.67	
		LANDSCAPE MAINT SEPT 23					
			PRINCE & SONS INC.				4,278.67 000496
9/14/23 00039	7/24/23 11312	202307 320-53800-49000			*	5,695.00	
		INSTALL/REMOVE LIVE OAKS					
			STEWART & ASSOCIATES PROPERTY SVCS				5,695.00 000497
9/20/23 00053	9/20/23 09202023	202309 300-58100-10000			*	50,000.00	
		FY23 CAPITAL RESERVE TSFR					
			HIGHLAND MEADOWS WEST CAP RES ACCT				50,000.00 000498
				TOTAL FOR BANK A		86,673.73	
				TOTAL FOR REGISTER		86,673.73	

HIMW --HIGH WEST-- CWRIGHT

## SECTION 2

***Highland Meadows West***  
***Community Development District***

***Unaudited Financial Reporting***  
***August 31, 2023***



# Table of Contents

1	Balance Sheet
2-3	General Fund
4	Debt Service Fund Series 2019
5	Debt Service Fund Series 2020 A2
6	Debt Service Fund Series 2020 A3
7	Capital Projects Fund Series 2019
8	Capital Projects Fund Series 2020 A2
9	Capital Projects Fund Series 2020 A3
10-11	Month to Month
12	Long Term Debt Report
13	Assessment Receipt Schedule

# Highland Meadows West

## Community Development District

### Combined Balance Sheet

August 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Totals Governmental Funds
<b>Assets:</b>				
<u>Cash:</u>				
Operating Account	\$ 260,342	\$ -	\$ -	\$ 260,342
<u>Investments:</u>				
<u>Series 2019</u>				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 242,807	\$ -	\$ 242,807
Prepayment	\$ -	\$ 1,073	\$ -	\$ 1,073
<u>Series 2020A2</u>				
Reserve	\$ -	\$ 79,121	\$ -	\$ 79,121
Revenue	\$ -	\$ 66,779	\$ -	\$ 66,779
Prepayment	\$ -	\$ 1	\$ -	\$ 1
<u>Series 2020A3</u>				
Reserve	\$ -	\$ 27,886	\$ -	\$ 27,886
Revenue	\$ -	\$ 26,265	\$ -	\$ 26,265
Prepayment	\$ -	\$ 1	\$ -	\$ 1
Due from General Fund	\$ -	\$ 8	\$ -	\$ 8
Prepaid Expenses	\$ 4,840	\$ -	\$ -	\$ 4,840
<b>Total Assets</b>	<b>\$ 265,182</b>	<b>\$ 604,065</b>	<b>\$ -</b>	<b>\$ 869,247</b>
<b>Liabilities:</b>				
Due to Debt Service	\$ 8	\$ -	\$ -	\$ 8
<b>Total Liabilities</b>	<b>\$ 8</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8</b>
<b>Fund Balance:</b>				
Nonspendable:				
Prepaid Items	\$ 4,840	\$ -	\$ -	\$ 4,840
Restricted for:				
Debt Service - Series 2019	\$ -	\$ 404,010	\$ -	\$ 404,010
Debt Service - Series 2020A2	\$ -	\$ 145,903	\$ -	\$ 145,903
Debt Service - Series 2020A3	\$ -	\$ 54,152	\$ -	\$ 54,152
Unassigned	\$ 260,334	\$ -	\$ -	\$ 260,334
<b>Total Fund Balances</b>	<b>\$ 265,174</b>	<b>\$ 604,065</b>	<b>\$ -</b>	<b>\$ 869,239</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$ 265,182</b>	<b>\$ 604,065</b>	<b>\$ -</b>	<b>\$ 869,247</b>

# Highland Meadows West

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/23	Thru 08/31/23	Variance

#### **Revenues:**

Assessments - Tax Roll	\$ 434,731	\$ 434,731	\$ 436,392	\$ 1,660
Other Revenue	\$ -	\$ -	\$ 418	\$ 418
<b>Total Revenues</b>	<b>\$ 434,731</b>	<b>\$ 434,731</b>	<b>\$ 436,810</b>	<b>\$ 2,079</b>

#### **Expenditures:**

##### **General & Administrative:**

Supervisor Fees	\$ 12,000	\$ 11,000	\$ 4,800	\$ 6,200
Engineering	\$ 15,000	\$ 13,750	\$ 1,827	\$ 11,924
District Counsel	\$ 18,961	\$ 17,381	\$ 14,369	\$ 3,012
Annual Audit	\$ 6,100	\$ 6,100	\$ 6,000	\$ 100
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 6,000	\$ 5,500	\$ 5,500	\$ -
Trustee Fees	\$ 10,438	\$ 10,129	\$ 10,129	\$ -
Management Fees	\$ 37,853	\$ 34,698	\$ 34,699	\$ (0)
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Postage & Delivery	\$ 950	\$ 871	\$ 827	\$ 44
Office Supplies	\$ 1,000	\$ 917	\$ 21	\$ 895
Copies	\$ 500	\$ 458	\$ 105	\$ 353
Insurance	\$ 6,684	\$ 6,684	\$ 6,610	\$ 74
Legal Advertising	\$ 2,500	\$ 2,292	\$ 1,697	\$ 595
Other Current Charges	\$ 972	\$ 891	\$ 493	\$ 398
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
<b>Subtotal General &amp; Administrative</b>	<b>\$ 128,033</b>	<b>\$ 119,045</b>	<b>\$ 95,451</b>	<b>\$ 23,595</b>

# Highland Meadows West

## Community Development District

### General Fund

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/23	Thru 08/31/23	Variance
<b><u>Operations &amp; Maintenance</u></b>				
<b>Field Expenditures</b>				
Property Insurance	\$ 2,206	\$ 2,206	\$ 3,163	\$ (957)
Field Management	\$ 7,875	\$ 7,219	\$ 7,219	\$ -
Interlocal Amenity Agreement	\$ 92,626	\$ 92,626	\$ 92,626	\$ -
Playground Lease	\$ 30,000	\$ 27,500	\$ 27,256	\$ 244
Landscape Maintenance	\$ 53,911	\$ 49,419	\$ 47,065	\$ 2,353
Landscape Replacement	\$ 18,000	\$ 16,500	\$ 13,805	\$ 2,695
Streetlights	\$ 19,800	\$ 18,150	\$ 16,298	\$ 1,852
Electric	\$ 5,280	\$ 4,840	\$ 5,633	\$ (793)
Water & Sewer	\$ 1,000	\$ 917	\$ 2,233	\$ (1,317)
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Irrigation Repairs	\$ 6,000	\$ 5,500	\$ 2,389	\$ 3,111
General Repairs & Maintenance	\$ 10,000	\$ 9,167	\$ 10,242	\$ (1,075)
Contingency	\$ 7,500	\$ 6,875	\$ 9,194	\$ (2,319)
<b>Subtotal Operations &amp; Maintenance</b>	<b>\$ 256,698</b>	<b>\$ 243,209</b>	<b>\$ 237,123</b>	<b>\$ 6,087</b>
<b>Total Expenditures</b>	<b>\$ 384,731</b>	<b>\$ 362,255</b>	<b>\$ 332,573</b>	<b>\$ 29,681</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 50,000</b>	<b>\$ 72,477</b>	<b>\$ 104,237</b>	<b>\$ (27,603)</b>
<b><u>Other Financing Sources/(Uses):</u></b>				
Transfer In/(Out) - Capital Reserves	\$ (50,000)	\$ -	\$ -	\$ -
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ (50,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>		<b>\$ 104,237</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 160,938</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ 265,174</b>	

# Highland Meadows West

## Community Development District

### Debt Service Fund Series 2019

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/23	Thru 08/31/23	Variance
<b>Revenues:</b>				
Assessments	\$ 322,524	\$ 322,524	\$ 323,755	\$ 1,230
Interest Income	\$ -	\$ -	\$ 12,610	\$ 12,610
<b>Total Revenues</b>	<b>\$ 322,524</b>	<b>\$ 322,524</b>	<b>\$ 336,364</b>	<b>\$ 13,840</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 114,819	\$ 114,819	\$ 114,819	\$ -
Principal - 11/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 113,019	\$ 113,019	\$ 113,019	\$ -
<b>Total Expenditures</b>	<b>\$ 317,838</b>	<b>\$ 317,838</b>	<b>\$ 317,838</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 4,687</b>	<b>\$ 4,687</b>	<b>\$ 18,527</b>	<b>\$ 13,840</b>
<b>Fund Balance - Beginning</b>	<b>\$ 222,303</b>		<b>\$ 385,483</b>	
<b>Fund Balance - Ending</b>	<b>\$ 226,990</b>		<b>\$ 404,010</b>	

# Highland Meadows West

## Community Development District

### Debt Service Fund Series 2020 A2

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<b>Revenues:</b>				
Assessments	\$ 157,625	\$ 157,625	\$ 158,226	\$ 601
Interest Income	\$ -	\$ -	\$ 5,423	\$ 5,423
<b>Total Revenues</b>	<b>\$ 157,625</b>	<b>\$ 157,625</b>	<b>\$ 163,649</b>	<b>\$ 6,024</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 49,159	\$ 49,159	\$ 49,159	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 49,159	\$ 49,159	\$ 49,159	\$ -
<b>Total Expenditures</b>	<b>\$ 158,319</b>	<b>\$ 158,319</b>	<b>\$ 158,319</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (694)</b>	<b>\$ (694)</b>	<b>\$ 5,330</b>	<b>\$ 6,024</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 1	\$ 1
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Net Change in Fund Balance</b>	<b>\$ (694)</b>		<b>\$ 5,331</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 60,499</b>		<b>\$ 140,572</b>	
<b>Fund Balance - Ending</b>	<b>\$ 59,805</b>		<b>\$ 145,903</b>	

# Highland Meadows West

## Community Development District

### Debt Service Fund Series 2020 A3

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<b>Revenues:</b>				
Assessments	\$ 55,775	\$ 55,775	\$ 55,988	\$ 213
Interest Income	\$ -	\$ -	\$ 1,965	\$ 1,965
<b>Total Revenues</b>	<b>\$ 55,775</b>	<b>\$ 55,775</b>	<b>\$ 57,953</b>	<b>\$ 2,178</b>
<b>Expenditures:</b>				
Interest - 11/1	\$ 16,922	\$ 16,922	\$ 16,922	\$ -
Principal - 5/1	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest - 5/1	\$ 16,922	\$ 16,922	\$ 16,922	\$ -
<b>Total Expenditures</b>	<b>\$ 53,844</b>	<b>\$ 53,844</b>	<b>\$ 53,844</b>	<b>\$ -</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 1,931</b>	<b>\$ 1,931</b>	<b>\$ 4,109</b>	<b>\$ 2,178</b>
<b>Other Financing Sources/(Uses):</b>				
Transfer In/(Out)	\$ -	\$ -	\$ 1	\$ 1
<b>Total Other Financing Sources/(Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1</b>	<b>\$ 1</b>
<b>Net Change in Fund Balance</b>	<b>\$ 1,931</b>		<b>\$ 4,110</b>	
<b>Fund Balance - Beginning</b>	<b>\$ 21,680</b>		<b>\$ 50,042</b>	
<b>Fund Balance - Ending</b>	<b>\$ 23,611</b>		<b>\$ 54,152</b>	

# Highland Meadows West

## Community Development District

### Capital Projects Fund Series 2019

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/23	Thru 08/31/23	Variance
<b>Revenues</b>				
Developer Contribution	\$ -	\$ -	\$ 11,165	\$ 11,165
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,165</b>	<b>\$ 11,165</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 11,165	\$ (11,165)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,165</b>	<b>\$ (11,165)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,331</b>
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ -</b>	

# Highland Meadows West

## Community Development District

### Capital Projects Fund Series 2020 A2

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<b><u>Revenues</u></b>				
Developer Contribution	\$ -	\$ -	\$ 11,834	\$ 11,834
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,834</b>	<b>\$ 11,834</b>
<b><u>Expenditures:</u></b>				
Capital Outlay	\$ -	\$ -	\$ 11,834	\$ (11,834)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,834</b>	<b>\$ (11,834)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,667</b>
<b><u>Other Financing Sources/(Uses)</u></b>				
Transfer In/(Out)	\$ -	\$ -	\$ (1)	\$ (1)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 1</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ -</b>	

# Highland Meadows West

## Community Development District

### Capital Projects Fund Series 2020 A3

#### Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2023

	Adopted Budget	Prorated Budget Thru 08/31/23	Actual Thru 08/31/23	Variance
<b>Revenues</b>				
Developer Contribution	\$ -	\$ -	\$ 11,450	\$ 11,450
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,450</b>	<b>\$ -</b>
<b>Expenditures:</b>				
Capital Outlay	\$ -	\$ -	\$ 11,450	\$ (11,450)
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,450</b>	<b>\$ (11,450)</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,450</b>
<b>Other Financing Sources/(Uses)</b>				
Transfer In/(Out)	\$ -	\$ -	\$ (1)	\$ (1)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ (1)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1)</b>	
<b>Fund Balance - Beginning</b>	<b>\$ -</b>		<b>\$ 1</b>	
<b>Fund Balance - Ending</b>	<b>\$ -</b>		<b>\$ -</b>	

**Highland Meadows West**  
**Community Development District**  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b>Revenues:</b>													
Assessments - Tax Roll	\$ -	\$ 5,999	\$ 414,254	\$ 6,318	\$ 2,031	\$ 1,026	\$ 3,849	\$ 1,824	\$ 1,083	\$ 6	\$ -	\$ -	\$ 436,392
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ 238	\$ 30	\$ 30	\$ 60	\$ -	\$ 418
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 5,999</b>	<b>\$ 414,254</b>	<b>\$ 6,318</b>	<b>\$ 2,031</b>	<b>\$ 1,056</b>	<b>\$ 3,879</b>	<b>\$ 2,062</b>	<b>\$ 1,113</b>	<b>\$ 36</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ 436,810</b>
<b>Expenditures:</b>													
<b>General &amp; Administrative:</b>													
Supervisor Fees	\$ -	\$ -	\$ 800	\$ -	\$ 800	\$ 800	\$ -	\$ 800	\$ 800	\$ 800	\$ -	\$ -	\$ 4,800
Engineering	\$ 230	\$ -	\$ -	\$ -	\$ 110	\$ 110	\$ -	\$ 1,003	\$ 275	\$ 99	\$ -	\$ -	\$ 1,827
District Counsel	\$ 151	\$ 325	\$ 3,743	\$ 70	\$ 958	\$ 2,075	\$ 76	\$ 6,151	\$ 822	\$ -	\$ -	\$ -	\$ 14,369
Annual Audit	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ 3,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450
Dissemination	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ 5,500
Trustee Fees	\$ 4,840	\$ -	\$ -	\$ -	\$ -	\$ 3,740	\$ -	\$ 3,717	\$ (2,168)	\$ -	\$ -	\$ -	\$ 10,129
Management Fees	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ 3,154	\$ -	\$ 34,699
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ 1,650
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
Postage & Delivery	\$ 2	\$ 4	\$ 3	\$ 165	\$ 8	\$ 307	\$ 71	\$ 24	\$ 90	\$ 136	\$ 16	\$ -	\$ 827
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 15	\$ 1	\$ 1	\$ 2	\$ 1	\$ 0	\$ -	\$ 21
Printing & Binding	\$ -	\$ -	\$ 3	\$ -	\$ 10	\$ 21	\$ 2	\$ -	\$ 45	\$ 0	\$ 24	\$ -	\$ 105
Insurance	\$ 5,988	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 622	\$ -	\$ -	\$ -	\$ 6,610
Legal Advertising	\$ -	\$ 1,006	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691	\$ -	\$ -	\$ 1,697
Other Current Charges	\$ 39	\$ 38	\$ 39	\$ 38	\$ 39	\$ 39	\$ 39	\$ 98	\$ 47	\$ 39	\$ 39	\$ -	\$ 493
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
<b>Total General &amp; Administrative</b>	<b>\$ 20,329</b>	<b>\$ 5,278</b>	<b>\$ 8,492</b>	<b>\$ 6,178</b>	<b>\$ 5,829</b>	<b>\$ 14,461</b>	<b>\$ 4,094</b>	<b>\$ 16,698</b>	<b>\$ 4,439</b>	<b>\$ 5,672</b>	<b>\$ 3,983</b>	<b>\$ -</b>	<b>\$ 95,451</b>

**Highland Meadows West**  
Community Development District  
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<b><u>Operations &amp; Maintenance</u></b>													
<b>Field Expenditures</b>													
Property Insurance	\$ 3,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,163
Field Management	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ 656	\$ -	7,219
Interlocal Amenity Agreement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	92,626
Playground Lease	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ 2,478	\$ -	27,256
Landscape Maintenance	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ -	47,065
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,880	\$ -	\$ 3,925	\$ -	\$ -	\$ -	\$ -	13,805
Streetlights	\$ 1,463	\$ 1,463	\$ 1,463	\$ 1,489	\$ 1,492	\$ 1,491	\$ 1,500	\$ 1,501	\$ 1,433	\$ 1,501	\$ 1,501	\$ -	16,298
Electric	\$ 410	\$ 354	\$ 398	\$ 447	\$ 852	\$ 519	\$ 501	\$ 561	\$ 482	\$ 546	\$ 563	\$ -	5,633
Water & Sewer	\$ 26	\$ 433	\$ 404	\$ 408	\$ 160	\$ 145	\$ -	\$ 160	\$ 135	\$ 227	\$ 135	\$ -	2,233
Irrigation Repairs	\$ -	\$ 216	\$ 131	\$ 511	\$ 180	\$ 638	\$ 100	\$ 87	\$ 188	\$ 225	\$ 113	\$ -	2,389
General Repairs & Maintenance	\$ -	\$ 2,075	\$ -	\$ 278	\$ -	\$ 2,640	\$ -	\$ -	\$ 3,556	\$ 1,692	\$ -	\$ -	10,242
Contingency	\$ 640	\$ -	\$ -	\$ -	\$ 7,355	\$ 800	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	9,194
Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Operations &amp; Maintenance</b>	<b>\$ 13,114</b>	<b>\$ 11,954</b>	<b>\$ 9,808</b>	<b>\$ 10,545</b>	<b>\$ 17,451</b>	<b>\$ 116,152</b>	<b>\$ 9,614</b>	<b>\$ 13,747</b>	<b>\$ 13,308</b>	<b>\$ 11,704</b>	<b>\$ 9,725</b>	<b>\$ -</b>	<b>237,123</b>
<b>Total Expenditures</b>	<b>\$ 33,443</b>	<b>\$ 17,231</b>	<b>\$ 18,300</b>	<b>\$ 16,724</b>	<b>\$ 23,279</b>	<b>\$ 130,613</b>	<b>\$ 13,708</b>	<b>\$ 30,445</b>	<b>\$ 17,747</b>	<b>\$ 17,376</b>	<b>\$ 13,708</b>	<b>\$ -</b>	<b>332,573</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (33,443)</b>	<b>\$ (11,232)</b>	<b>\$ 395,954</b>	<b>\$ (10,405)</b>	<b>\$ (21,248)</b>	<b>\$ (129,557)</b>	<b>\$ (9,829)</b>	<b>\$ (28,382)</b>	<b>\$ (16,634)</b>	<b>\$ (17,340)</b>	<b>\$ (13,648)</b>	<b>\$ -</b>	<b>104,237</b>
<b>Other Financing Sources/Uses:</b>													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>Total Other Financing Sources/Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>\$ (33,443)</b>	<b>\$ (11,232)</b>	<b>\$ 395,954</b>	<b>\$ (10,405)</b>	<b>\$ (21,248)</b>	<b>\$ (129,557)</b>	<b>\$ (9,829)</b>	<b>\$ (28,382)</b>	<b>\$ (16,634)</b>	<b>\$ (17,340)</b>	<b>\$ (13,648)</b>	<b>\$ -</b>	<b>104,237</b>

# 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)
LESS: PRINCIPAL PAYMENT - 11/01/21		(\$85,000)
LESS: PRINCIPAL PAYMENT - 11/01/22		(\$90,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$4,690,000</b>

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	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$78,728	
RESERVE FUND BALANCE	\$79,121	
BONDS OUTSTANDING - 02/18/20		\$2,770,000
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$55,000)
LESS: PRINCIPAL PAYMENT - 05/01/22		(\$55,000)
LESS: PRINCIPAL PAYMENT - 05/01/23		(\$60,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$2,600,000</b>

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	50% MAXIMUM ANNUAL DEBT SERVICE	
RESERVE FUND REQUIREMENT	\$27,886	
RESERVE FUND BALANCE	\$27,886	
BONDS OUTSTANDING - 02/18/20		\$955,000
LESS: PRINCIPAL PAYMENT - 05/01/21		(\$20,000)
LESS: PRINCIPAL PAYMENT - 05/01/22		(\$20,000)
LESS: PRINCIPAL PAYMENT - 05/01/23		(\$20,000)
<b>CURRENT BONDS OUTSTANDING</b>		<b>\$895,000</b>

**Highland Meadows West**  
**COMMUNITY DEVELOPMENT DISTRICT**  
**Special Assessment Receipts**  
**Fiscal Year 2023**

Gross Assessments \$ 467,454.78 \$ 346,800.16 \$ 169,488.80 \$ 59,972.96 \$ 1,043,716.70  
Net Assessments \$ 434,732.95 \$ 322,524.15 \$ 157,624.58 \$ 55,774.85 \$ 970,656.53

**ON ROLL ASSESSMENTS**

44.79% 33.23% 16.24% 5.75% 100.00%

<i>Date</i>	<i>Distribution</i>	<i>Gross Amount</i>	<i>Discount/Penalty</i>	<i>Commission</i>	<i>Interest</i>	<i>Net Receipts</i>	<i>O&amp;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>
11/16/22	ACH	\$2,361.35	(\$94.45)	(\$45.34)	\$0.00	\$2,221.56	\$994.98	\$738.17	\$360.76	\$127.65	\$2,221.56
11/21/22	ACH	\$4,722.70	(\$188.90)	(\$90.68)	\$0.00	\$4,443.12	\$1,989.96	\$1,476.33	\$721.52	\$255.31	\$4,443.12
11/25/22	ACH	\$0.00	\$0.00	\$0.00	\$65.68	\$65.68	\$29.42	\$21.82	\$10.67	\$3.77	\$65.68
11/25/22	ACH	\$7,084.05	(\$283.38)	(\$136.01)	\$0.00	\$6,664.66	\$2,984.94	\$2,214.49	\$1,082.27	\$382.96	\$6,664.66
12/12/22	ACH	\$59,033.75	(\$2,361.25)	(\$1,133.45)	\$0.00	\$55,539.05	\$24,874.56	\$18,454.19	\$9,018.97	\$3,191.33	\$55,539.05
12/21/22	ACH	\$913,842.45	(\$36,552.69)	(\$17,545.80)	\$0.00	\$859,743.96	\$385,057.96	\$285,670.76	\$139,613.53	\$49,401.71	\$859,743.96
12/23/22	ACH	\$21,252.15	(\$755.62)	(\$409.93)	\$0.00	\$20,086.60	\$8,996.29	\$6,674.26	\$3,261.86	\$1,154.20	\$20,086.61
12/31/22	1% Admin	(\$10,437.17)	\$0.00	\$0.00	\$0.00	(\$10,437.17)	(\$4,674.54)	(\$3,468.00)	(\$1,694.89)	(\$599.73)	(\$10,437.16)
01/13/23	ACH	\$14,843.71	(\$448.65)	(\$287.90)	\$0.00	\$14,107.16	\$6,318.24	\$4,687.45	\$2,290.86	\$810.61	\$14,107.16
02/16/23	ACH	\$5,856.10	(\$1,227.84)	(\$92.57)	\$0.00	\$4,535.69	\$2,031.42	\$1,507.09	\$736.55	\$260.63	\$4,535.69
03/17/23	ACH	\$2,361.35	(\$23.62)	(\$46.75)	\$0.00	\$2,290.98	\$1,026.07	\$761.23	\$372.03	\$131.64	\$2,290.97
04/26/23	ACH	\$8,769.79	\$0.00	(\$175.40)	\$0.00	\$8,594.39	\$3,849.21	\$2,855.70	\$1,395.64	\$493.84	\$8,594.39
05/11/23	ACH	\$2,432.19	\$0.00	(\$48.64)	\$0.00	\$2,383.55	\$1,067.53	\$792.00	\$387.06	\$136.96	\$2,383.55
05/24/23	ACH	\$0.00	\$0.00	\$0.00	\$1,688.68	\$1,688.68	\$756.32	\$561.10	\$274.22	\$97.03	\$1,688.67
06/29/23	ACH	\$2,467.60	\$0.00	(\$49.35)	\$0.00	\$2,418.25	\$1,083.08	\$803.52	\$392.70	\$138.95	\$2,418.25
07/31/23	ACH	\$0.00	\$0.00	\$0.00	\$13.59	\$13.59	\$6.09	\$4.52	\$2.20	\$0.78	\$13.59
<b>TOTAL</b>		<b>\$ 1,034,590.02</b>	<b>\$ (41,936.40)</b>	<b>\$ (20,061.82)</b>	<b>\$ 1,767.95</b>	<b>\$ 974,359.75</b>	<b>\$ 436,391.53</b>	<b>\$ 323,754.63</b>	<b>\$ 158,225.95</b>	<b>\$ 55,987.64</b>	<b>\$ 974,359.75</b>

<b>100%</b>	<b>Net Percent Collected</b>
<b>0</b>	<b>Balance Remaining to Collect</b>

## ***Audit Committee Meeting***

## SECTION III

# SECTION A

**HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT  
REQUEST FOR PROPOSALS**

**District Auditing Services for Fiscal Year 2023  
Polk County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than Friday, November 3, 2023 at 5:00 p.m., at the offices of Governmental Management Services – Central Florida, LLC, Attn: Tricia Adams/ Brittany Brookes, District Manager, 219 East Livingston Street, Orlando, Florida 32801. Proposals will be publicly opened at that time.

**SECTION 2. FAMILIARITY WITH THE LAW.** By submitting a proposal, the Proposer is assumed to be familiar with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

**SECTION 3. QUALIFICATIONS OF PROPOSER.** The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

**SECTION 4. SUBMISSION OF ONLY ONE PROPOSAL.** Proposers shall be disqualified, and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit one (1) original hard copy and one (1) electronic copy of the Proposal Documents, and other requested attachments, at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title “**Auditing Services – Highland Meadows West Community Development District**” on the face of it.

**SECTION 6. MODIFICATION AND WITHDRAWAL.** Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. No proposal may be withdrawn after opening for a period of ninety (90) days.

**SECTION 7. PROPOSAL DOCUMENTS.** The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the “Proposal Documents”).

**SECTION 8. PROPOSAL.** In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

**SECTION 9. BASIS OF AWARD/RIGHT TO REJECT.** The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

**SECTION 10. CONTRACT AWARD.** Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

**SECTION 11. LIMITATION OF LIABILITY.** Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in Section 768.28, *Florida Statutes*, or any other statute or law.

**SECTION 12. MISCELLANEOUS.** All proposals shall include the following information in addition to any other requirements of the proposal documents.

- A. List position or title of all personnel to perform work on the District audit. Include résumés for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including résumés with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The cost of the provision of the services under the proposal for Fiscal Years 2023, 2024, 2025, 2026, and 2027. The District intends to enter into five (5) separate one-year agreements
- E. Provide a proposed schedule for performance of the audit.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. 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 (including Saturday, Sunday, and state holidays) 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 the aforesaid Proposal Documents.

**SECTION 14. EVALUATION OF PROPOSALS.** The criteria to be used in the evaluation of proposals are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

**TOTAL (100 Points)**

## SECTION B

## **HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT REQUEST FOR PROPOSALS FOR ANNUAL AUDIT SERVICES**

The Highland Meadows West Community Development District hereby requests proposals for annual financial auditing services. The proposal must provide for the auditing of the District's financial records for the fiscal year ending September 30, 2023, with an option for four (4) additional annual renewals. The District is a local unit of special purpose government created under Chapter 190, *Florida Statutes*, for the purpose of financing, constructing and maintaining public infrastructure. The District is located in Polk County, Florida. The District currently has an operating budget of approximately \$460,024. The final contract will require that, among other things, the audit for the fiscal year ending September 30, 2023, be completed no later than June 1, 2024.

Each auditing entity submitting a proposal must be authorized to do business in Florida; hold all applicable state and federal professional licenses in good standing, including but not limited to a license under Chapter 473, Florida Statutes, and be qualified to conduct audits in accordance with "Government Auditing Standards", as adopted by the Florida Board of Accountancy. Audits shall be conducted in accordance with Florida law and particularly section 218.39, Florida Statutes, and the rules of the Florida Auditor General.

Proposal package, which include evaluation criteria and instructions to proposers, are available from the District Manager at the address and telephone number listed below.

Proposers must provide one (1) original hard copy and one (1) electronic copy of their proposal to Governmental Management Services – Central Florida, LLC Attn: Tricia Adams, District Manager, 219 East Livingston Street, Orlando, Florida 32801, in an envelope marked on the outside **"Auditing Services – Highland Meadows West Community Development District."**

Proposals must be received by **5:00 PM on Friday, November 3, 2023**, at the office address listed above. Proposals received after this time will not be eligible for consideration. Please direct all questions regarding this Notice to the District Manager who can be reached at (407) 841-5524.

District Manager  
Governmental Management Services – Central Florida, LLC