

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

Agenda

June 18, 2024

AGENDA

Highland Meadows West

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

June 11, 2024

**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, June 18, 2024 at 10:00 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: 1-646-931-3860 **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 April 16, 2024, Board of Supervisors Meetings
4. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Presentation of Annual Stormwater Inspection Report
 - ii. Presentation of Annual Engineer's Report- Series 2019 and 2020
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Presentation of Registered Voters- 649
 - iv. Reminder of Form1 Filing Deadline- July 1st
5. Other Business
6. Supervisors Requests
7. 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 Tuesday, **April 16, 2024**, at 9:30 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 Petrucci
Lindsey Roden

Vice Chair
Assistant Secretary
Assistant Secretary

Also, present were:

Tricia Adams
Monica Virgen
Meredith Hammock
Marshall Tindall
Chance Arrington *via Zoom*

District Manager, GMS
District Manager, GMS
District Counsel, Kilinski Van Wyk
Field Services Manager, GMS
District Engineer

The following is a summary of the discussions and actions taken at the April 16, 2024, 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 three 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 February 20, 2024
Board of Supervisors Meeting**

Ms. Adams asked for any corrections on the February 20, 2024 Board of Supervisors meeting minutes. She noted that the minutes have been reviewed by District Counsel and District Management. Hearing no comments or corrections, Ms. Adams asked for a motion of approval.

On MOTION by Ms. Roden, seconded by Ms. Petrucci, with all in favor, the Minutes of the February 20, 2024 Board of Supervisors Meetings, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

A. Consideration of Resolution 2024-06 Adopting Easement Variance Policy and Fees

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

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

Ms. Adams noted that there were no public comments at this time and asked for a motion to close the public hearing.

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

Ms. Adams stated included in the agenda packet was a copy of Resolution 2024-06. She explained that approval of this resolution provides a mechanism for property owners within the District to provide an application to the District in cases where they are interested in constructing an improvement on their private property that would be an encroachment onto a District easement. She noted that the District has easements throughout private property for the purpose of drainage or maintenance or other purposes. This is a mechanism so that if residents are interested in, for example, installing a fence over a drainage easement, this can be considered on a case-by-case scenario. She stated that this was something that was requested by the HOA management company in order to aid in applications for private property improvements. Attached to the resolution is Exhibit A, which is the Easement Variance Policy. This policy outlines the request procedures and

the approval process. She pointed out on page 15 of the agenda packet was the actual application that would include a \$75 application fee. She explained that the purpose of today's hearing was to authorize the collection of the \$75 application fee in cases where residents want to have the District review and determine if an easement variance will be granted. If an easement variance is granted, there is an agreement that is recorded that stays with the property so they can sell the property and that easement variance will stay with the parcel. She was happy to answer any questions.

On MOTION by Ms. Roden, seconded by Ms. Petrucci, with all in favor, Resolution 2024-06 Adopting Easement Variance Policy and Fees, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-07 Approving the Fiscal Year 2025 Proposed Budget and Setting a Public Hearing to Adopt Budget

Ms. Adams cautioned Board members that this was a very unique situation with the amount of the proposed increase for Highland Meadows West. She explained that this was directly attributed to the situation with Haines City where the City is holding the District responsible to meet landscape codes and landscape ordinances related to maintenance of trees located on the right of way property abutting residential property owners' home. She noted that they recently had a meeting with part of the development team, the city manager, the director of public services who oversees code compliance matters, counsel from Kilinski Van Wyk, and two members of their District management team, Jill Burns and herself, Ms. Adams. She explained that ultimately the outcome of that meeting was the city reiterated their position that they are holding the District responsible for maintenance of trees in the right of way. She further explained that the city's position is that if the property owners are failing to maintain the property, that is an issue that they see as the CDD's problem. She noted that they caution the District that for property not in compliance with landscape codes, the fine could be up to \$500 per day. She stated that they were willing to forgo additional compliance issues until the District had the opportunity to budget for the inspections of right of way areas and for the tree replacements in right of ways areas. She pointed out that the City representatives understood that the District had no budget line item, and no funding available for replacing trees in the current fiscal year. She stated they indicated they would at least defer any further enforcement activities until after October 15th.

Ms. Adams reminded Board members that when there is a proposed operations and maintenance fee increase, they are required to send mailed notice to every property owner informing them of the increase. District counsel suggested that they highlight this issue that perhaps there may be some hopes that there is some increased awareness within the community for property owners to step up and maintain the property that they are responsible to maintain, but that is not a solution at this time. Discussion ensued on the budget as well as the significant issue of the trees that need to be replaced. The question was asked if there was any way to deed the right of ways to the homeowners. Ms. Hammock responded that they evaluated the possibility of that and they asked the HOA if they would be interested in accepting a deed for that property and they declined. It was noted that this was a very difficult situation, and they would be addressing this issue at multiple meetings. Ms. Adams provided an option, if the Board wants to direct the District management team to do so, to offer the residents/property owners of the District a budget workshop in advance of the budget adoption, which would be an opportunity for property owners to better understand the issue and to understand why. The Board agreed this option.

Ms. Adams stated the resolution contemplates adopting the budget July 16th. She noted that they have to approve a proposed budget by June 15th. She explained that approval of the proposed budget sets the high watermark for the O&M fee. The Board can reduce the O&M fee between the proposed budget approval and budget adoption, but they can't increase it. She stated they also want to have a level of precision with the proposed budget because they don't want to create undue stress for property owners. She pointed out that they really grappled with this number internally and what they are presenting is a worst-case scenario. After discussion, it was decided to schedule a Zoom budget workshop for June 5, 2024 at 6:00 p.m.

On MOTION by Ms. Roden, seconded by Ms. Henley, with all in favor, Scheduling Zoom Budget Workshop for June 5, 2024 at 6:00 p.m., was approved.

Ms. Adams stated that approval of this resolution will approve their proposed budget and set their public hearing for July 16, 2024 at 10:00 a.m. She noted the importance of knowing that they will have a quorum on July 16, 2024 and that there is not a date conflict for Board members. She added that it also allows for them to transmit the budget to Polk County and to Haines City, if needed, to post the budget on the website and to notice the public hearing all in accordance with

Florida Statutes. Attached to the resolution will be the proposed budget for Fiscal Year 2025. She pointed out that the proposed assessment revenue for their current budget is \$434,733 and the proposed budget for Fiscal Year 2025 is \$588,462, which is an increase of approximately \$128,000. She also pointed out that the administration of the District is the cost to operate the District in accordance with Florida Statutes. They are also planning for an increase in their public official's liability insurance and general liability insurance in accordance with the early estimates for that line item. She asked for any question regarding the proposed administration expenses. Hearing no questions, she pointed out that the item that is driving the increase are the two new line items for right of way tree inspections and right of way tree replacements. She noted that the inspections would happen irrespective of the current conditions of the District, but the tree replacements will only be expended on an as needed basis for those who fail to comply with Haines City codes. There are some other minor changes such as general repairs and maintenance, which has been increased \$2,000, but it's not significantly driving this budget increase. They are still proposing that the District budgets for a capital reserve transfer of \$50,000. She also pointed out that on page 2 showed that there is 442 assessable units, and everything is platted and on roll. It also showed that the proposed fee per parcel the per unit gross assessment is \$1,431.57 and it represents an increase of \$374 per unit. She briefly explained the remainder of the budget.

On MOTION by Ms. Roden, seconded by Ms. Petrucci, with all in favor, Resolution 2024-07 the Fiscal Year 2025 Proposed Budget and Setting a Public Hearing to Adopt Budget, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-08 Adopting Revised FY2024 Meeting Schedule

Ms. Adams stated there was a request to reduce the amount of time for each meeting scheduled on this Tuesday of the month. They had the meeting scheduled an hour apart starting with Highland Meadows West and continuing on for other Districts. She explained that this would change the meeting time from 9:30 a.m. to 10:00 a.m. She added that the remaining dates were May 21st, June 18th, July 16th, August 20th and September 17th.

On MOTION by Ms. Henley, seconded by Ms. Petrucci, with all in favor, Resolution 2024-08 Adopting Revised FY2024 Meeting Schedule, was approved.

SEVENTH ORDER OF BUSINESS

**Consideration of Resolution 2024-09
Designating a Date, Time and Location for
Landowners' Election and Meeting**

Ms. Adams stated they have a Landowners' Election for Highland Meadows West. This Resolution is included on page 42 of the agenda packet. There is one seat, Seat #3, subject to Landowners' election. She added that this property has been fully absorbed and is on roll.

On MOTION by Ms. Henley, seconded by Ms. Petrucci, with all in favor, Resolution 2024-09 Designing a Date, Time and Location for Landowners' Election and Meeting, was approved.

Ms. Adams noted that this sets the Landowners' Election on their regular meeting date, November 19, 2024 at 10:00 a.m. She noted that they were required to provide a sample ballot and announce the date. All will be posted on the District website in accordance with Florida Statutes.

EIGHTH ORDER OF BUSINESS

**Presentation of Series 2020A Assessment
Area 3 Arbitrage Rebate Report**

Ms. Adams stated this was the 2020A bond Assessment Area 3 arbitrage rebate report. She explained that IRS regulates the tax-exempt bonds, and they are required to report arbitrage issues to the IRS at regular intervals. She further explained that the District is not earning more interest than what they are paying for their Series 2020A bonds.

On MOTION by Ms. Petrucci, seconded by Ms. Roden, with all in favor, the Series 2020A Assessment Area 3 Arbitrage Rebate Report, was approved.

NINTH ORDER OF BUSINESS

Staff Reports

A. Attorney

i. Ethics Training Workshop Date/Time:

- April 30th & May 30th at 10:00 a.m. via Zoom

Ms. Hammock noted some updates to the ethics training requirements that are in place this year.

On MOTION by Ms. Roden, seconded by Ms. Petrucci, with all in favor, the Ethics Training Workshop on April 30, 2024 and May 30, 2024 at 10:00 a.m., was approved.

B. Engineer

i. Consideration of Work Authorization 2024-02 for Annual Engineers Report

Ms. Adams noted that this item was included on page 69 of the agenda packet. She noted that their trust indenture requires an annual engineer's inspection. This is a formal authorization authorizing the annual engineer's report for the calendar year 2024. The scope of work as well as the fees are attached to the proposal as Attachment A. Staff recommended approval.

On MOTION by Ms. Henley, seconded by Ms. Petrucci, with all in favor, Work Authorization 2024-02 for Annual Engineer's Report, was approved.

C. Field Manager's Report

Mr. Tindall presented the field manager's report which can be found in the agenda package. He noted the only unusual item was a damaged slide component causing the slide to close while part replacement is sourced.

D. District Manager's Report

i. Approval of Check Register

Ms. Adams presented the check register to the Board from March 1, 2024 to March 31, 2024 totaling \$12,362.88. Immediately following is the detailed run summary. She offered to answer any questions. Hearing none, she asked for a motion of approval.

On MOTION by Ms. Roden, seconded by Ms. Petrucci, with all in favor, the Check Register totaling \$12,362.88, was approved.

ii. Balance Sheet and Income Statement

Ms. Adams presented the unaudited financials. This is for informational purposes only; no action is required.

TENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

**Supervisors Requests and Audience
Comments**

There being no comments, the next item followed.

TWELFTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION IV

SECTION B

SECTION 1



MEMORANDUM

Date: May 21, 2024
To: Rey Malave, District Engineer, Dewberry
From: Nadine Johnson, Staff Environmental Scientist, Dewberry
Subject: Highland Meadows West Community Development District (CDD)
Stormwater Inspection Results (May 2024); SWFWMD Permit No. 43-43929-0

Introduction

This report provides the findings of a stormwater inspection for proper operation and maintenance of the Highland Meadows West CDD stormwater management system conducted on May 1, 2024. The inspection and this report are specific to the system constructed in accordance with Southwest Florida Water Management District (SWFWMD) Permit No. 43-43929-0.

The following report summarizes the findings of the inspection and includes recommendations for action items. The report also contains a **2024 Annual Stormwater Inspection Results Map (Attachment 1)** and a **Highland Meadows West CDD Photo Log (Attachment 2)** depicting aspects of the stormwater management system that were inspected and require attention.

Report Recommendations

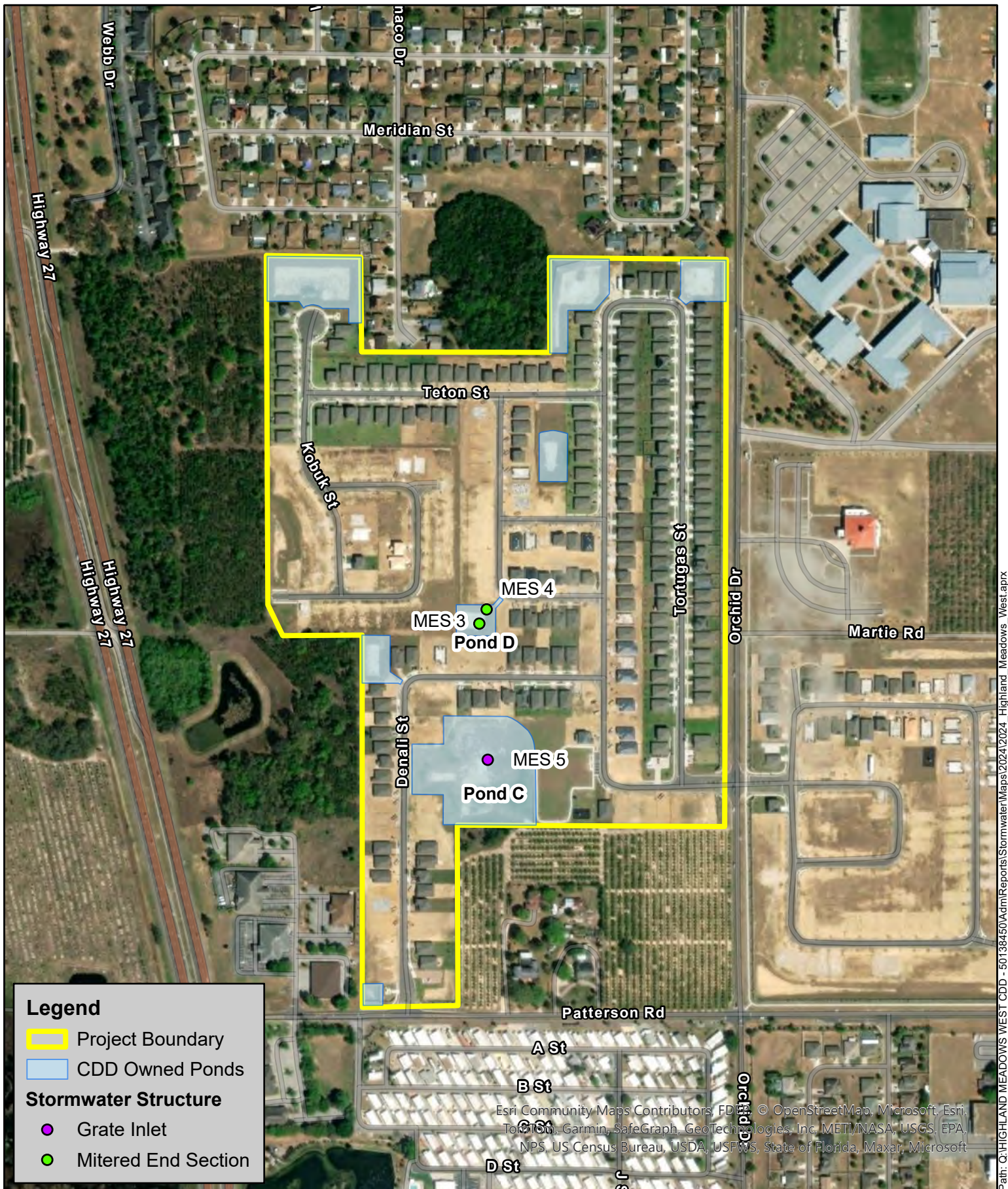
Highland Meadows West: SWFWMD Permit Number 43-43929-0

The recommended corrective measures are listed below and displayed on the **2024 Annual Stormwater Inspection Results Map (Attachment 1)**. These measures should be scheduled and performed as soon as possible to ensure the system is functioning as permitted:

Location	Structure	Condition	Comments
Pond C	MES 5	1 - Emergency	Grate is not flush with concrete; trash blocking resting points
Pond D	MES 3	2 - Poor	Overgrown vegetation
Pond D	MES 4	2 - Poor	Overgrown vegetation

Attachments

Attachment 1. Stormwater Inspection Results Map
Attachment 2. Highland Meadows West CDD Photo Log



2024 Annual Stormwater Inspection Results Map

Highland Meadows West CDD

Polk County, Florida



0 250 500 Feet



Dewberry

Data Source: Dewberry
Image Source: Polk
County 2020

Path: Q:\HIGHLAND MEADOWS WEST CDD - 50138450\AdmiReports\Stormwater\Maps\2024\2024_Highland_Meadows_West.aprx

PHOTO LOG

Highland Meadows West CDD
Photo Log

SWFWMD Permit No. 43-43929-0

05/01/2024

Photo 1

Location: Pond C

Structure: MES 5

Condition: 1 - Emergency

Comments: Grate is not flush with concrete; trash blocking resting points

**Photo 2**

Location: Pond D

Structure: MES 3

Condition: 2 - Poor

Comments: Overgrown vegetation



Photo 3

Location: Pond D

Structure: MES 4

Condition: 2 - Poor

Comments: Overgrown
vegetation



SECTION 2



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

June 5, 2024

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

Subject: **District Engineers Report - 2024
Highland Meadows West Community Development District
Bond Series 2019 and 2020
Section 9.21 of the Master Trust Indenture**

Dear Ms. Adams:

In accordance with Section 9.21 of the Master Trust Indenture for the Highland Meadows West Community Development District (CDD), we have completed our annual review of the portions of the project within this CDD as constructed to date. We find, based on said inspection and our knowledge of the community, that those portions of the infrastructure are being maintained in reasonably good repair.

We have reviewed the Operation and Maintenance budget for the Fiscal Year 2025 and believe that it is sufficient for the proper operation and maintenance of the Highland Meadows West CDD.

In addition, and in accordance with this Section 9.21 of the Master Trust Indenture, we have reviewed the current limits of insurance coverage and we believe that this is adequate for the community.

Should you have any questions or require additional information, please contact me at (321) 354-9656.

Sincerely,

A handwritten signature in blue ink, appearing to read "RM", with a long horizontal flourish extending to the right.

Reinardo Malavé, P.E.
District Engineer
Highland Meadows West Community Development District

RM:ap
Q:\HIGHLAND MEADOWS WEST CDD - 50138450\Adm\Reports\Annual Engineer's Report\District Engineer's Report 2024
Bond Series 2019 and 2020_06-05-2024

SECTION C

Highland Meadows West CDD

Field Management Report



June 18, 2024
Marshall Tindall
Field Services Manager
GMS

Complete

Landscaping

- ✚ Landscaper has kept the CDD tracts well maintained.
- ✚ Dry weather pattern has grasses stressed, but Bahia is drought tolerant and will bounce back in rainy season.



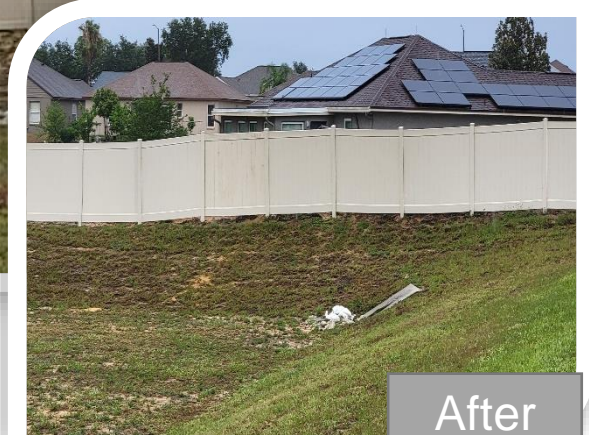
Complete

Site Items

✚ Repairs to sections of perimeter fence that were knocked down and or damaged by vandalism and weather events.



Before



After

Before



After

In Progress

Engineering Report Items

- ✚ Noted areas where sediment has accumulated.
- ✚ Cleanout has been scheduled and dislodged drain grates will be reinstalled after ensuring debris, if any, is cleared from inside the structure.
- ✚ Double checking other unlisted structures and addressing any minor maintenance as needed.



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. Thank you.

Respectfully,
Marshall Tindall

SECTION D

SECTION 1

Highland Meadows West Community Development District

Summary of Check Register

April 1, 2024 to May 31, 2024

Fund	Date	Check No.'s	Amount
General Fund	4/3/24	566	\$ 115.00
	4/10/24	567-568	\$ 6,511.13
	4/17/24	569-570	\$ 5,554.91
	4/22/24	571-575	\$ 23,877.04
	5/1/24	576-577	\$ 400.00
	5/8/24	578-579	\$ 785.68
	5/15/24	580	\$ 4,830.42
	5/22/24	581-584	\$ 7,213.91
	5/29/24	585-586	\$ 1,339.95
	5/31/24	587-588	\$ 2,525.00
Total Amount			\$ 53,153.04

*** CHECK DATES 04/01/2024 - 05/31/2024 ***
 HIGHLAND MEADOWS WEST-GF
 BANK A HIGHLAND MEADOW WEST

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	.....CHECK..... AMOUNT #
4/22/24	00051	4/16/24 JP041620	202404 310-51300-11000	SUPERVISOR FEE-04.16.24	*	200.00	
				JESSICA PETRUCCI			200.00 000573
4/22/24	00044	4/16/24 LR041620	202404 310-51300-11000	SUPERVISOR FEE-04.16.24	*	200.00	
				LINDSEY RODEN			200.00 000574
4/22/24	00026	4/01/24 12200	202404 320-53800-46200	LANDSCAPE MAINT-APR24	*	4,278.67	
				PRINCE & SONS INC.			4,278.67 000575
5/01/24	00047	4/30/24 DA043020	202404 310-51300-11000	SUPERVISOR FEES-04/30/24	*	200.00	
				DANIEL ARNETTE			200.00 000576
5/01/24	00043	4/30/24 JK043020	202404 310-51300-11000	SUPERVISOR FEES-04/30/24	*	200.00	
				JESSICA KOWALSKI			200.00 000577
5/08/24	00052	4/30/24 12208	202404 320-53800-48200	CLEANING SVCS-APR24	*	100.00	
				CLEAN STAR SERVICES OF CENTRAL FL			100.00 000578
5/08/24	00001	3/29/24 195	202403 320-53800-47400	CLOSED PG/INSTALL SIGN	*	685.68	
				GOVERNMENTAL MANAGEMENT SERVICES			685.68 000579
5/15/24	00001	5/01/24 221	202405 310-51300-34000	MANAGEMENT FEES-MAY24	*	3,343.67	
		5/01/24 221	202405 310-51300-35200	WEBSITE ADMIN-MAY24	*	100.00	
		5/01/24 221	202405 310-51300-35100	INFORMATION TECH-MAY24	*	150.00	
		5/01/24 221	202405 310-51300-31300	DISSEMINATION SVCS-MAY24	*	500.00	
		5/01/24 221	202405 310-51300-51000	OFFICE SUPPLIES-MAY24	*	.42	
		5/01/24 221	202405 310-51300-42000	POSTAGE-MAY24	*	20.41	
		5/01/24 221	202405 310-51300-42500	COPIES-MAY24	*	20.25	
		5/01/24 222	202405 320-53800-12000	FIELD MANAGEMENT-MAY24	*	695.67	
				GOVERNMENTAL MANAGEMENT SERVICES			4,830.42 000580

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK.... AMOUNT #
5/22/24	00055	5/17/24 9076446	202405 310-51300-42000	MAILING SERVICES-05/17/24	*	799.31	
				TRIPLE HERITAGE LLC DBA ACTION MAIL			799.31 000581
5/22/24	00054	4/30/24 00063986	202404 310-51300-48000	QUALIFY PERIOD-04.10.24	*	225.13	
		4/30/24 00063986	202404 310-51300-48000	NOT OF MEET DATES-4.24.24	*	308.56	
				GANNETT FLORIDA LOCALIQ			533.69 000582
5/22/24	00036	5/15/24 9421	202404 310-51300-31500	ATTORNEY SVCS-APR24	*	1,602.24	
				KILINSKI VAN WYK, PLLC			1,602.24 000583
5/22/24	00026	5/01/24 12510	202405 320-53800-46200	LANDSCAPE MAINT-MAY24	*	4,278.67	
				PRINCE & SONS INC.			4,278.67 000584
5/29/24	00024	5/29/24 05292024	202405 300-20700-10200	ASSESSMENT TRANSFER-S19	*	768.92	
		5/29/24 05292024	202405 300-20700-10200	ASSESSMENT TRANSFER-S20A2	*	375.79	
		5/29/24 05292024	202405 300-20700-10200	ASSESSMENT TRANSFER-S20A3	*	132.97	
				HIGHLAND MEADOWS WEST CDD C/O			1,277.68 000585
5/29/24	00056	5/24/24 05242024	202405 310-51300-48000	THE LEDGER-ETHIC 2 NOTICE	*	62.27	
				LUCERNE PARK CDD			62.27 000586
5/31/24	00052	5/27/24 12418	202405 320-53800-48200	CLEANING SVCS-MAY24	*	100.00	
				CLEAN STAR SERVICES OF CENTRAL FL			100.00 000587
5/31/24	00001	2/29/24 194	202402 320-53800-47400	FENCE/POSTS/CONCRETE/WALL	*	1,202.25	
		4/30/24 196	202404 320-53800-47400	SLIDE/FILTER CLOTH/WALL	*	1,222.75	
				GOVERNMENTAL MANAGEMENT SERVICES			2,425.00 000588
TOTAL FOR BANK A						53,153.04	
TOTAL FOR REGISTER						53,153.04	

HIMW --HIGH WEST-- CWRIGHT

SECTION 2

Highland Meadows West
Community Development District

Unaudited Financial Reporting
April 30, 2024



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11	<u>Assessment Receipt Schedule</u>

Highland Meadows West
Community Development District
Combined Balance Sheet
April 30, 2024

	<i>General Fund</i>	<i>Debt Service Fund</i>	<i>Capital Reserve Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
<u>Cash:</u>				
Operating Account	\$ 387,593	\$ -	\$ -	\$ 387,593
Money Market Funds	\$ -	\$ -	\$ 51,435	\$ 51,435
<u>Investments:</u>				
<u>Series 2019</u>				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 372,891	\$ -	\$ 372,891
Prepayment	\$ -	\$ 1,109	\$ -	\$ 1,109
<u>Series 2020A2</u>				
Reserve	\$ -	\$ 78,728	\$ -	\$ 78,728
Revenue	\$ -	\$ 181,015	\$ -	\$ 181,015
Prepayment	\$ -	\$ 1	\$ -	\$ 1
<u>Series 2020A3</u>				
Reserve	\$ -	\$ 27,886	\$ -	\$ 27,886
Revenue	\$ -	\$ 67,097	\$ -	\$ 67,097
Prepayment	\$ -	\$ 1	\$ -	\$ 1
Due from General Fund	\$ -	\$ 1,278	\$ -	\$ 1,278
Prepaid Expenses	\$ 2,671	\$ -	\$ -	\$ 2,671
Total Assets	\$ 390,264	\$ 890,132	\$ 51,435	\$ 1,331,831
Liabilities:				
Accounts Payable	\$ 6,167	\$ -	\$ -	\$ 6,167
Due to Debt Service	\$ 1,278	\$ -	\$ -	\$ 1,278
Total Liabilities	\$ 7,444	\$ -	\$ -	\$ 7,444
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 2,671	\$ -	\$ -	\$ 2,671
Restricted for:				
Debt Service - Series 2019	\$ -	\$ 534,895	\$ -	\$ 534,895
Debt Service - Series 2020A2	\$ -	\$ 260,120	\$ -	\$ 260,120
Debt Service - Series 2020A3	\$ -	\$ 95,117	\$ -	\$ 95,117
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 51,435	\$ 51,435
Unassigned	\$ 380,149	\$ -	\$ -	\$ 380,149
Total Fund Balances	\$ 382,820	\$ 890,132	\$ 51,435	\$ 1,324,387
Total Liabilities & Fund Balance	\$ 390,264	\$ 890,132	\$ 51,435	\$ 1,331,831

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance

Revenues:

Assessments - Tax Roll	\$ 434,733	\$ 434,733	\$ 433,645	\$ (1,088)
Other Revenue	\$ -	\$ -	\$ 120	\$ 120
Total Revenues	\$ 434,733	\$ 434,733	\$ 433,765	\$ (968)

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 7,000	\$ 4,800	\$ 2,200
Engineering	\$ 15,000	\$ 8,750	\$ 593	\$ 8,158
District Counsel	\$ 18,961	\$ 11,061	\$ 8,109	\$ 2,951
Annual Audit	\$ 6,100	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 6,000	\$ 3,500	\$ 3,500	\$ -
Trustee Fees	\$ 12,297	\$ 8,580	\$ 8,580	\$ -
Management Fees	\$ 40,124	\$ 23,405	\$ 23,406	\$ -
Information Technology	\$ 1,800	\$ 1,050	\$ 1,050	\$ -
Website Maintenance	\$ 1,200	\$ 700	\$ 700	\$ -
Postage & Delivery	\$ 970	\$ 566	\$ 88	\$ 478
Office Supplies	\$ 1,000	\$ 583	\$ 2	\$ 581
Copies	\$ 500	\$ 292	\$ 14	\$ 278
Insurance	\$ 6,886	\$ 6,886	\$ 6,197	\$ 689
Legal Advertising	\$ 2,500	\$ 1,458	\$ 2,948	\$ (1,490)
Other Current Charges	\$ 972	\$ 567	\$ 286	\$ 281
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 132,385	\$ 80,023	\$ 65,897	\$ 14,126

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance
<u>Operations & Maintenance</u>				
Field Expenditures				
Property Insurance	\$ 4,745	\$ 4,745	\$ 5,124	\$ (380)
Field Management	\$ 8,348	\$ 4,869	\$ 4,870	\$ -
Interlocal Amenity Agreement	\$ 101,033	\$ 101,033	\$ 101,034	\$ (1)
Playground Lease	\$ 30,000	\$ 17,500	\$ 9,538	\$ 7,962
Landscape Maintenance	\$ 56,250	\$ 32,813	\$ 29,951	\$ 2,862
Landscape Replacement	\$ 18,000	\$ 10,500	\$ -	\$ 10,500
Streetlights	\$ 19,800	\$ 11,550	\$ 8,126	\$ 3,424
Electric	\$ 6,864	\$ 4,004	\$ 4,157	\$ (153)
Water & Sewer	\$ 5,400	\$ 3,150	\$ 928	\$ 2,222
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 1,458	\$ -	\$ 1,458
Irrigation Repairs	\$ 6,000	\$ 3,500	\$ 878	\$ 2,622
General Repairs & Maintenance	\$ 10,000	\$ 5,833	\$ 9,542	\$ (3,709)
Janitorial	\$ 1,200	\$ 700	\$ 700	\$ -
Contingency	\$ 7,500	\$ 4,375	\$ -	\$ 4,375
Subtotal Operations & Maintenance	\$ 277,639	\$ 206,030	\$ 174,848	\$ 31,182
Total Expenditures	\$ 410,024	\$ 286,053	\$ 240,746	\$ 45,308
Excess (Deficiency) of Revenues over Expenditures	\$ 24,709	\$ 148,680	\$ 193,020	\$ (46,275)
<u>Other Financing Sources/(Uses):</u>				
Transfer In/(Out) - Capital Reserves	\$ (50,000)	\$ -	\$ -	\$ -
Total Other Financing Sources/(Uses)	\$ (50,000)	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ (25,291)		\$ 193,020	
Fund Balance - Beginning	\$ 25,291		\$ 189,801	
Fund Balance - Ending	\$ -		\$ 382,820	

Highland Meadows West

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance
Revenues:				
Assessments	\$ 322,524	\$ 322,524	\$ 321,717	\$ (807)
Interest Income	\$ -	\$ -	\$ 9,692	\$ 9,692
Total Revenues	\$ 322,524	\$ 322,524	\$ 331,410	\$ 8,886
Expenditures:				
Interest - 11/1	\$ 113,019	\$ 113,019	\$ 113,019	\$ -
Principal - 11/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 111,219	\$ -	\$ -	\$ -
Total Expenditures	\$ 314,238	\$ 203,019	\$ 203,019	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 8,287		\$ 128,391	\$ 8,886
Fund Balance - Beginning	\$ 240,954		\$ 406,504	
Fund Balance - Ending	\$ 249,241		\$ 534,895	

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 April 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance
Revenues:				
Assessments	\$ 157,625	\$ 157,625	\$ 157,230	\$ (394)
Interest Income	\$ -	\$ -	\$ 4,282	\$ 4,282
Total Revenues	\$ 157,625	\$ 157,625	\$ 161,512	\$ 3,887
Expenditures:				
Interest - 11/1	\$ 48,297	\$ 48,297	\$ 48,297	\$ -
Principal - 5/1	\$ 60,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 48,297	\$ -	\$ -	\$ -
Total Expenditures	\$ 156,594	\$ 48,297	\$ 48,297	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,031	\$ -	\$ 113,215	\$ 3,887
Fund Balance - Beginning	\$ 66,304		\$ 146,905	
Fund Balance - Ending	\$ 67,335		\$ 260,120	

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 April 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 04/30/24	Thru 04/30/24	Variance
Revenues:				
Assessments	\$ 55,775	\$ 55,775	\$ 55,635	\$ (140)
Interest Income	\$ -	\$ -	\$ 1,599	\$ 1,599
Total Revenues	\$ 55,775	\$ 55,775	\$ 57,234	\$ 1,459
Expenditures:				
Interest - 11/1	\$ 16,634	\$ 16,634	\$ 16,634	\$ -
Principal - 5/1	\$ 20,000	\$ -	\$ -	\$ -
Interest - 5/1	\$ 16,634	\$ -	\$ -	\$ -
Total Expenditures	\$ 53,269	\$ 16,634	\$ 16,634	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,506		\$ 40,599	\$ 1,459
Fund Balance - Beginning	\$ 25,937		\$ 54,518	
Fund Balance - Ending	\$ 28,444		\$ 95,117	

Highland Meadows West

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending April 30, 2024

	Adopted Budget	Prorated Budget Thru 04/30/24	Actual Thru 04/30/24	Variance
<u>Revenues</u>				
Interest Income	\$ -	\$ -	\$ 1,435	\$ 1,435
Total Revenues	\$ -	\$ -	\$ 1,435	\$ 1,435
<u>Expenditures:</u>				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures		\$ -	\$ 1,435	\$ 1,435
<u>Other Financing Sources/(Uses)</u>				
Transfer In/(Out)	\$ 50,000	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 50,000	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 50,000		\$ 1,435	
Fund Balance - Beginning	\$ 50,000		\$ 50,000	
Fund Balance - Ending	\$ 100,000		\$ 51,435	

Highland Meadows West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Assessments - Tax Roll	\$ -	\$ 10,945	\$ 406,253	\$ 4,124	\$ 6,094	\$ 1,036	\$ 5,193	\$ -	\$ -	\$ -	\$ -	\$ -	433,645
Other Revenue	\$ 30	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	120
Total Revenues	\$ 30	\$ 10,945	\$ 406,253	\$ 4,124	\$ 6,124	\$ 1,036	\$ 5,253	\$ -	\$ -	\$ -	\$ -	\$ -	433,765
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ 1,000	\$ 800	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	4,800
Engineering	\$ -	\$ -	\$ -	\$ 58	\$ 115	\$ -	\$ 420	\$ -	\$ -	\$ -	\$ -	\$ -	593
District Counsel	\$ 1,407	\$ 1,227	\$ 334	\$ 1,860	\$ 1,679	\$ -	\$ 1,602	\$ -	\$ -	\$ -	\$ -	\$ -	8,109
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Arbitrage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	450
Dissemination	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	3,500
Trustee Fees	\$ 4,840	\$ -	\$ -	\$ -	\$ -	\$ 3,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8,580
Management Fees	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ -	\$ -	\$ -	\$ -	\$ -	23,406
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	1,050
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	700
Postage & Delivery	\$ 4	\$ 42	\$ 5	\$ 9	\$ 10	\$ 10	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	88
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	2
Printing & Binding	\$ -	\$ 1	\$ 2	\$ -	\$ 9	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,197
Legal Advertising	\$ 690	\$ 345	\$ 623	\$ -	\$ -	\$ 757	\$ 534	\$ -	\$ -	\$ -	\$ -	\$ -	2,948
Other Current Charges	\$ 39	\$ 39	\$ 39	\$ 39	\$ 41	\$ 41	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	286
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total General & Administrative	\$ 23,446	\$ 6,547	\$ 5,097	\$ 7,059	\$ 6,948	\$ 9,093	\$ 7,707	\$ -	\$ -	\$ -	\$ -	\$ -	65,897

Highland Meadows West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<u>Operations & Maintenance</u>													
Field Expenditures													
Property Insurance	\$ 5,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,124
Field Management	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ -	\$ -	\$ -	\$ -	\$ -	4,870
Interlocal Amenity Agreement	\$ -	\$ -	\$ -	\$ 101,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	101,034
Playground Lease	\$ 1,363	\$ 1,363	\$ 1,363	\$ 1,363	\$ 1,363	\$ 1,363	\$ 1,363	\$ -	\$ -	\$ -	\$ -	\$ -	9,538
Landscape Maintenance	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ 4,279	\$ -	\$ -	\$ -	\$ -	\$ -	29,951
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Streetlights	\$ 1,501	\$ 155	\$ 540	\$ 155	\$ 2,810	\$ 1,482	\$ 1,482	\$ -	\$ -	\$ -	\$ -	\$ -	8,126
Electric	\$ 659	\$ 626	\$ 947	\$ 489	\$ 596	\$ 412	\$ 428	\$ -	\$ -	\$ -	\$ -	\$ -	4,157
Water & Sewer	\$ 173	\$ 141	\$ 288	\$ 144	\$ -	\$ 89	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	928
Irrigation Repairs	\$ 512	\$ -	\$ 265	\$ 51	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	878
Janitorial	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	700
General Repairs & Maintenance	\$ 857	\$ 4,026	\$ 545	\$ 1,003	\$ 1,202	\$ 686	\$ 1,223	\$ -	\$ -	\$ -	\$ -	\$ -	9,542
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Operations & Maintenance	\$ 15,263	\$ 11,386	\$ 9,021	\$ 109,313	\$ 11,096	\$ 9,105	\$ 9,665	\$ -	\$ -	\$ -	\$ -	\$ -	174,848
Total Expenditures	\$ 38,709	\$ 17,933	\$ 14,118	\$ 116,372	\$ 18,044	\$ 18,198	\$ 17,372	\$ -	\$ -	\$ -	\$ -	\$ -	240,746
Excess (Deficiency) of Revenues over Expenditures	\$ (38,679)	\$ (6,988)	\$ 392,135	\$ (112,248)	\$ (11,920)	\$ (17,162)	\$ (12,120)	\$ -	\$ -	\$ -	\$ -	\$ -	193,020
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Change in Fund Balance	\$ (38,679)	\$ (6,988)	\$ 392,135	\$ (112,248)	\$ (11,920)	\$ (17,162)	\$ (12,120)	\$ -	\$ -	\$ -	\$ -	\$ -	193,020

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)
LESS: PRINCIPAL PAYMENT - 11/01/23	(\$90,000)
CURRENT BONDS OUTSTANDING	\$4,600,000

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

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	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)
CURRENT BONDS OUTSTANDING	\$895,000

Highland Meadows West

COMMUNITY DEVELOPMENT DISTRICT

Special Assessment Receipts

Fiscal Year 2024

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%
Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	O&M Portion	2019 Debt Service	2020 A-2 Debt Service	2020 A-3 Debt Service	Total
11/17/23	ACH	\$7,084.05	(\$283.36)	(\$136.01)	\$0.00	\$6,664.68	\$2,984.94	\$2,214.50	\$1,082.28	\$382.96	\$6,664.68
11/24/23	ACH	\$18,890.80	(\$755.61)	(\$362.70)	\$0.00	\$17,772.49	\$7,959.86	\$5,905.34	\$2,886.07	\$1,021.22	\$17,772.49
12/08/23	ACH	\$18,890.80	(\$755.60)	(\$362.70)	\$0.00	\$17,772.50	\$7,959.86	\$5,905.34	\$2,886.07	\$1,021.23	\$17,772.50
12/21/23	ACH	\$951,624.05	(\$38,063.70)	(\$18,271.21)	\$0.00	\$895,289.14	\$400,977.76	\$297,481.51	\$145,385.70	\$51,444.17	\$895,289.14
12/29/23	ACH	\$4,722.70	(\$188.91)	(\$90.68)	\$0.00	\$4,443.11	\$1,989.95	\$1,476.33	\$721.52	\$255.31	\$4,443.11
12/31/23	1% Admin Fee	(\$10,437.17)	\$0.00	\$0.00	\$0.00	(\$10,437.17)	(\$4,674.55)	(\$3,468.00)	(\$1,694.89)	(\$599.73)	(\$10,437.17)
01/10/24	ACH	\$7,084.05	(\$236.13)	(\$136.96)	\$0.00	\$6,710.96	\$3,005.67	\$2,229.88	\$1,089.79	\$385.62	\$6,710.96
01/16/24	ACH	\$0.00	\$0.00	\$0.00	\$2,497.80	\$2,497.80	\$1,118.71	\$829.95	\$405.61	\$143.53	\$2,497.80
02/09/24	ACH	\$14,168.10	(\$283.36)	(\$277.69)	\$0.00	\$13,607.05	\$6,094.26	\$4,521.27	\$2,209.65	\$781.87	\$13,607.05
03/13/24	ACH	\$4,722.70	(\$2,361.36)	(\$47.23)	\$0.00	\$2,314.11	\$1,036.43	\$768.92	\$375.79	\$132.97	\$2,314.11
04/10/24	ACH	\$14,168.10	(\$2,337.74)	(\$236.61)	\$0.00	\$11,593.75	\$5,192.55	\$3,852.30	\$1,882.71	\$666.19	\$11,593.75
TOTAL		\$ 1,030,918.18	\$ (45,265.77)	\$ (19,921.79)	\$ 2,497.80	\$ 968,228.42	\$ 433,645.44	\$ 321,717.34	\$ 157,230.30	\$ 55,635.34	\$ 968,228.42

100%	Net Percent Collected
\$ 2,428.11	Balance Remaining to Collect

SECTION 3



April 19, 2024

Brittany Brookes – Recording Secretary
Highland Meadows West CDD Office
219 E. Livingston Street
Orlando, Florida 32801-1508

**RE: Highland Meadows West Community Development District Registered
Voters**

Dear Ms. Brookes,

In response to your request, there are currently **649** registered voters within the Highland Meadows West Community Development District. This number of registered voters in said District is as of **April 15, 2024**.

Please do not hesitate to contact us if we can be of further assistance.

Sincerely,

A handwritten signature in blue ink that reads "Lori Edwards". The signature is written in a cursive, flowing style.

Lori Edwards
Supervisor of Elections
Polk County, Florida

SECTION 4

2023 Form 1 Instructions

Statement of Financial Interests

Notice

The annual Statement of Financial Interest is due July 1, 2024. If the annual form is not submitted via the electronic filing system created and maintained by the Commission September 3, 2024, an automatic fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500. Failure to file also can result in removal from public office or employment. [s. 112.3145, F.S.]

In addition, failure to make any required disclosure constitutes grounds for and may be punished by one or more of the following: disqualification from being on the ballot, impeachment, removal or suspension from office or employment, demotion, reduction in salary, reprimand, or a civil penalty not exceeding \$10,000. [s. 112.317, F.S.]

When To File:

Initially, each local officer/employee, state officer, and specified state employee must file **within 30 days** of the date of his or her appointment or of the beginning of employment. Appointees who must be confirmed by the Senate must file prior to confirmation, even if that is less than 30 days from the date of their appointment.

Candidates must file at the same time they file their qualifying papers.

Thereafter, file by July 1 following each calendar year in which they hold their positions.

Finally, file a final disclosure form (Form 1F) within 60 days of leaving office or employment. Filing a CE Form 1F (Final Statement of Financial Interests) does not relieve the filer of filing a CE Form 1 if the filer was in his or her position on December 31, 2023.

Who Must File Form 1

1. Elected public officials not serving in a political subdivision of the state and any person appointed to fill a vacancy in such office, unless required to file full disclosure on Form 6.
2. Appointed members of each board, commission, authority, or council having statewide jurisdiction, excluding those required to file full disclosure on Form 6 as well as members of solely advisory bodies, but including judicial nominating commission members; Directors of Enterprise Florida, Scripps Florida Funding Corporation, and Career Source Florida; and members of the Council on the Social Status of Black Men and Boys; the Executive Director, Governors, and senior managers of Citizens Property Insurance Corporation; Governors and senior managers of Florida Workers' Compensation Joint Underwriting Association; board members of the Northeast Fla. Regional Transportation Commission; board members of Triumph Gulf Coast, Inc; board members of Florida Is For Veterans, Inc.; and members of the Technology Advisory Council within the Agency for State Technology.
3. The Commissioner of Education, members of the State Board of Education, the Board of Governors, the local Boards of Trustees and Presidents of state universities, and the Florida Prepaid College Board.
4. Persons elected to office in any political subdivision (such as municipalities, counties, and special districts) and any person appointed to fill a vacancy in such office, unless required to file Form 6.
5. Appointed members of the following boards, councils, commissions, authorities, or other bodies of county, municipality, school district, independent special district, or other political subdivision: the governing body of the subdivision; community college or junior college district boards of trustees; boards having the power to enforce local code provisions; boards of adjustment; community redevelopment agencies; planning or zoning boards having the power to recommend, create, or modify land planning or zoning within a political subdivision, except for citizen advisory committees, technical coordinating committees, and similar groups who only have the power to make recommendations to planning or zoning boards, and except for representatives of a military installation acting on behalf of all military installations within that jurisdiction; pension or retirement boards empowered to invest pension or retirement funds or determine entitlement to or amount of pensions or other retirement benefits, and the Pinellas County Construction Licensing Board.
6. Any appointed member of a local government board who is required to file a statement of financial interests by the appointing authority or the enabling legislation, ordinance, or resolution creating the board.
7. Persons holding any of these positions in local government: county or city manager; chief administrative employee or finance director of a county, municipality, or other political subdivision; county or municipal attorney; chief county or municipal building inspector; county or municipal water resources coordinator; county or municipal pollution control director; county or municipal environmental control director; county or municipal administrator with power to grant or deny a land development permit; chief of police; fire chief; municipal clerk; appointed district school superintendent; community college president; district medical examiner; purchasing agent (regardless of title) having the authority to make any purchase exceeding \$35,000 for the local governmental unit.

8. Officers and employees of entities serving as chief administrative officer of a political subdivision.
9. Members of governing boards of charter schools operated by a city or other public entity.
10. Employees in the office of the Governor or of a Cabinet member who are exempt from the Career Service System, excluding secretarial, clerical, and similar positions.
11. The following positions in each state department, commission, board, or council: Secretary, Assistant or Deputy Secretary, Executive Director, Assistant or Deputy Executive Director, and anyone having the power normally conferred upon such persons, regardless of title.
12. The following positions in each state department or division: Director, Assistant or Deputy Director, Bureau Chief, and any person having the power normally conferred upon such persons, regardless of title.
13. Assistant State Attorneys, Assistant Public Defenders, criminal conflict and civil regional counsel, and assistant criminal conflict and civil regional counsel, Public Counsel, full-time state employees serving as counsel or assistant counsel to a state agency, administrative law judges, and hearing officers.
14. The Superintendent or Director of a state mental health institute established for training and research in the mental health field, or any major state institution or facility established for corrections, training, treatment, or rehabilitation.
15. State agency Business Managers, Finance and Accounting Directors, Personnel Officers, Grant Coordinators, and purchasing agents (regardless of title) with power to make a purchase exceeding \$35,000.
16. The following positions in legislative branch agencies: each employee (other than those employed in maintenance, clerical, secretarial, or similar positions and legislative assistants exempted by the presiding officer of their house); and each employee of the Commission on Ethics.
17. Each member of the governing body of a "large-hub commercial service airport," as defined in Section 112.3144(1)(c), Florida Statutes, except for members required to comply with the financial disclosure requirements of s. 8, Article II of the State Constitution.

ATTACHMENTS: A filer may include and submit attachments or other supporting documentation when filing disclosure.

PUBLIC RECORD: The disclosure form is a public record and is required by law to be posted to the Commission's website. Your Social Security number, bank account, debit, charge, and credit card numbers, mortgage or brokerage account numbers, personal identification numbers, or taxpayer identification numbers are not required and should not be included. If such information is included in the filing, it may be made available for public inspection and copying unless redaction is required by the filer, without any liability to the Commission. If you are an active or former officer or employee listed in Section 119.071, F.S., whose home address or other information is exempt from disclosure, the Commission will maintain that confidentiality *if you submit a written and notarized request*.

QUESTIONS about this form or the ethics laws may be addressed to the Commission on Ethics, Post Office Drawer 15709, Tallahassee, Florida 32317-5709; physical address: 325 John Knox Road, Building E, Suite 200, Tallahassee, FL 32303; telephone (850) 488-7864.

Instructions for Completing Form 1

Primary Sources of Income

[Required by s. 112.3145(3)(b)1, F.S.]

This section is intended to require the disclosure of your principal sources of income during the disclosure period. You do not have to disclose any public salary or public position(s). The income of your spouse need not be disclosed; however, if there is joint income to you and your spouse from property you own jointly (such as interest or dividends from a bank account or stocks), you should disclose the source of that income if it exceeded the threshold.

Please list in this part of the form the name, address, and principal business activity of each source of your income which exceeded \$2,500 of gross income received by you in your own name or by any other person for your use or benefit.

"Gross income" means the same as it does for income tax purposes, even if the income is not actually taxable, such as interest on tax-free bonds. Examples include: compensation for services, income from business, gains from property dealings, interest, rents, dividends, pensions, IRA distributions, social security, distributive share of partnership gross income, and alimony if considered gross income under federal law, but not child support.

Examples:

- If you were employed by a company that manufactures computers and received more than \$2,500, list the name of the company, its address, and its principal business activity (computer manufacturing).
- If you were a partner in a law firm and your distributive share of partnership gross income exceeded \$2,500, list the name of the firm, its address, and its principal business activity (practice of law).
- If you were the sole proprietor of a retail gift business and your gross income from the business exceeded \$2,500, list the name of the business, its address, and its principal business activity (retail gift sales).
- If you received income from investments in stocks and bonds, list each individual company from which you derived more than \$2,500. Do not aggregate all of your investment income.

- If more than \$2,500 of your gross income was gain from the sale of property (not just the selling price), list as a source of income the purchaser's name, address and principal business activity. If the purchaser's identity is unknown, such as where securities listed on an exchange are sold through a brokerage firm, the source of income should be listed as "sale of (name of company) stock," for example.
- If more than \$2,500 of your gross income was in the form of interest from one particular financial institution (aggregating interest from all CD's, accounts, etc., at that institution), list the name of the institution, its address, and its principal business activity.

Secondary Sources of Income

[Required by s. 112.3145(3)(b)2, F.S.]

This part is intended to require the disclosure of major customers, clients, and other sources of income to businesses in which you own an interest. It is not for reporting income from second jobs. That kind of income should be reported in "Primary Sources of Income," if it meets the reporting threshold. You will not have anything to report unless, during the disclosure period:

1. You owned (either directly or indirectly in the form of an equitable or beneficial interest) more than 5% of the total assets or capital stock of a business entity (a corporation, partnership, LLC, limited partnership, proprietorship, joint venture, trust, firm, etc., doing business in Florida); **and,**
2. You received more than \$5,000 of your gross income during the disclosure period from that business entity.

If your interests and gross income exceeded these thresholds, then for that business entity you must list every source of income to the business entity which exceeded 10% of the business entity's gross income (computed on the basis of the business entity's most recently completed fiscal year), the source's address, and the source's principal business activity.

Examples:

- You are the sole proprietor of a dry cleaning business, from which you received more than \$5,000. If only one customer, a uniform rental company, provided more than 10% of your dry cleaning business, you must list the name of the uniform rental company, its address, and its principal business activity (uniform rentals).
- You are a 20% partner in a partnership that owns a shopping mall and your partnership income exceeded the above thresholds. List each tenant of the mall that provided more than 10% of the partnership's gross income and the tenant's address and principal business activity.

Real Property

[Required by s. 112.3145(3)(b)3, F.S.]

In this part, list the location or description of all real property in Florida in which you owned directly or indirectly at any time during the disclosure period in excess of 5% of the property's value. You are not required to list your residences. You should list any vacation homes if you derive income from them.

Indirect ownership includes situations where you are a beneficiary of a trust that owns the property, as well as situations where you own more than 5% of a partnership or corporation that owns the property. The value of the property may be determined by the most recently assessed value for tax purposes, in the absence of a more accurate fair market value.

The location or description of the property should be sufficient to enable anyone who looks at the form to identify the property. A street address should be used, if one exists.

Intangible Personal Property

[Required by s. 112.3145(3)(b)3, F.S.]

Describe any intangible personal property that, at any time during the disclosure period, was worth more than \$10,000 and state the business entity to which the property related. Intangible personal property includes things such as cash on hand, stocks, bonds, certificates of deposit, vehicle leases, interests in businesses, beneficial interests in trusts, money owed you (including, but not limited to, loans made as a candidate to your own campaign), Deferred Retirement Option Program (DROP) accounts, the Florida Prepaid College Plan, and bank accounts in which you have an ownership interest. Intangible personal property also includes investment products held in IRAs, brokerage accounts, and the Florida College Investment Plan. Note that the product contained in a brokerage account, IRA, or the Florida College Investment Plan is your asset—not the account or plan itself. Things like automobiles and houses you own, jewelry, and paintings are not intangible property. Intangibles relating to the same business entity may be aggregated; for example, CDs and savings accounts with the same bank. Property owned as tenants by the entirety or as joint tenants with right of survivorship, including bank accounts owned in such a manner, should be valued at 100%. The value of a leased vehicle is the vehicle's present value minus the lease residual (a number found on the lease document).

Liabilities

[Required by s. 112.3145(3)(b)4, F.S.]

List the name and address of each creditor to whom you owed more than \$10,000 at any time during the disclosure period. The amount of the liability of a vehicle lease is the sum of any past-due payments and all unpaid prospective lease payments. You are not required to list the amount of any debt. You do not have to disclose credit card and retail installment accounts, taxes owed (unless reduced to a judgment), indebtedness on a life insurance policy owed to the company of issuance, or contingent liabilities. A “contingent liability” is one that will become an actual liability only when one or more future events occur or fail to occur, such as where you are liable only as a guarantor, surety, or endorser on a promissory note. If you are a “co-maker” and are jointly liable or jointly and severally liable, then it is not a contingent liability.

Interests in Specified Businesses

[Required by s. 112.3145(7), F.S.]

The types of businesses covered in this disclosure include: state and federally chartered banks; state and federal savings and loan associations; cemetery companies; insurance companies; mortgage companies; credit unions; small loan companies; alcoholic beverage licensees; pari-mutuel wagering companies, utility companies, entities controlled by the Public Service Commission; and entities granted a franchise to operate by either a city or a county government.

Disclose in this part the fact that you owned during the disclosure period an interest in, or held any of certain positions with the types of businesses listed above. You must make this disclosure if you own or owned (either directly or indirectly in the form of an equitable or beneficial interest) at any time during the disclosure period more than 5% of the total assets or capital stock of one of the types of business entities listed above. You also must complete this part of the form for each of these types of businesses for which you are, or were at any time during the disclosure period, an officer, director, partner, proprietor, or agent (other than a resident agent solely for service of process).

If you have or held such a position or ownership interest in one of these types of businesses, list the name of the business, its address and principal business activity, and the position held with the business (if any). If you own(ed) more than a 5% interest in the business, indicate that fact and describe the nature of your interest.

Training Certification

[Required by s. 112.3142, F.S.]

If you are a Constitutional or elected municipal officer appointed school superintendent, a commissioner of a community redevelopment agency created under Part III, Chapter 163, whose service began on or before March 31 of the year for which you are filing, you are required to complete four hours of ethics training which addresses Article II, Section 8 of the Florida Constitution, the Code of Ethics for Public Officers and Employees, and the public records and open meetings laws of the state. You are required to certify on this form that you have taken such training.

CE FORM 1 - Effective: April 11, 2024

Incorporated by reference in Rules 34-8.001(2) and 34-8.202(1), F.A.C