

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

Agenda

October 15, 2024

AGENDA

Highland Meadows West Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

October 8, 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, October 15, 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/88141840339>

Call-In Information: 1-646-931-3860 **Meeting ID:** 881 4184 0339

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 17, 2024, Board of Supervisors Meetings
4. Organizational Matters
 - A. Administration of Oath of Office to Supervisor Fulfilling Seat 2
5. Consideration of Proposal for "No Stopping" Signage at Orchid Terrace Entrance
6. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Consideration of Dewberry Work Authorization 2025-1
 - 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
9. 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, **July 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	Vice Chair (Appointed as Chairperson)
Lindsey Roden	Assistant Secretary (Appointed as Vic Chair)
Jessica Spencer	Assistant Secretary

Also, present were:

Monica Virgen	District Manager, GMS
Tricia Adams	District Manager, GMS
Meredith Hammock	District Counsel, KVV Law
Marshall Tindall	Field Services Manager, GMS
Chace Arrington <i>by Zoom</i>	District Engineer

The following is a summary of the discussions and actions taken at the July 16, 2024 Highland Meadows West Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Virgen called the meeting to order at 10:01 a.m. Three Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Virgen noted this public comment period is for items on the agenda today. Are there any members of the public who would like to make a comment?

- Resident – Questioned the right of way tree replacement for \$133,000. Ms. Adams noted that item will be addressed during the public hearing for the budget adoption.

THIRD ORDER OF BUSINESS

**Approval of Minutes of June 18, 2024
Board of Supervisors Meeting**

Ms. Virgen presented the minutes from the June 18, 2024 Board of Supervisors meeting for approval. These minutes have been reviewed by District Counsel and District Management. The Board had no changes to the minutes.

On MOTION by Ms. Henley seconded by Ms. Roden, with all in favor, the Minutes of the June 18, 2024 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Ms. Virgen stated this is the public hearing for adopting the budget for FY2025 as well as imposing assessments and certifying an assessment roll. She asked for a motion to open the public hearing.

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

A. Consideration of Resolution 2024-10 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds

Ms. Virgen presented Resolution 2024-10 which memorializes 60 days prior to today's public hearing, the proposed budget had been provided to the Polk County government and noticed in accordance with Florida statutes as well as published on the District's website. A copy of the proposed budget is attached to the resolution. None of the line items have changed since the proposed budget was approved. The only exception is the actuals have been updated. There are 442 units and the proposed gross assessment per unit for FY2025 is \$1,431.57 and will be on the Polk County property tax bill. The right of way tree inspections and right of way tree replacements are driving the increase. This would be a new project with monthly inspections of the right of way area where trees not in compliance with Haines City Landscape Codes would be noted and information would be provided to HOA and letters to property owners. The right of way tree replacements are the costs to replace some of the trees that are out of compliance.

District management staff has attempted to work with HOA as well as private property owners and has expended some funds to replace trees out of a landscape maintenance budget. The city stated if these areas are not brought into compliance, the CDD will be responsible for fines that could be up to \$500 per tree per day. The District attorney advised to add money to the budget to replace trees and avoid the expensive fees.

Ms. Adams noted if homeowners take responsibility that their property and that verge area is compliant with Haines City codes, there would be no enforcement actions or fines. Mr. Tindall did an inspection on July 3rd and found at least 117 locations where trees were not in compliance with Haines City landscape code. The proposed budget amount of \$133,000 allows for planting of the trees that will meet Haines City landscape codes and allows for maintenance of the trees.

- Resident (Christina) – Noted she is taking care of her trees and shouldn't be responsible for this. Ms. Adams noted legally the CDD has restrictions on ability to assess residents individually.
- Resident – Stop being hard on HOA and HOA should get on individual residents to do their part. Ms. Adams noted if the HOA would be proactive and enforce the declarations it would resolve the issue. The CDD made the HOA aware of this.
- Resident (Joyce) – HOA sent her a letter to replace a tree that wasn't there when she moved in. HOA is not doing their job.
- Resident (Christina) – Can this item be in discussion and residents not have to pay for this. Ms. Adams noted this item has been discussed during the proposed budget and on the Zoom meeting with property owners. The CDD's attorney recommended the Board budget for this now to avoid expensive fines during the next fiscal year. Resident asked if the additional money that is not used, will it be credited amongst other things. Ms. Adams noted the District will not expend any unnecessary funds on right of way trees nor any other expenses.
- Resident – Streetlights on budget, have more been added? Ms. Adams noted there is an anticipated utility service increase but they will monitor that line item. No additional streetlights compared to prior fiscal year. What about stoplights or stop signs? Ms. Adams noted those have already been installed but from time to time may need to be replaced or straightened. It's an absorbable cost under general repairs/maintenance.

- Resident – Commented about cars parking on grass. Report to management any cars that are not following the CDD parking rules. Asked if trees are removed from his yard, is he responsible for that or installing a fence. Ms. Adams noted when there is a question about a private lot, it's an HOA question. The CDD doesn't approve installation of improvements on the resident's private lot and is usually an HOA matter.

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

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

Ms. Henley noted when it comes to code enforcement the \$500 a day, unfortunately it is cheaper to do this than the fine per tree per day.

- Resident – Why are they charging the CDD and not the person in charge of the trees. Ms. Henley stated because the CDD owns the property that the trees are on.

On MOTION by Ms. Henley, seconded by Ms. Spencer, with all in favor, Resolution 2024-10 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds, was approved.

B. Consideration of Resolution 2024-11 Imposing Special Assessments and Certifying Assessment Roll

Ms. Adams noted now that the budget has been adopted, it needs to be funded. Resolution 2024-11 imposes assessments for O&M fees and allows for the collection of the debt service fee. Attached to the resolution is a copy of the adopted budget as well as the certified assessment roll.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, Resolution 2024-11 Imposing Special Assessments and Certifying Assessment Roll, was approved.

FIFTH ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Supervisor Kowalski, Seat 2

Ms. Virgen stated that a resignation was received from Supervisor Kowalski, seat 2.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Acceptance of Supervisor Kowalski's resignation, was approved.

B. Appointment of Individual to Fulfill Vacancy of Seat 2

Ms. Virgen asked if the Board would like to appoint anyone for seat 2. Ms. Roden recommended Kristin Cassidy.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, Appointing Kristin Cassidy to Seat 2, was approved.

C. Administration of Oath of Office to Newly Appointed Supervisor

Ms. Virgen stated Ms. Cassidy is not present so they will administer the oath of office at the next meeting when she is present.

D. Consideration of Resolution 2024-12 Electing Officers

Ms. Virgen stated this gives the Board the opportunity to redo the Chair or Assistant Secretary or keep the Board the same and add the new Supervisor as Assistant Secretary. Ms. Spencer nominated Bobbie Henley as Chair, Lindsey Roden Vice Chair, and all other Supervisors as Assistant Secretaries. This resolution also includes adding herself, Monica Virgen as Assistant Secretary.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, Resolution 2024-12 Electing Officers with Bobbie Henley as Chair, Lindsey Roden as Vice Chair, Monica Virgen as Assistant Secretary as well as all other Board members as Assistant Secretaries, was approved.

SIXTH ORDER OF BUSINESS

Presentation of Fiscal Year 2023 Financial Audit Report

Ms. Virgen stated this audit report was provided by DiBartolomeo, McBee, Hartley, & Barnes. The letter to management noted it is a clean audit.

On MOTION by Ms. Spencer, seconded by Ms. Henley, with all in favor, the Fiscal Year 2023 Financial Audit Report, was approved.

SEVENTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hammock had nothing further to report.

B. Engineer

Mr. Arrington had nothing to report.

C. Field Manager's Report

Mr. Tindall presented the field manager's report.

D. District Manager's Report

i. Approval of Check Register

Ms. Virgen presented the check register from June 1, 2024 through June 30, 2024 totaling \$17,260.01 to the Board for approval. She offered to answer any questions. Hearing none, she asked for a motion of approval.

On MOTION by Ms. Roden, seconded by Ms. Spencer, with all in favor, the Check Register totaling \$17,260.01, was approved.

ii. Balance Sheet and Income Statement

Ms. Virgen presented the unaudited financials on page 100 of the agenda package. This is for informational purposes only. No action is necessary.

iii. Adoption of District Goals & Objectives

Ms. Virgen stated there is a new statutory requirement for Special Districts to approve annual goals and objectives. This requirement deadline is October 1, 2025. She recommended approving the standard set of goals and objectives put together by GMS.

On MOTION by Ms. Spencer, seconded by Ms. Henley, with all in favor, the Adoption of District Goals & Objectives, was approved.

iv. Approval of Fiscal Year 2025 Meeting Schedule

Ms. Virgen noted this meeting schedule contemplates the Board will host meeting in accordance with the current meeting schedule at 10:00 a.m. on the third Tuesday of each month at this location.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, the Fiscal Year 2025 Meeting Schedule, was approved.

v. August 20th Meeting to be held at *Lake Alfred Public Library*

Ms. Virgen reminded the Board that the August 20th meeting will be at the Lake Alfred Public Library.

EIGHTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Adjournment

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

*to be provided under
separate cover*

SECTION VI

SECTION B

SECTION 1



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

September 13, 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: **Work Authorization Number 2025-1
Highland Meadows West Community Development District
District Engineering Services**

Dear Ms. Adams:

Dewberry Engineers Inc. is pleased to submit this Work Authorization 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 2025 only. We estimate a budget of \$15,000, plus other direct costs.

II. Other Direct Costs

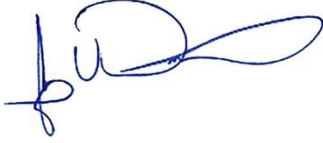
Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

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). Upon receipt, we will promptly schedule our services.

Ms. Tricia Adams
Highland Meadows West CDD
Work Authorization 2025-1
September 13, 2024

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

Sincerely,



Joey V. Duncan, PE
Principal Engineer



Reinardo Malavé, P.E.
Associate Vice President

JD:ap

*Q:\HIGHLAND MEADOWS WEST CDD - 50138450\Adm\Correspondence\AAS Highland Meadows West CDD District
Engineering Services - 09-13-2024
Enclosures*

APPROVED AND ACCEPTED

By: _____

Authorized Representative of
Highland Meadows West Community Development District

Date: _____

SECTION C

*to be provided under
separate cover*

SECTION D

SECTION 1

Highland Meadows West Community Development District

Summary of Check Register

July 1, 2024 to September 30, 2024

Fund	Date	Check No.'s	Amount
General Fund	7/11/24	602-604	\$ 58,854.98
	7/16/24	605-606	\$ 140,100.00
	7/23/24	607-611	\$ 2,905.54
	7/30/24	612-613	\$ 3,021.42
	8/6/24	614	\$ 1,977.50
	8/13/24	615-617	\$ 14,863.91
	8/27/24	618	\$ 115.00
	9/3/24	619-621	\$ 600.00
	9/10/24	622-625	\$ 15,111.71
	9/17/24	626-629	\$ 13,714.87
	9/24/24	630	\$ 5,250.00
Total Amount			\$ 256,514.93

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
7/11/24	00001	7/01/24	199	202407	310	51300	34000		MANAGEMENT FEES-JUL24	*	3,343.67		
7/01/24	199	7/01/24	199	202407	310	51300	35200		WEBSITE ADMIN-JUL24	*	100.00		
7/01/24	199	7/01/24	199	202407	310	51300	35100		INFORMATION TECH-JUL24	*	150.00		
7/01/24	199	7/01/24	199	202407	310	51300	31300		DISSEMINATION SVCS-JUL24	*	500.00		
7/01/24	199	7/01/24	199	202407	310	51300	51000		OFFICE SUPPLIES-JUL24	*	.27		
7/01/24	199	7/01/24	199	202407	310	51300	42000		POSTAGE-JUL24	*	43.10		
7/01/24	199	7/01/24	199	202407	310	51300	42500		COPIES-JUL24	*	1.35		
7/01/24	200	7/01/24	200	202407	320	53800	12000		FIELD MANAGEMENT-JUL24	*	695.67		
GOVERNMENTAL MANAGEMENT SERVICES												4,834.06	000602
7/11/24	00053	7/11/24	07112024	202407	300	58100	10000		FY24 CAPITAL RESERVE TSFR	*	50,000.00		
HIGHLAND MEADOWS WEST CAP RES ACCT												50,000.00	000603
7/11/24	00024	7/11/24	07112024	202407	300	20700	10200		ASSESSMENT TSFR-S2019	*	2,419.83		
7/11/24		7/11/24	07112024	202407	300	20700	10200		ASSESSMENT TSFR-S2020 A2	*	1,182.62		
7/11/24		7/11/24	07112024	202407	300	20700	10200		ASSESSMENT TSFR-S2020 A3	*	418.47		
HIGHLAND MEADOWS WEST CDD C/O												4,020.92	000604
7/16/24	00052	6/30/24	12629	202406	320	53800	48200		CLEANING SVCS-JUN24	*	100.00		
CLEAN STAR SERVICES OF CENTRAL FL												100.00	000605
7/16/24	00058	7/15/24	07152024	202407	300	58100	10000		GF EXCESS TSFR TO SBA	*	140,000.00		
HIGHLAND MEADOWS WEST C/O STATE												140,000.00	000606
7/23/24	00041	7/16/24	BH071620	202407	310	51300	11000		SUPERVISOR FEES-07/16/24	*	200.00		
BOBBIE HENLEY												200.00	000607
7/23/24	00051	7/16/24	JS071620	202407	310	51300	11000		SUPERVISOR FEES-07/19/24	*	200.00		
JESSICA PETRUCCI												200.00	000608
HIMW --HIGH WEST-- CWRIGHT													

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
7/23/24	00036	7/16/24 9943	202406 310-51300-31500	ATTORNEY SVCS-JUN24 KILINSKI VAN WYK, PLLC	*	1,834.87	1,834.87 000609
7/23/24	00044	7/16/24 LR071620	202407 310-51300-11000	SUPERVISOR FEES-07/16/24 LINDSEY RODEN	*	200.00	200.00 000610
7/23/24	00026	7/01/24 13248	202407 320-53800-47300	IRRIGATION INSPECTION PRINCE & SONS INC.	*	470.67	470.67 000611
7/30/24	00059	7/15/24 90103075	202407 310-51300-32200	FY23 AUDIT SVCS DIBARTOLOMEO,MCBEE,HARTLEY & BARNES	*	2,850.00	2,850.00 000612
7/30/24	00038	1/03/24 01032024	202401 310-51300-42000	MAILING FY23 TAX NOTICE JOE G TEDDER, TAX COLLECTOR	*	171.42	171.42 000613
8/06/24	00037	7/26/24 22415754	202406 310-51300-31100	GENERAL ENGINEERING-JUN24 7/26/24 22415755 202406 310-51300-31100 ANNUAL ENGINEER RPORT F24 DEWBERRY ENGINEERS, INC	*	435.00 1,542.50	1,977.50 000614
8/13/24	00052	7/26/24 12849	202407 320-53800-48200	CLEANING SVCS-JUL24 CLEAN STAR SERVICES OF CENTRAL FL	*	100.00	100.00 000615
8/13/24	00001	6/30/24 203	202406 320-53800-47400	FIX FENCE/STORMWTER/POND	*	1,715.00	
		8/01/24 201	202408 310-51300-34000	MANAGEMENT FEES-AUG24	*	3,343.67	
		8/01/24 201	202408 310-51300-35200	WEBSITE ADMIN-AUG24	*	100.00	
		8/01/24 201	202408 310-51300-35100	INFORMATION TECH-AUG24	*	150.00	
		8/01/24 201	202408 310-51300-31300	DISSEMINATION SVCS-AUG24	*	500.00	
		8/01/24 201	202408 310-51300-51000	OFFICE SUPLIES-AUG24	*	.24	
		8/01/24 201	202408 310-51300-42000	POSTAGE-AUG24	*	118.51	
		8/01/24 201	202408 310-51300-42500	COPIES-AUG24	*	54.15	

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/01/24	202	202408	320-53800-12000						FIELD MANAGEMENT-AUG24	*	695.67		
									GOVERNMENTAL MANAGEMENT SERVICES			6,677.24	000616
8/13/24	00026	7/01/24	13248A	202407	320-53800-46200				LANDSCAPING MAINT-JUL24	*	3,808.00		
8/01/24		13673	202408	320-53800-46200					LANDSCAPE MAINT-AUG24	*	4,278.67		
									PRINCE & SONS INC.			8,086.67	000617
8/27/24	00037	8/22/24	22417607	202407	310-51300-31100				ENGINEERING SVCS-JUL24	*	115.00		
									DEWBERRY ENGINEERS, INC			115.00	000618
9/03/24	00041	6/05/24	BH060520	202406	310-51300-11000				SUPERVISOR FEES-06/05/24	*	200.00		
									BOBBIE HENLEY			200.00	000619
9/03/24	00051	6/05/24	JP060520	202406	310-51300-11000				SUPERVISOR FEES-06/05/24	*	200.00		
									JESSICA PETRUCCI			200.00	000620
9/03/24	00044	6/05/24	LR060520	202406	310-51300-11000				SUPERVISOR FEES-06/05/24	*	200.00		
									LINDSEY RODEN			200.00	000621
9/10/24	00011	9/03/24	25132	202409	300-15500-10000				FY25 INSURANCE POLICY	*	11,902.00		
									EGIS INSURANCE ADVISORS, LLC			11,902.00	000622
9/10/24	00054	6/30/24	00065226	202406	310-51300-48000				NOT OF FY25 BUDGET	*	2,981.54		
									GANNETT FLORIDA LOCALIQ			2,981.54	000623
9/10/24	00024	9/10/24	09102024	202409	300-20700-10200				ASSESSMENT TSFR-S2019	*	12.03		
		9/10/24	09102024	202409	300-20700-10200				ASSESSMENT TSFR-S2020A2	*	5.88		
		9/10/24	09102024	202409	300-20700-10200				ASSESSMENT TSFR-S2020A3	*	2.08		
									HIGHLAND MEADOWS WEST CDD C/O			19.99	000624
9/10/24	00060	8/18/24	09851338	202408	310-51300-48000				NOTICE OF BOS MEETING	*	208.18		
									TRIBUNE PUBLISHING COMPANY, LLC DBA			208.18	000625

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
9/17/24	00052	8/28/24	13055	202408	320	53800	48200		CLEANING SVCS-AUG24	*	100.00		
CLEAN STAR SERVICES OF CENTRAL FL												100.00	000626
9/17/24	00001	7/31/24	204	202407	320	53800	47400		POND SED/RIPRAP/REGRADE	*	4,385.00		
		9/01/24	205	202409	310	51300	34000		MANAGEMENT FEES-SEP24	*	3,343.67		
		9/01/24	205	202409	310	51300	35200		WEBSITE ADMIN-SEP24	*	100.00		
		9/01/24	205	202409	310	51300	35100		INFORMATION TECH-SEP24	*	150.00		
		9/01/24	205	202409	310	51300	31300		DISSEMINATION SVCS-SEP24	*	500.00		
		9/01/24	205	202409	310	51300	51000		OFFICE SUPPLIES-SEP24	*	.33		
		9/01/24	205	202409	310	51300	42000		POSTAGE-SEP24	*	29.07		
		9/01/24	206	202409	320	53800	12000		FIELD MANAGEMENT-SEP24	*	695.67		
		9/01/24	206	202409	310	51300	49000		STAPLES-PRINTS SEP COVERS	*	21.46		
GOVERNMENTAL MANAGEMENT SERVICES												9,225.20	000627
9/17/24	00036	9/11/24	10226	202408	310	51300	31500		ATTORNEY SVCS-AUG24	*	111.00		
KILINSKI VAN WYK, PLLC												111.00	000628
9/17/24	00026	9/01/24	14158	202409	320	53800	46200		LANDSCAPE MAINT-SEPT24	*	4,278.67		
PRINCE & SONS INC.												4,278.67	000629
9/24/24	00001	9/15/24	207	202409	300	15500	10000		ASSESSMENT ROLL-FY25	*	5,250.00		
GOVERNMENTAL MANAGEMENT SERVICES												5,250.00	000630
TOTAL FOR BANK A											256,514.93		
TOTAL FOR REGISTER											256,514.93		

HIMW --HIGH WEST-- CWRIGHT

SECTION 2

Highland Meadows West
Community Development District

Unaudited Financial Reporting
August 31, 2024



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6	<hr/> <u>Debt Service Fund Series 2020 A3</u>
7	<hr/> <u>Capital Reserve Fund</u>
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10	<hr/> <u>Long Term Debt Report</u>
11	<hr/> <u>Assessment Receipt Schedule</u>

Highland Meadows West

Community Development District

Combined Balance Sheet

August 31, 2024

	General Fund	Debt Service Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 130,359	\$ -	\$ -	\$ 130,359
State Board Administration	\$ 140,779	\$ -	\$ -	\$ 140,779
Money Market Funds	\$ -	\$ -	\$ 102,593	\$ 102,593
Investments:				
Series 2019				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 272,236	\$ -	\$ 272,236
Prepayment	\$ -	\$ 1,128	\$ -	\$ 1,128
Series 2020A2				
Reserve	\$ -	\$ 78,728	\$ -	\$ 78,728
Revenue	\$ -	\$ 77,200	\$ -	\$ 77,200
Prepayment	\$ -	\$ 1	\$ -	\$ 1
Series 2020A3				
Reserve	\$ -	\$ 27,886	\$ -	\$ 27,886
Revenue	\$ -	\$ 32,120	\$ -	\$ 32,120
Prepayment	\$ -	\$ 1	\$ -	\$ 1
Due from General Fund	\$ -	\$ 20	\$ -	\$ 20
Prepaid Expenses	\$ 4,840	\$ -	\$ -	\$ 4,840
Total Assets	\$ 275,978	\$ 649,445	\$ 102,593	\$ 1,028,015
Liabilities:				
Accounts Payable	\$ 8,386	\$ -	\$ -	\$ 8,386
Due to Debt Service	\$ 20	\$ -	\$ -	\$ 20
Total Liabilities	\$ 8,406	\$ -	\$ -	\$ 8,406
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 4,840	\$ -	\$ -	\$ 4,840
Restricted for:				
Debt Service - Series 2019	\$ -	\$ 433,501	\$ -	\$ 433,501
Debt Service - Series 2020A2	\$ -	\$ 155,935	\$ -	\$ 155,935
Debt Service - Series 2020A3	\$ -	\$ 60,009	\$ -	\$ 60,009
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 102,593	\$ 102,593
Unassigned	\$ 262,732	\$ -	\$ -	\$ 262,732
Total Fund Balances	\$ 267,572	\$ 649,445	\$ 102,593	\$ 1,019,610
Total Liabilities & Fund Balance	\$ 275,978	\$ 649,445	\$ 102,593	\$ 1,028,015

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 434,733	\$ 434,733	\$ 436,923	\$ 2,190
Interest Income	\$ -	\$ -	\$ 779	\$ 779
Other Revenue	\$ -	\$ -	\$ 270	\$ 270
Total Revenues	\$ 434,733	\$ 434,733	\$ 437,972	\$ 3,239

Expenditures:

General & Administrative:

Supervisor Fees	\$ 12,000	\$ 11,000	\$ 7,000	\$ 4,000
Engineering	\$ 15,000	\$ 13,750	\$ 3,630	\$ 10,120
District Counsel	\$ 18,961	\$ 17,381	\$ 10,445	\$ 6,936
Annual Audit	\$ 6,100	\$ 2,850	\$ 2,850	\$ -
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 450	\$ 450	\$ -
Dissemination	\$ 6,000	\$ 5,500	\$ 5,500	\$ -
Trustee Fees	\$ 12,297	\$ 10,129	\$ 10,129	\$ -
Management Fees	\$ 40,124	\$ 36,780	\$ 36,780	\$ -
Information Technology	\$ 1,800	\$ 1,650	\$ 1,650	\$ -
Website Maintenance	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Postage & Delivery	\$ 970	\$ 970	\$ 1,262	\$ (292)
Office Supplies	\$ 1,000	\$ 917	\$ 3	\$ 913
Copies	\$ 500	\$ 458	\$ 119	\$ 339
Insurance	\$ 6,886	\$ 6,886	\$ 6,197	\$ 689
Legal Advertising	\$ 2,500	\$ 2,500	\$ 6,480	\$ (3,980)
Other Current Charges	\$ 972	\$ 891	\$ 449	\$ 442
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 132,385	\$ 118,387	\$ 99,219	\$ 19,168

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Property Insurance	\$ 4,745	\$ 4,745	\$ 5,124	\$ (380)
Field Management	\$ 8,348	\$ 7,652	\$ 7,652	\$ -
Interlocal Amenity Agreement	\$ 101,033	\$ 101,033	\$ 101,034	\$ (1)
Playground Lease	\$ 30,000	\$ 27,500	\$ 9,538	\$ 17,962
Landscape Maintenance	\$ 56,250	\$ 51,563	\$ 46,595	\$ 4,968
Landscape Replacement	\$ 18,000	\$ 16,500	\$ -	\$ 16,500
Streetlights	\$ 19,800	\$ 18,150	\$ 14,027	\$ 4,123
Electric	\$ 6,864	\$ 6,292	\$ 6,053	\$ 239
Water & Sewer	\$ 5,400	\$ 4,950	\$ 1,479	\$ 3,471
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,292	\$ -	\$ 2,292
Irrigation Repairs	\$ 6,000	\$ 5,500	\$ 1,349	\$ 4,151
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 17,032	\$ (7,032)
Janitorial	\$ 1,200	\$ 1,100	\$ 1,100	\$ -
Contingency	\$ 7,500	\$ 6,875	\$ -	\$ 6,875
Subtotal Operations & Maintenance	\$ 277,639	\$ 264,151	\$ 210,982	\$ 53,169
Total Expenditures	\$ 410,024	\$ 382,537	\$ 310,201	\$ 72,337
Excess (Deficiency) of Revenues over Expenditures	\$ 24,709	\$ 52,195	\$ 127,771	\$ (69,098)
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out) - Capital Reserves	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -
Total Other Financing Sources/(Uses)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ -
Net Change in Fund Balance	\$ (25,291)		\$ 77,771	
Fund Balance - Beginning	\$ 25,291		\$ 189,801	
Fund Balance - Ending	\$ -		\$ 267,572	

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, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	\$ 322,524	\$ 322,524	\$ 324,149	\$ 1,625
Interest Income	\$ -	\$ -	\$ 17,085	\$ 17,085
Total Revenues	\$ 322,524	\$ 322,524	\$ 341,234	\$ 18,710
Expenditures:				
Interest - 11/1	\$ 113,019	\$ 113,019	\$ 113,019	\$ -
Principal - 11/1	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest - 5/1	\$ 111,219	\$ 111,219	\$ 111,219	\$ -
Total Expenditures	\$ 314,238	\$ 314,238	\$ 314,238	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 8,287		\$ 26,997	\$ 18,710
Fund Balance - Beginning	\$ 240,954		\$ 406,504	
Fund Balance - Ending	\$ 249,241		\$ 433,501	

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, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	\$ 157,625	\$ 157,625	\$ 158,419	\$ 794
Interest Income	\$ -	\$ -	\$ 7,205	\$ 7,205
Total Revenues	\$ 157,625	\$ 157,625	\$ 165,624	\$ 7,999
Expenditures:				
Interest - 11/1	\$ 48,297	\$ 48,297	\$ 48,297	\$ -
Principal - 5/1	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
Interest - 5/1	\$ 48,297	\$ 48,297	\$ 48,297	\$ -
Total Expenditures	\$ 156,594	\$ 156,594	\$ 156,594	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 1,031	\$ -	\$ 9,030	\$ 7,999
Fund Balance - Beginning	\$ 66,304		\$ 146,905	
Fund Balance - Ending	\$ 67,335		\$ 155,935	

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, 2024

	Adopted Budget	Prorated Budget Thru 08/31/24	Actual Thru 08/31/24	Variance
Revenues:				
Assessments	\$ 55,775	\$ 55,775	\$ 56,056	\$ 281
Interest Income	\$ -	\$ -	\$ 2,704	\$ 2,704
Total Revenues	\$ 55,775	\$ 55,775	\$ 58,760	\$ 2,985
Expenditures:				
Interest - 11/1	\$ 16,634	\$ 16,634	\$ 16,634	\$ -
Principal - 5/1	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Interest - 5/1	\$ 16,634	\$ 16,634	\$ 16,634	\$ -
Total Expenditures	\$ 53,269	\$ 53,269	\$ 53,269	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ 2,506		\$ 5,492	\$ 2,985
Fund Balance - Beginning	\$ 25,937		\$ 54,518	
Fund Balance - Ending	\$ 28,444		\$ 60,009	

Highland Meadows West

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/24	Thru 08/31/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2,593	\$ 2,593
Total Revenues	\$ -	\$ -	\$ 2,593	\$ 2,593
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures		\$ 50,000	\$ 2,593	\$ 2,593
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Total Other Financing Sources (Uses)	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Net Change in Fund Balance		\$ 50,000	\$ 52,593	
Fund Balance - Beginning		\$ 50,000	\$ 50,000	
Fund Balance - Ending		\$ 100,000	\$ 102,593	

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	\$ 28	\$ 3,234	\$ 16	\$ -	\$ -	\$ 436,923
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 126	\$ 652	\$ -	\$ 779
Other Revenue	\$ 30	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 60	\$ 60	\$ 60	\$ 30	\$ -	\$ -	\$ 270
Total Revenues	\$ 30	\$ 10,945	\$ 406,253	\$ 4,124	\$ 6,124	\$ 1,036	\$ 5,253	\$ 88	\$ 3,294	\$ 173	\$ 652	\$ -	\$ 437,972
Expenditures:													
General & Administrative:													
Supervisor Fees	\$ 1,000	\$ 800	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 200	\$ 1,400	\$ 600	\$ -	\$ -	\$ 7,000
Engineering	\$ 945	\$ -	\$ -	\$ 58	\$ 115	\$ -	\$ 420	\$ -	\$ 1,978	\$ 115	\$ -	\$ -	\$ 3,630
District Counsel	\$ 1,407	\$ 1,227	\$ 334	\$ 1,860	\$ 1,679	\$ -	\$ 1,602	\$ 390	\$ 1,835	\$ -	\$ 111	\$ -	\$ 10,445
Annual Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850	\$ -	\$ -	\$ 2,850
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	\$ -	\$ 1,549	\$ -	\$ -	\$ -	\$ -	\$ 10,129
Management Fees	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ 3,344	\$ -	\$ 36,780
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	\$ 4	\$ 42	\$ 5	\$ 181	\$ 10	\$ 10	\$ 8	\$ 820	\$ 21	\$ 43	\$ 119	\$ -	\$ 1,262
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ -	\$ 3
Printing & Binding	\$ -	\$ 1	\$ 2	\$ -	\$ 9	\$ 1	\$ -	\$ 20	\$ 29	\$ 1	\$ 54	\$ -	\$ 119
Insurance	\$ 6,197	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,197
Legal Advertising	\$ 690	\$ 345	\$ 623	\$ -	\$ -	\$ 757	\$ 534	\$ 342	\$ 2,982	\$ -	\$ 208	\$ -	\$ 6,480
Other Current Charges	\$ 39	\$ 39	\$ 39	\$ 39	\$ 41	\$ 41	\$ 49	\$ 41	\$ 41	\$ 41	\$ 41	\$ -	\$ 449
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175
Total General & Administrative	\$ 24,391	\$ 6,547	\$ 5,097	\$ 7,231	\$ 6,948	\$ 9,093	\$ 7,707	\$ 7,455	\$ 12,379	\$ 7,744	\$ 4,627	\$ -	\$ 99,219

Highland Meadows West
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
<i>Operations & Maintenance</i>													
Field Expenditures													
Property Insurance	\$ 5,124	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,124
Field Management	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ 696	\$ -	\$ 7,652
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	\$ 4,279	\$ 4,279	\$ 3,808	\$ 4,279	\$ -	\$ 46,595
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 1,501	\$ 155	\$ 540	\$ 155	\$ 2,810	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,473	\$ 1,472	\$ 1,472	\$ -	\$ 14,027
Electric	\$ 659	\$ 626	\$ 947	\$ 489	\$ 596	\$ 412	\$ 428	\$ 432	\$ 457	\$ 505	\$ 502	\$ -	\$ 6,053
Water & Sewer	\$ 173	\$ 141	\$ 288	\$ 144	\$ -	\$ 89	\$ 95	\$ 101	\$ 95	\$ 132	\$ 223	\$ -	\$ 1,479
Irrigation Repairs	\$ 512	\$ -	\$ 265	\$ 51	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 471	\$ -	\$ -	\$ 1,349
Janitorial	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ 1,100
General Repairs & Maintenance	\$ 857	\$ 4,026	\$ 545	\$ 1,003	\$ 1,202	\$ 686	\$ 1,223	\$ -	\$ 3,105	\$ 4,385	\$ -	\$ -	\$ 17,032
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ 15,263	\$ 11,386	\$ 9,021	\$ 109,313	\$ 11,096	\$ 9,105	\$ 9,665	\$ 7,089	\$ 10,204	\$ 11,568	\$ 7,272	\$ -	\$ 210,982
Total Expenditures	\$ 39,654	\$ 17,933	\$ 14,118	\$ 116,543	\$ 18,044	\$ 18,198	\$ 17,372	\$ 14,544	\$ 22,583	\$ 19,313	\$ 11,899	\$ -	\$ 310,201
Excess (Deficiency) of Revenues over Expenditures	\$ (39,624)	\$ (6,988)	\$ 392,135	\$ (112,419)	\$ (11,920)	\$ (17,162)	\$ (12,120)	\$ (14,456)	\$ (19,289)	\$ (19,140)	\$ (11,247)	\$ -	\$ 127,771
Other Financing Sources/Uses:													
Transfer In/(Out) - Capital Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ (50,000)
Total Other Financing Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ (50,000)
Net Change in Fund Balance	\$ (39,624)	\$ (6,988)	\$ 392,135	\$ (112,419)	\$ (11,920)	\$ (17,162)	\$ (12,120)	\$ (14,456)	\$ (19,289)	\$ (69,140)	\$ (11,247)	\$ -	\$ 77,771

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)
LESS: PRINCIPAL PAYMENT - 05/01/24	(\$60,000)
CURRENT BONDS OUTSTANDING	\$2,540,000

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)
LESS: PRINCIPAL PAYMENT - 05/01/24	(\$20,000)
CURRENT BONDS OUTSTANDING	\$875,000

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

Date	Distribution	Gross Amount	Discount/Penalty	Commission	Interest	Net Receipts	44.79%	33.23%	16.24%	5.75%	100.00%
							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
05/20/24	ACH	\$0.00	\$0.00	\$0.00	\$62.57	\$62.57	\$28.02	\$20.79	\$10.16	\$3.60	\$62.57
06/20/24	ACH	\$2,432.19	\$0.00	(\$48.64)	\$0.00	\$2,383.55	\$1,067.54	\$791.99	\$387.06	\$136.96	\$2,383.55
06/28/24	ACH	\$4,935.21	\$0.00	(\$98.70)	\$0.00	\$4,836.51	\$2,166.15	\$1,607.05	\$785.40	\$277.91	\$4,836.51
07/25/24	ACH	\$0.00	\$0.00	\$0.00	\$36.18	\$36.18	\$16.20	\$12.02	\$5.88	\$2.08	\$36.18
TOTAL		\$ 1,038,285.58	\$ (45,265.77)	\$ (20,069.13)	\$ 2,596.55	\$ 975,547.23	\$ 436,923.35	\$ 324,149.19	\$ 158,418.80	\$ 56,055.89	\$ 975,547.23

101%	Net Percent Collected
0	Balance Remaining to Collect