

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

Agenda

November 19, 2024

AGENDA

Highland Meadows West Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

November 12, 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, November 19, 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:

Landowners' Meeting

1. Determination of Number of Voting Units Represented
2. Call to Order
3. Election of Chairman for the Purposes of Conducting Landowners' Meeting
4. Nominations for the Position of Supervisor (1)
5. Casting of Ballots
6. Tabulation of Ballots and Announcement of Results
7. Adjournment

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oath of Office to Newly Elected Supervisor
 - B. Consideration of Resolution 2025-01 Canvassing and Certifying the Results of Landowners' Election
 - C. Election of Officers
 - D. Consideration of Resolution 2025-02 Electing Officers
4. Approval of Minutes of the October 15, 2024, Board of Supervisors Meetings

5. Consideration of Resolution 2025-03 Declaring Seats 1 and 2 Vacant
6. Consideration of Resolution 2025-04 Authorizing Publication of Legal Notices on Public Website
7. Consideration of Fiscal Year 2024 Audit Engagement Letter
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. Field Manager's Report
 - i. Consideration of 2024-2025 Landscape Maintenance Renewal
 - ii. Consideration of 2024-2025 Janitorial Services Renewal
 - D. District Manager's Report
 - i. Approval of Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Notice of Insurance Claim Filed for Hurricane Milton Damages
9. Other Business
10. Supervisors Requests
11. Adjournment

LANDOWNERS' MEETING

NOTICE OF LANDOWNERS' MEETING AND ELECTION AND MEETING OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT

Notice is hereby given to the public and all landowners within Highland Meadows West Community Development District (“**District**”) the location of which is generally described as comprising a parcel or parcels of land containing approximately 87.91 acres, generally located north of Patterson Road and east and west of Orchid Drive, advising that a meeting of landowners will be held for the purpose of electing one (1) person to the District’s Board of Supervisors (“**Board**”, and individually, “**Supervisor**”). Immediately following the landowners’ meeting there will be convened a meeting of the Board for the purpose of considering certain matters of the Board to include election of certain District officers, and other such business which may properly come before the Board.

DATE: NOVEMBER 19, 2024

HOUR: 10: 00 A.M.

LOCATION: Holiday Inn, Winter Haven
200 Cypress Gardens Blvd.
Winter Haven, FL 33880

Each landowner may vote in person or by written proxy. Proxy forms may be obtained upon request at the office of the District Manager, Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801 Ph: (407) 841-5524 (“**District Manager’s Office**”). At said meeting each landowner or his or her proxy shall be entitled to nominate persons for the position of Supervisor and cast one vote per acre of land, or fractional portion thereof, owned by him or her and located within the District for each person to be elected to the position of Supervisor. A fraction of an acre shall be treated as one acre, entitling the landowner to one vote with respect thereto. Platted lots shall be counted individually and rounded up to the nearest whole acre. The acreage of platted lots shall not be aggregated for determining the number of voting units held by a landowner or a landowner’s proxy. At the landowners’ meeting the landowners shall select a person to serve as the meeting chair and who shall conduct the meeting.

The landowners’ meeting and the Board meeting are open to the public and will be conducted in accordance with the provisions of Florida law. One or both of the meetings may be continued to a date, time, and place to be specified on the record at such meeting. A copy of the agenda for these meetings may be obtained from the District Manager’s Office. There may be an occasion where one or more supervisors will participate by telephone.

Any person requiring special accommodations to participate in these meetings is asked to contact the District Manager’s Office, at least 48 hours before the hearing. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager’s Office.

A person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that such person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

District Manager

**INSTRUCTIONS RELATING TO LANDOWNERS' MEETING OF
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT
FOR THE ELECTION OF SUPERVISORS**

DATE OF LANDOWNERS' MEETING: **NOVEMBER 19, 2024**

TIME: **10:00 A.M.**

LOCATION: **Holiday Inn, Winter Haven- 200 Cypress Gardens Blvd., Winter Haven, FL 33880**

Pursuant to Chapter 190, Florida Statutes, and after a Community Development District ("**District**") has been established and the landowners have held their initial election, there shall be a subsequent landowners' meeting for the purpose of electing members of the Board of Supervisors ("**Board**") every two years until the District qualifies to have its board members elected by the qualified electors of the District. The following instructions on how all landowners may participate in the election are intended to comply with Section 190.006(2)(b), *Florida Statutes*.

A landowner may vote in person at the landowners' meeting, or the landowner may nominate a proxy holder to vote at the meeting in place of the landowner. Whether in person or by proxy, each landowner shall be entitled to cast one vote per acre of land owned by him or her and located within the District, for each position on the Board that is open for election for the upcoming term. A fraction of an acre shall be treated as one (1) acre, entitling the landowner to one vote with respect thereto. For purposes of determining voting interests, platted lots shall be counted individually and rounded up to the nearest whole acre. Moreover, please note that a particular parcel of real property is entitled to only one vote for each eligible acre of land or fraction thereof; therefore, two or more people who own real property in common, that is one acre or less, are together entitled to only one vote for that real property.

At the landowners' meeting, the first step is to elect a chair for the meeting, who may be any person present at the meeting. The landowners shall also elect a secretary for the meeting who may be any person present at the meeting. The secretary shall be responsible for the minutes of the meeting. The chair shall conduct the nominations and the voting. If the chair is a landowner or proxy holder of a landowner, he or she may nominate candidates and make second motions. Candidates must be nominated and then shall be elected by a vote of the landowners. Nominees may be elected only to a position on the Board that is open for election for the upcoming term.

This year, one (1) seat on the Board will be up for election in a landowner seat for a four year period. The term of office for the successful landowner candidate shall commence upon election.

A proxy is available upon request. To be valid, each proxy must be signed by one of the legal owners of the property for which the vote is cast and must contain the typed or printed name of the individual who signed the proxy; the street address, legal description of the property or tax parcel identification number; and the number of authorized votes. If the proxy authorizes more than one vote, each property must be listed and the number of acres of each property must be included. The signature on a proxy does not need to be notarized.

**BOARD OF SUPERVISORS
MEETING**

SECTION III

SECTION B

ATTEST:

**HIGHLAND MEADOWS
WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

Exhibit A: Minutes of Landowner Meeting and Election

SECTION D

RESOLUTION 2025-02

**A RESOLUTION ELECTING THE OFFICERS OF THE
HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT,
POLK COUNTY, FLORIDA.**

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

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer	_____
Assistant Treasurer	_____
Assistant Treasurer	_____

PASSED AND ADOPTED this 19th day of November 2024.

ATTEST:

**HIGHLAND MEADOWS
WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

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, **October 15, 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	Chairperson
Lindsey Roden	Vice Chairperson
Jessica Spencer	Assistant Secretary
Kristin Cassidy	Assistant Secretary

Also, present were:

Tricia Adams	District Manager, GMS
Meredith Hammock <i>by Zoom</i>	District Counsel, KVV Law
Savannah Hancock	District Counsel, KVV Law
Marshall Tindall	Field Services Manager, GMS
Rey Malave	District Engineer

The following is a summary of the discussions and actions taken at the October 15, 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 called roll. Four Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams stated no members of the public were present nor on Zoom.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the July 17, 2024,
Board of Supervisors Meetings**

Ms. Adams presented the minutes from the July 17, 2024 Board of Supervisors meeting. She asked for any corrections, otherwise a motion to approve as presented.

On MOTION by Ms. Roden seconded by Ms. Spencer, with all in favor, the Minutes of the July 17, 2024 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Organizational Matters

A. Administration of Oath of Office to Supervisor Fulfilling Seat 2

Ms. Adams reminded Board members that Kristen Cassidy was appointed to the Board at a recent meeting. She had the oath administered outside of the meeting by Tricia, a Florida notary and duly authorized to administer the oath so she has been fully vetted as a Board member and now participating in all Board action.

FIFTH ORDER OF BUSINESS

**Consideration of Proposal for “No
Stopping” Signage at Orchid Terrace
Entrance**

Ms. Adams noted this is related to concerns from citizens regarding a nearby school. This item was deferred to a future meeting.

SIXTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hammock had nothing to report.

B. Engineer

i. Consideration of Dewberry Work Authorization 2025-1

Mr. Malave submitted a work authorization for the new fiscal year. This is for general engineering services with an estimated budget NTE \$15,000 which is the allocated budget for FY25. It formalizes that Dewberry serves at the District Engineer and will provide general engineering services.

On MOTION by Ms. Spencer, seconded by Ms. Roden, with all in favor, the Dewberry Work Authorization 2025-1, was approved.

C. Field Manager’s Report

Mr. Tindall presented the Field Manager’s Report.

D. District Manager’s Report

i. Approval of Check Register

Ms. Adams presented the check register from July 1st through September 30th totaling \$256,514.93. A couple of the transfers from the general fund were related to actions that the Board approved. A transfer of \$50,000 was made from the general fund to the capital reserve account. A transfer of \$140,000 was made into the SBA account. She offered to answer any questions.

On MOTION by Ms. Spencer, seconded by Ms. Henley, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Ms. Adams presented the unaudited financials through the end of August. The District is fully collected for the fiscal year.

SEVENTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

EIGHTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

There being no comments, the next item followed.

NINTH ORDER OF BUSINESS

Adjournment

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

October 15, 2024

Highland Meadows West CDD

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT DECLARING VACANCIES IN CERTAIN SEATS ON THE BOARD OF SUPERVISORS PURSUANT TO SECTION 190.006(3)(b), *FLORIDA STATUTES*; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, on November 5, 2024, two (2) members of the Board of Supervisors (“**Board**”) are to be elected by “**Qualified Electors**,” as that term is defined in Section 190.003, *Florida Statutes*; and

WHEREAS, the District published a notice of qualifying period set by the Supervisor of Elections and at the close of the qualifying period, no one qualified to run for Seats 1 and 2; and

WHEREAS, pursuant to Section 190.006(3)(b), *Florida Statutes*, the Board shall declare the seat vacant, effective the second Tuesday following the general election; and

WHEREAS, Qualified Electors are to be appointed to the vacant seats within 90 days thereafter; and

WHEREAS, the Board finds that it is in the best interests of the District to adopt this Resolution declaring the seat available for election as vacant.

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

1. DECLARATION OF VACANT BOARD SUPERVISOR SEAT. The following seat is hereby declared vacant effective as of November 19, 2024:

Seat #1 (currently held by Daniel Arnette)

Seat #2 (currently held by Kristin Cassidy)

2. INCUMBENT BOARD SUPERVISORS. Until such time as the Board nominates Qualified Electors to fill the vacancy declared in Section 1 above, the incumbent Board Supervisor of that respective seat shall remain in office.

3. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

4. EFFECTIVE DATE. This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 19th day of November 2024.

ATTEST:

**HIGHLAND MEADOWS
WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

SECTION VI

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS WEST COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE PUBLICATION OF LEGAL ADVERTISEMENTS AND PUBLIC NOTICES ON A PUBLICALLY ACCESSABLE WEBSITE; GRANTING THE AUTHORITY TO EXECUTE A PARTICIPATION AGREEMENT WITH POLK COUNTY; APPROVING THE FORM OF GOVERNMENT AGENCY ORDER; PROVIDING FOR NOTICE OF THE USE OF PUBLICALLY ACCESSABLE WEBSITE; AUTHORIZING THE DISTRICT MANAGER TO TAKE ALL ACTIONS NECESSARY TO COMPLY WITH CHAPTER 50, FLORIDA STATUTES AND POLK COUNTY ORDINANCE 2024-041 AND IMPLIMENTING RESOLUTIONS; PROVIDING FOR CONFLICTING PROVISIONS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Highland Meadows West Community Development District (“**District**”) is a local unit of special purpose government¹ created and existing pursuant to Chapter 190, Florida Statutes, and situated within Polk County, Florida; and

WHEREAS, the District is a political subdivision of the State of Florida and a “governmental agency” as that term is defined in Section 1.01(8) and Section 50.0311, Florida Statutes; and

WHEREAS, Chapter 50, Florida Statutes, provides that a governmental agency may publish certain statutorily required legal advertisements, publications and notices on a Publicly Accessible Website, as defined below, if the cost of publication is less than the cost of publication in a newspaper; and

WHEREAS, the District Board of Supervisors has determined that the cost of publication of legally required advertisements and public notices on the Polk County Publicly Accessible Website is less than the cost of publishing advertisements and public notices in a newspaper; and

WHEREAS, Polk County, Florida has adopted Ordinance 2024-041 and Resolutions 24-124 and 24-125 (“County Regulations”), designating the Publicly Accessible Website of URL <http://polkcounty.column.us/search> (“Publicly Accessible Website”) for the publication of Legal Notices and Advertisements, such Ordinance and Resolutions are hereby adopted by this reference as if fully set forth herein; and

¹ Section 190.003(6), FS

WHEREAS, Polk County Resolution 2024-124 also designates the Publicly Accessible Website for the use of governmental agencies within Polk County; and

WHEREAS, the District desires to publish all legal advertisements and public notices on the Publicly Accessible Website to the extent authorized by law; and

WHEREAS, the District's Board of Supervisors finds that granting to the District Manager and the Chairman the Authority to enter into the Participation Agreement and the Government Agency Order in the substantial form as set forth in Composite Exhibit A, attached hereto and incorporated by this reference, is in the best interests of the District.

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

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

2. AUTHORIZATION. The District hereby authorizes the use of the Publicly Accessible Website, as allowed by law, to be used for the publication of legal advertisements and public notices.

3. DELEGATION OF AUTHORITY. The District Manager and the Chairman are hereby authorized to sign, accept or execute a Participation Agreement and Government Agency Order in substantially the form attached hereto as Composite Exhibit A.

4. PUBLICATION OF NOTICE AND REGISTRY. The District Manager shall cause notice of the use of the Publicly Accessible Website for legal advertisements and public notices to be published annually in a newspaper of general circulation within the jurisdiction of the District and to maintain a registry of property owners and residents as set forth in Section 50.0311(6), Florida Statutes.

5. AUTHORIZATION. The District Manager is hereby authorized to take all actions necessary to provide for the implementation of this Resolution and comply with the specific requirements of Section 50.0311 and the County Regulations.

6. CONFLICTING PROVISIONS. All District Rules, Policies or Resolutions in conflict with this Resolution are hereby suspended.

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

8. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED THIS 19th DAY OF NOVEMBER, 2024.

**HIGHLAND MEADOWS
WEST COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary
Print Name: _____

Chair/ Vice Chair
Print Name: _____

Composite Exhibit A

Governmental Agency Order

D-R Media and Investments, LLC Publicly Accessible Website Agreement

This Order is between County/[Governmental Agency] ("County")/("Governmental Agency") and D-R Media and Investments, LLC ("Contractor" or "D-R Media") pursuant to Contractor's Agreement with Polk County. Contractor affirms that the representations and warranties in the Agreement are true and correct as of the date this Order is executed by Contractor. In the event of any inconsistency between this Order and the Agreement, the provisions of the Agreement shall govern and control.

Services to be provided pursuant to this Order:

[COMPOSE SIMPLE SUMMARY INCLUDING GO-LIVE DATE]

The time period for this Order, unless otherwise extended or terminated by either party, is as follows:

Contractor shall provide notices on the Publicly Accessible Website at no charge to the County/Governmental Agency as provided in the Agreement.

Additional Terms:

- a. **Form of Notice.** County/Governmental Agency shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Notices published on the Website. County/Governmental Agency shall be solely responsible for compliance with the Notice Requirements.

- b. **Sovereign Immunity.** Nothing contained in this Agreement shall be deemed a waiver, expressed or implied, of the County/Governmental Agency's sovereign immunity or an increase in the limits of liability pursuant to Section 768.28, Florida Statutes, regardless of whether any such obligations are based in tort, contract, statute, strict

liability, negligence, product liability or otherwise nor shall anything included herein be construed as consent by County/Governmental Agency to be sued by a third party in any matter arising out of this Order.

c. Notices. Parties shall ensure any Notices are provided in accordance with the "Notices" section of the Agreement at the address for Contractor listed in the Agreement and the address for County/Governmental Agency listed in the Participation Agreement.

d. Public Records. The provisions of Section 119.0701 are hereby incorporated as if fully set forth herein. Governmental Agency's public records custodian is as follows:

Warranties and Disclaimer.

a. Each person signing this Order, represents and warrants that they are duly authorized and have legal capacity to execute and bind the respective party to the terms and conditions of this Order. Each party represents and warrants to the other that the execution and delivery of the Order and the performance of such Party's obligations thereunder have been duly authorized and that this Order is a valid and legal agreement binding on such Party and enforceable in accordance with its terms.

b. D-R Media warrants that the Services will perform substantially in accordance with the Agreement, documentation, and marketing proposals, and free of any material defect. D-R Media warrants to the Governmental Agency that, upon notice given to D-R Media of any defect in design or fault or improper workmanship, D-R Media shall remedy any such defect. D-R Media makes no warranty regarding, and will have no responsibility for, any claim arising out of: (i) a modification of the Services made by anyone other than D- R Media, even in a situation where D- R Media approves of such modification in writing; or (ii) use of the Services in combination with a third-party service, web hosting service, or server not authorized by D-R Media.

c. EXCEPT FOR THE EXPRESS WARRANTIES IN THE AGREEMENT AND THIS ORDER, D-R MEDIA HEREBY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY OR OTHERWISE, INCLUDING ANY IMPLIED WARRANTY OF

MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR ARISING FROM A PRIOR COURSE OF DEALING.

d. EACH PROVISION OF THIS ORDER THAT PROVIDES FOR A LIMITATION OF LIABILITY, DISCLAIMER OF WARRANTIES, OR EXCLUSION OF DAMAGES IS TO ALLOCATE THE RISKS OF THIS ORDER BETWEEN THE PARTIES. THIS ALLOCATION IS REFLECTED IN THE PRICING OFFERED BY D-R MEDIA TO GOVERNMENTAL AGENCY AND IS AN ESSENTIAL ELEMENT OF THE BASIS OF THE BARGAIN BETWEEN THE PARTIES. EACH OF THESE PROVISIONS IS SEVERABLE AND INDEPENDENT OF ALL OTHER PROVISIONS OF THIS ORDER.

Ownership and Content Responsibility.

a. Upon completion of the Initial Implementation and go-live date, County/Governmental Agency shall assume full responsibility for County/Governmental Agency Content maintenance and administration. County/Governmental Agency, not D- R Media, shall have sole responsibility for the accuracy, quality, integrity, legality, reliability, appropriateness, and intellectual property ownership or right to use of all Governmental Agency Content.

b. At any time during the term of the applicable Order, County/Governmental Agency shall have the ability to download the County/Governmental Agency Content and export the County/Governmental Agency data through the Services.

Responsibilities of the Parties.

a. D-R Media will not be liable for any failure of performance that is caused by or the result of any act or omission by Governmental Agency or any entity employed/contracted on the Governmental Agency's behalf.

b. County/Governmental Agency shall be responsible for all activity that occurs under County/Governmental Agency's accounts by or on behalf of County/Governmental Agency. County/Governmental Agency agrees to (a) be solely responsible for all designated and authorized individuals chosen by Governmental Agency ("User") activity, which must be in accordance with this Order; (b) be solely responsible for County/Governmental Agency content and data; (c) obtain and maintain during the term

all necessary consents, agreements and approvals from end-users, individuals, or any other third parties for all actual or intended uses of information, data, or other content County/Governmental Agency will use in connection with the Services; (d) use commercially reasonable efforts to prevent unauthorized access to, or use of, any User's log-in information and the Services, and notify D-R Media promptly of any known unauthorized access or use of the foregoing; and (e) use the Services only in accordance with applicable laws and regulations.

c. The Parties shall comply with all applicable local, state, and federal laws, treaties, regulations, and conventions in connection with its use and provision of any of the Services or D-R Media Property.

d. In the event of a security breach at the sole fault of the negligence, malicious actions, omissions, or misconduct of D-R Media, D-R Media, as the data custodian, shall comply will all remediation efforts as required by applicable federal and state law.

(Signatures appear on the following page.)

IN WITNESS WHEREOF, the Parties hereto have made and executed this Order,
effective as of the date the last party signs this Order.

GOVERNMENTAL AGENCY NAME

ATTEST:

By: _____
GOVERNMENTAL AGENCY NAME/TITLE

CITY CLERK

Print Name
____ day of _____, 20__

Contractor

Signature

Print/Type Name

Title

**Form Participation Agreement for Publication of Legal Notices on County Designated
Publicly Accessible Website**

This Form Participation Agreement ("Participation Agreement") is made and entered into by and between Polk County, a political subdivision of the State of Florida ("County"), and _____, a local government existing under the laws of the State of Florida ("Local Government") (each a "Party," and collectively the "Parties").

RECITALS

- A. During the 2022 legislative session, the Florida Legislature enacted House Bill 7049, which created Section 50.0311, Florida Statutes.
- B. Effective January 1, 2023, Section 50.0311, Florida Statutes, authorizes a local governmental agency to publish legal notices under specified conditions on a publicly accessible website, owned or designated by the applicable county, instead of in a print newspaper.
- C. Local Government represents that it is a governmental agency as defined in Section 50.0311, Florida Statutes. Local Government desires to utilize County's designated publicly accessible website for certain required notices and advertisements.
- D. Pursuant to Section 50.0311, Florida Statutes, County designated the website operated by D-R Media ("Website") as County's publicly accessible website for publication of notices and advertisements ("Publications").

Now, therefore, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

- 1. Recitals. The truth and accuracy of each clause set forth above is acknowledged by the Parties.
- 2. Designation of Website. County has entered into an agreement with Website ("Website Contract") for Publications. County may at any time, upon at least ninety (90) days prior to

written notice to Local Government in accordance with the Notices section of this Participation Agreement, designate a different entity as County's publicly accessible website pursuant to Section 50.0311, Florida Statutes. Parties shall consider any such new designation as automatically effective upon the date stated in County's notice without the need for an amendment to this Participation Agreement, and upon the effective date the new website shall be the "Website" for purposes of this Participation Agreement.

3. Utilization of Website. Local Government may utilize the Website for its Publications if and to the extent it elects to do so. Nothing in this Participation Agreement obligates Local Government to utilize the Website for any Publication. However, any utilization of Website by Local Government for Publications pursuant to Section 50.0311, Florida Statutes, shall be obtained exclusively through the Website Contract and not through any other contract or procurement method. Local Government agrees that no other website is County's designated publicly accessible website, and Local Government agrees it may not take any action to challenge or otherwise attempt to disqualify the designation of Website (or any substitute website pursuant to Section 2 above) as the properly designated website of County pursuant to Section 50.0311, Florida Statutes.

4. Term. The term of this Participation Agreement shall commence upon the date it is fully executed by the Parties ("Effective Date") and shall continue until terminated by either Party as otherwise provided herein.

5. Compliance with Notice Requirements. For the duration of this Participation Agreement, Local Government shall comply with all applicable requirements, obligations, duties, and procedures set forth in Chapter 50, Florida Statutes ("Notice Requirements"), as may be amended from time to time, relating to any Publications published on the Website. County shall have no responsibility for ensuring that Local Government, the Website, or the Publications comply with the Notice Requirements or any other applicable law, rule, or regulation.

6. County Actions are Ministerial. Local Government acknowledges that any and all Publications of Local Government are prepared by Local Government and not by County. Local Government shall construe any and all actions of County in conjunction with, or

relating to, the designation of the Website for use by Local Government as, purely ministerial acts.

7. Costs and Payment. Local Government shall be solely responsible for the timely payment of all fees and costs associated with its Publications and use of the Website. Local Government shall utilize the Website Contract to obtain from Website any applicable services Local Government requires relating to Publications and shall pay Website directly for all such services provided in connection with Publications. Additionally, Local Government shall be solely responsible for payment of any and all mailing costs or other costs associated with the Publications or otherwise incurred relating to the Publications pursuant to Chapter 50, Florida Statutes, including without limitation Section 50.0311(6), Florida Statutes. County shall not be responsible for any fees or costs associated with: (a) use of the Website by Local Government; (b) any Publication; or (c) compliance with Chapter 50, Florida Statutes. Local Government recognizes and agrees that if Local Government fails to timely pay Website, then Website may terminate Local Government's access to the Website, and County shall have no liability to Local Government for such termination or lack of access, or any subsequent costs which Local Government might incur due to such termination or lack of access. Likewise, Local Government acknowledges that County has no control over payment processing services.

8. Sovereign Immunity. Except to the extent sovereign immunity may be deemed waived by entering into this Participation Agreement, nothing herein is intended to serve as a waiver of sovereign immunity by either Party nor shall anything included herein be construed as consent by either Party to be sued by a third party in any matter arising out of this Participation Agreement.

9. Indemnification. Local Government shall indemnify and hold harmless County and all of County's current, past, and future officers, agents, and employees (collectively, "Indemnified Party") from and against any and all causes of action, demands, claims, losses, liabilities, and expenditures of any kind, including attorneys' fees, court costs, and expenses, including through the conclusion of any appellate proceedings, raised or asserted by any person or entity not a party to this Participation Agreement, and caused

or alleged to be caused, in whole or in part, by any breach of this Participation Agreement by Local Government, or any intentional, reckless, or negligent act or omission of Local Government, its officers, employees, or agents, arising from, relating to, or in connection with this Participation Agreement or any Publication. The obligations of this section shall survive the expiration or earlier termination of this Participation Agreement.

10. Termination.

10.1. Termination without cause. Either Party may terminate this Participation Agreement without cause upon at least ninety (90) days' prior written notice to the other Party.

10.2. Termination with cause. If the Party in breach has not corrected the breach within thirty (30) days after receipt of written notice from the aggrieved Party identifying the breach, then the aggrieved Party may terminate this Participation Agreement for cause.

10.3. Automatic Termination. If the publication of electronic notices is determined to be illegal by a court of competent jurisdiction, or if the Florida Legislature modifies Florida law to prohibit utilization of County's designated publicly accessible website for Publications, then this Participation Agreement will be deemed automatically terminated upon such finding becoming final or such law becoming effective, as applicable.

11. Notices. In order for a notice to a Party to be effective under this Participation Agreement, notice must be sent via U.S. first-class mail, with a contemporaneous copy sent via e-mail, to the addresses listed below and shall be effective upon mailing. The addresses for notice shall remain as set forth herein unless and until changed by providing notice of such change in accordance with the provisions of this section.

FOR COUNTY:

County Manager

Polk County Board of County Commissioners

P.O. Box 9005

Bartow, Florida 33830

With a copy to:
County Attorney
Polk County Board of County Commissioners
P.O. Box 9005, Drawer AT01 Bartow,
Florida 33830

FOR LOCAL GOVERNMENT:

Email address: _____

12. Prior Agreements. Parties shall consider this Participation Agreement as representing the final and complete understanding of the subject matter of this Participation Agreement and supersedes all prior and contemporaneous negotiations and discussions regarding same. All commitments, agreements, and understandings of the Parties concerning the subject matter of this Participation Agreement are contained herein.

13. Assignment. Neither this Participation Agreement nor any term or provision hereof or right hereunder may be assignable by either Party without the prior written consent of the other Party. Any assignment, transfer, encumbrance, or subcontract in violation of this section shall be void and ineffective.

14. Interpretation. The headings contained in this Participation Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Participation Agreement. All personal pronouns used in this Participation Agreement shall include any other gender, and the singular shall include the plural, and vice versa, unless the context otherwise requires. Terms such as "herein" refer to this Participation Agreement as a whole and not to any particular sentence, paragraph, or section where they appear, unless the context otherwise requires. Whenever reference is made to a section or article of this

Participation Agreement, such reference is to the section or article as a whole, including all of the subsections of such section, unless the reference is made to a particular subsection or subparagraph of such section or article.

15. Third-Party Beneficiaries. Neither Local Government nor County intends to directly or substantially benefit a third party by this Participation Agreement. Therefore, the Parties acknowledge that there are no third-party beneficiaries to this Participation Agreement and that no third party shall be entitled to assert a right or claim against either of them based upon this Participation Agreement.

16. Law, Jurisdiction, Venue, Waiver of Jury Trial. This Participation Agreement shall be interpreted and construed in accordance with and governed by the laws of the State of Florida. The exclusive venue for any lawsuit arising from, related to, or in connection with this Participation Agreement shall be in the state courts of the Tenth Judicial Circuit in and for Polk County, Florida. If any claim arising from, related to, or in connection with this Participation Agreement must be litigated in federal court, then the exclusive venue for any such lawsuit shall be in the United States District Court, or the United States Bankruptcy Court, for the Middle District of Florida. EACH PARTY EXPRESSLY, VOLUNTARILY, INTENTIONALLY, IRREVOCABLY, AND KNOWINGLY WAIVES ANY RIGHTS IT MAY HAVE TO A TRIAL BY JURY OF ANY CIVIL LITIGATION RELATED TO THIS PARTICIPATION AGREEMENT.

17. Amendments. No modification, amendment, or alteration in the terms or conditions contained herein shall be effective unless contained in a written document prepared with the same or similar formality as this Participation Agreement and executed on behalf of County and Local Government, respectively, by persons authorized to execute same on their behalf.

18. Representation of Authority. Each individual executing this Participation Agreement on behalf of a Party represents and warrants that they are, on the date they sign this Participation Agreement, duly authorized by all necessary and appropriate action to execute this Participation Agreement on behalf of such Party and that they do so with full legal authority.

19. Counterparts and Multiple Originals. This Participation Agreement may be

executed in multiple originals, and may be executed in counterparts, whether signed physically or electronically, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same Participation Agreement.

20. Materiality and Waiver or Breach. Each requirement, duty, and obligation set forth herein was bargained for at arm's-length. Each requirement, duty, and obligation set forth herein is substantial and important to the formation of this Participation Agreement, and each is, therefore, a material term. Any Party's failure to enforce any provision of this Participation Agreement shall not be deemed a waiver of such provision or modification of this Participation Agreement. A waiver of any breach of a provision of this Participation Agreement shall not be deemed a waiver of any subsequent breach and shall not be construed to be a modification of the terms of this Participation Agreement. For a waiver to be effective, any waiver must be in writing signed by an authorized signatory of the Party granting the waiver.

21. Compliance with Laws. Each Party shall comply with all applicable federal, state, and local laws, codes, ordinances, rules, and regulations in performing its duties, responsibilities, and obligations pursuant to this Participation Agreement.

(Remainder of this page intentionally left blank.)

IN WITNESS WHEREOF, the Parties have signed this Agreement and through their duly authorized signatories on the dates noted below their names.

ATTEST:

Stacy M. Butterfield
Clerk to the Board

POLK COUNTY

a political subdivision of the State of Florida

By: _____
Deputy Clerk

By: _____
County Manager

Date:
.....

ATTEST:

Local Government.

Signature

Signature

Print Name

Print Name

Title

Title

SECTION VII

September 25, 2024

Highland Meadows West Community Development District
Board of Supervisors

We are pleased to confirm our understanding of the services we are to provide Highland Meadows West Community Development District, (“the District”) for the fiscal year ended September 30, 2023 and with an option for four (4) additional annual renewals for fiscal years ended 2024, 2025, 2026 and 2027.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund (general fund, debt service fund, capital projects fund), and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the years ended September 30, 2023, 2024, 2025, 2026 and 2027. In addition, we will examine the District’s compliance with the requirements of Section 218.415 Florida Statutes in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement we will apply certain limited procedures to the District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

1. Management’s Discussion and Analysis
2. Budgetary comparison schedule

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor’s Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Highland Meadows West Community Development District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making information available for the drafting of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

Subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of DiBartolomeo, McBee, Hartley & Barnes, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis. Provided that such information and any necessary feedback is provided on a timely basis, we will submit a preliminary draft audit report for your review no later than May 15 following the fiscal year for which the audit is conducted, and will submit a final audit report for your review no later than June 15 following the fiscal year for which the audit is conducted.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jim Hartley is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fees for these services are not to exceed \$2,850 for the year ending 2023, \$2,950 for year ending 2024, \$3,100 for year ending 2025, \$3,150 for year ending 2026 and \$3,250 for the year ending, 2027, respectively. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary or if additional Bonds are issued, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

Either party may unilaterally terminate this agreement, with or without cause, upon thirty (30) days written notice. Upon any termination of this Agreement, the District will pay all invoices for services rendered prior to the date of the notice of termination but subject to any offsets that the District may have. Pursuant to Section 218.391, Florida Statutes, all invoices for fees or other compensation must be submitted in sufficient detail to demonstrate compliance with the terms of this engagement.

We shall take all necessary steps to ensure that the audit is completed in a timely fashion so that the financial reports and audits may be approved by the District's Board of Supervisors within 180 days after the end of the fiscal year under review.

We agree and understand that Chapter 119, Florida Statutes, may be applicable to documents prepared in connection with the services provided hereunder and agree to cooperate with public record requests made there under. In connection with this Agreement, we agree to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, Florida Statutes, the terms of which are incorporated herein. Among other requirements, we will:

- a. Keep and maintain public records required by the District to perform the service.

- b. Upon request from the District’s custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District’s custodian of public records, in a format that is compatible with the information technology systems of the District.
- e. If auditor has questions regarding the application of Chapter 119, Florida statutes, to its duty to provide public records relating to this agreement, contact the public records custodian at: c/o Governmental Management Services – Central Florida LLC, 219 East Livingston Street, Orlando, Florida 32801, or recordrequest@gmscfl.com, phone: (407) 841-5524.

Reporting

We will issue a written report upon completion of our audit of Highland Meadows West Community Development District’s financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Highland Meadows West Community Development District and believe this letter accurately summarizes the terms of our engagement, and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between DiBartolomeo, McBee, Hartley & Barnes and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.

RESPONSE:

This letter correctly sets forth the understanding of Highland Meadows West Community Development District.

Signature: _____

Title: _____

Date: _____

SECTION VIII

SECTION C

Highland Meadows West CDD

Field Management Report



November 19, 2024

Marshall Tindall

Field Services Manager

GMS

Complete

Landscaping

- + Landscaper has kept the CDD tracts well maintained.
- + Tree straightening is on schedule for handful of trees needed following storms.



In Progress

Hurricane Cleanup

- ✚ Street signs tallied and replaced where needed.
- ✚ Initial stage of fence cleanup was completed: Usable materials were reinstalled as able. Other materials collected and stacked.
- ✚ Coordinating with vendors for remaining repairs.
- ✚ Replacing lid on playground garbage can.



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 1

[Highland Meadows West CDD] Landscape Fee Summary

Contractor: Prince and Sons, Inc

Address: 200 S. F Street

Haines City, FL 33844

Phone: (863) 422-5207

Fax:

Contact: Lucas Martin

Email: Lmartin@princeandsonsinc.com

Property: Orchid Terrace CDD

Address: 219 E. Livingston St.
Orlando,
Florida,
32801

Phone: (407) 346 - 2453

Contact: Marshall Tindall

Email: mtindall@gmscfl.com

	JAN	FEB	MAR	APRIL	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
ESSENTIAL SERVICES A-D (Component A) - Mowing/Detailing	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	4,216	\$50,592
TURF CARE (Component B) Bahia/St Augustine/Zoysia													\$0
TREE/SHRUB CARE (Component C) Tree/Shrub Fert	158	158	158	158	158	158	158	158	158	158	158	158	\$1,896
IRRIGATION MAINT. (Component D)	225	225	225	225	225	225	225	225	225	225	225	225	\$2,700
Dog Station (Component E.1)	87 <i>Count:</i>	87	87	87	87	87	87	87	87	87	87	87	\$1,044
BED DRESSING - Estimate mulch yds (Component E.2) <i>Per Yard Pricing:</i>					<i>Mulch Yds</i>						<i>Mulch Yds</i>		\$0
PALM TRIMMING (Component E.3) <i>Per Palm Price:</i> <i>Palm counts:</i>													\$0
TOTAL FEE PER MONTH:	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$56,232
Flat Fee Schedule	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$4,686	\$56,232

Essential Services Mowing/Detailing/Irrigation/Fert and Pest	\$55,188
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Extra Services Annual Changes, Palm Pruning, Mulch	\$1,044
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TOTAL	\$56,232.00
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SECTION 2



PRICING TRASH COLLECT FOR SERVICES

- Trash and Pet stations Once a Week → \$ 35.00/per station/month
- Trash and Pet stations Two X a week → \$ 50.00/per station/month
- Trash and Pet stations Three X a week → \$ 75.00/per station/month
- Mail trash removal, 3 times a week → \$100.00/per station/month
- Dog waist Dispenser bags, as needed, 200 bags/box → \$10.00/box

Supplies, chemicals and equipment will be provided by CSS Clean Star Services. Products used to Disinfect for the Covid19, are CDC certified and approved.

SECTION D

SECTION 1

Highland Meadows West Community Development District

Summary of Check Register

October 1, 2024 to November 1, 2024

Fund	Date	Check No.'s	Amount
General Fund	10/14/24	631-633	\$ 10,573.04
	10/22/24	634-641	\$ 3,973.60
	10/29/24	642-643	\$ 1,217.82
Total Amount			\$ 15,764.46

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
10/14/24	00052	9/26/24	13276	202409	320	53800	48200		CLEANING SVCS-SEP24	*	100.00		
									CLEAN STAR SERVICES OF CENTRAL FL			100.00	000631
10/14/24	00001	8/31/24	208	202408	320	53800	47400		INSTALL SLIDE/FENCE/RAILS	*	800.00		
		10/01/24	209	202410	310	51300	34000		MANAGEMENT FEES-OCT24	*	3,750.00		
		10/01/24	209	202410	310	51300	35200		WEBSITE ADMIN-OCT24	*	105.00		
		10/01/24	209	202410	310	51300	35100		INFORMATION TECH-OCT24	*	157.50		
		10/01/24	209	202410	310	51300	31300		DISSEMINATION SVCS-OCT24	*	525.00		
		10/01/24	209	202410	310	51300	51000		OFFICE SUPPLIES-OCT24	*	.45		
		10/01/24	209	202410	310	51300	42000		POSTAGE-OCT24	*	23.09		
		10/01/24	210	202410	320	53800	12000		FIELD MANAGEMENT-OCT24	*	833.33		
									GOVERNMENTAL MANAGEMENT SERVICES			6,194.37	000632
10/14/24	00026	10/01/24	14671	202410	320	53800	46200		LANDSCAPE MAINT-OCT24	*	4,278.67		
									PRINCE & SONS INC.			4,278.67	000633
10/22/24	00041	10/15/24	BH101520	202410	310	51300	11000		SUPERVISOR FEE-10/15/24	*	200.00		
									BOBBIE HENLEY			200.00	000634
10/22/24	00005	10/01/24	91315	202410	310	51300	54000		SPECIAL DISTRICT FEE FY25	*	175.00		
									DEPT OF ECONOMIC OPPORTUNITY			175.00	000635
10/22/24	00054	9/30/24	00067006	202409	310	51300	48000		BOS MEETING DATES-9/5/24	*	597.96		
									GANNETT FLORIDA LOCALIQ			597.96	000636
10/22/24	00001	10/01/24	211	202410	320	53800	46500		RIGHT OF WAY TREE INSPECT	*	885.42		
									GOVERNMENTAL MANAGEMENT SERVICES			885.42	000637
10/22/24	00051	10/15/24	JS101520	202410	310	51300	11000		SUPERVISOR FEE-10/15/24	*	200.00		
									JESSICA SPENCER			200.00	000638

HIMW --HIGH WEST-- CWRIGHT

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #	
10/22/24	00036	8/20/24	10174	202407	310	51300	31500		ATTORNEY SVCS-JUL24	*	1,391.22			
		10/16/24	10615	202409	310	51300	31500		ATTORNEY SVCS-SEP24	*	124.00			
												KILINSKI VAN WYK, PLLC	1,515.22	000639
10/22/24	00061	10/15/24	KC101520	202410	310	51300	11000		SUPERVISOR FEE-10/15/24	*	200.00			
												KRISTIN CASSIDY	200.00	000640
10/22/24	00044	10/15/24	LR101520	202410	310	51300	11000		SUPERVISOR FEE-10/15/24	*	200.00			
												LINDSEY RODEN	200.00	000641
10/29/24	00001	9/30/24	212	202409	320	53800	47400		MAIL SIGN/BONGO DRUMS	*	462.36			
												GOVERNMENTAL MANAGEMENT SERVICES	462.36	000642
10/29/24	00026	10/17/24	14930	202410	320	53800	47300		FIX NOZZLES/ROTOR/L BREAK	*	80.46			
		10/18/24	14943	202410	320	53800	46300		RE-STAKING OAK TREES	*	675.00			
												PRINCE & SONS INC.	755.46	000643
											TOTAL FOR BANK A	15,764.46		
											TOTAL FOR REGISTER	15,764.46		

SECTION 2

Highland Meadows West
Community Development District

Unaudited Financial Reporting
September 30, 2024



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Highland Meadows West

Community Development District

Combined Balance Sheet

September 30, 2024

	General Fund	Debt Service Fund	Capital Reserve Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 93,422	\$ -	\$ -	\$ 93,422
State Board Administration	\$ 141,396	\$ -	\$ -	\$ 141,396
Money Market Funds	\$ -	\$ -	\$ 102,987	\$ 102,987
Investments:				
<u>Series 2019</u>				
Reserve	\$ -	\$ 160,125	\$ -	\$ 160,125
Revenue	\$ -	\$ 274,037	\$ -	\$ 274,037
Prepayment	\$ -	\$ 1,132	\$ -	\$ 1,132
<u>Series 2020A2</u>				
Reserve	\$ -	\$ 78,728	\$ -	\$ 78,728
Revenue	\$ -	\$ 77,851	\$ -	\$ 77,851
Prepayment	\$ -	\$ 1	\$ -	\$ 1
<u>Series 2020A3</u>				
Reserve	\$ -	\$ 27,886	\$ -	\$ 27,886
Revenue	\$ -	\$ 32,371	\$ -	\$ 32,371
Prepayment	\$ -	\$ 1	\$ -	\$ 1
Prepaid Expenses	\$ 21,992	\$ -	\$ -	\$ 21,992
Total Assets	\$ 256,809	\$ 652,132	\$ 102,987	\$ 1,011,928
Liabilities:				
Accounts Payable	\$ 3,476	\$ -	\$ -	\$ 3,476
Total Liabilities	\$ 3,476	\$ -	\$ -	\$ 3,476
Fund Balance:				
Nonspendable:				
Prepaid Items	\$ 21,992	\$ -	\$ -	\$ 21,992
Restricted for:				
Debt Service - Series 2019	\$ -	\$ 435,294	\$ -	\$ 435,294
Debt Service - Series 2020A2	\$ -	\$ 156,580	\$ -	\$ 156,580
Debt Service - Series 2020A3	\$ -	\$ 60,258	\$ -	\$ 60,258
Assigned for:				
Capital Reserves	\$ -	\$ -	\$ 102,987	\$ 102,987
Unassigned	\$ 231,342	\$ -	\$ -	\$ 231,342
Total Fund Balances	\$ 253,334	\$ 652,132	\$ 102,987	\$ 1,008,453
Total Liabilities & Fund Balance	\$ 256,809	\$ 652,132	\$ 102,987	\$ 1,011,928

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments - Tax Roll	\$ 434,733	\$ 434,733	\$ 436,923	\$ 2,190
Interest Income	\$ -	\$ -	\$ 1,396	\$ 1,396
Other Revenue	\$ -	\$ -	\$ 330	\$ 330
Total Revenues	\$ 434,733	\$ 434,733	\$ 438,649	\$ 3,916
Expenditures:				
General & Administrative:				
Supervisor Fees	\$ 12,000	\$ 12,000	\$ 7,000	\$ 5,000
Engineering	\$ 15,000	\$ 15,000	\$ 3,630	\$ 11,370
District Counsel	\$ 18,961	\$ 18,961	\$ 11,960	\$ 7,001
Annual Audit	\$ 6,100	\$ 6,100	\$ 2,850	\$ 3,250
Assessment Administration	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Arbitrage	\$ 900	\$ 900	\$ 450	\$ 450
Dissemination	\$ 6,000	\$ 6,000	\$ 6,000	\$ -
Trustee Fees	\$ 12,297	\$ 12,297	\$ 10,129	\$ 2,168
Management Fees	\$ 40,124	\$ 40,124	\$ 40,124	\$ -
Information Technology	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Postage & Delivery	\$ 970	\$ 970	\$ 1,291	\$ (321)
Office Supplies	\$ 1,000	\$ 1,000	\$ 4	\$ 996
Copies	\$ 500	\$ 500	\$ 119	\$ 381
Insurance	\$ 6,886	\$ 6,886	\$ 6,197	\$ 689
Legal Advertising	\$ 2,500	\$ 2,500	\$ 7,078	\$ (4,578)
Other Current Charges	\$ 972	\$ 972	\$ 512	\$ 461
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Subtotal General & Administrative	\$ 132,385	\$ 132,385	\$ 105,518	\$ 26,868

Highland Meadows West

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
<i>Operations & Maintenance</i>				
Field Expenditures				
Property Insurance	\$ 4,745	\$ 4,745	\$ 5,124	\$ (380)
Field Management	\$ 8,348	\$ 8,348	\$ 8,348	\$ (1)
Interlocal Amenity Agreement	\$ 101,033	\$ 101,033	\$ 101,034	\$ (1)
Playground Lease	\$ 30,000	\$ 30,000	\$ 9,538	\$ 20,462
Landscape Maintenance	\$ 56,250	\$ 56,250	\$ 50,873	\$ 5,377
Landscape Replacement	\$ 18,000	\$ 18,000	\$ -	\$ 18,000
Streetlights	\$ 19,800	\$ 19,800	\$ 15,499	\$ 4,301
Electric	\$ 6,864	\$ 6,864	\$ 6,579	\$ 285
Water & Sewer	\$ 5,400	\$ 5,400	\$ 1,760	\$ 3,640
Sidewalk & Asphalt Maintenance	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Irrigation Repairs	\$ 6,000	\$ 6,000	\$ 1,349	\$ 4,651
General Repairs & Maintenance	\$ 10,000	\$ 10,000	\$ 18,294	\$ (8,294)
Janitorial	\$ 1,200	\$ 1,200	\$ 1,200	\$ -
Contingency	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
Subtotal Operations & Maintenance	\$ 277,639	\$ 277,639	\$ 219,598	\$ 58,040
Total Expenditures	\$ 410,024	\$ 410,024	\$ 325,116	\$ 84,908
Excess (Deficiency) of Revenues over Expenditures	\$ 24,709	\$ 24,709	\$ 113,533	\$ (80,992)
<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)		\$ 63,533	
Fund Balance - Beginning	\$ 25,291		\$ 189,801	
Fund Balance - Ending	\$ -		\$ 253,334	

Highland Meadows West

Community Development District

Debt Service Fund Series 2019

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments	\$ 322,524	\$ 322,524	\$ 324,149	\$ 1,625
Interest Income	\$ -	\$ -	\$ 18,879	\$ 18,879
Total Revenues	\$ 322,524	\$ 322,524	\$ 343,028	\$ 20,504
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	\$ 8,287	\$ 28,791	\$ 20,504
Fund Balance - Beginning	\$ 240,954		\$ 406,504	
Fund Balance - Ending	\$ 249,241		\$ 435,294	

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 September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments	\$ 157,625	\$ 157,625	\$ 158,419	\$ 794
Interest Income	\$ -	\$ -	\$ 7,850	\$ 7,850
Total Revenues	\$ 157,625	\$ 157,625	\$ 166,269	\$ 8,644
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	\$ 1,031	\$ 9,675	\$ 8,644
Fund Balance - Beginning	\$ 66,304		\$ 146,905	
Fund Balance - Ending	\$ 67,335		\$ 156,580	

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 September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Assessments	\$ 55,775	\$ 55,775	\$ 56,056	\$ 281
Interest Income	\$ -	\$ -	\$ 2,953	\$ 2,953
Total Revenues	\$ 55,775	\$ 55,775	\$ 59,009	\$ 3,234
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	\$ 2,506	\$ 5,740	\$ 3,234
Fund Balance - Beginning	\$ 25,937		\$ 54,518	
Fund Balance - Ending	\$ 28,444		\$ 60,258	

Highland Meadows West

Community Development District

Capital Reserve Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues				
Interest Income	\$ -	\$ -	\$ 2,987	\$ 2,987
Total Revenues	\$ -	\$ -	\$ 2,987	\$ 2,987
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 2,987	\$ 2,987
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		\$ 52,987	
Fund Balance - Beginning	\$ 50,000		\$ 50,000	
Fund Balance - Ending	\$ 100,000		\$ 102,987	

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	\$ 617	\$ 1,396
Other Revenue	\$ 30	\$ -	\$ -	\$ -	\$ 30	\$ -	\$ 60	\$ 60	\$ 60	\$ 30	\$ -	\$ 60	\$ 330
Total Revenues	\$ 30	\$ 10,945	\$ 406,253	\$ 4,124	\$ 6,124	\$ 1,036	\$ 5,253	\$ 88	\$ 3,294	\$ 173	\$ 652	\$ 677	\$ 438,649
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	\$ 1,391	\$ 111	\$ 124	\$ 11,960
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	\$ 500	\$ 6,000
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	\$ 3,344	\$ 40,124
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 1,800
Website Maintenance	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
Postage & Delivery	\$ 4	\$ 42	\$ 5	\$ 181	\$ 10	\$ 10	\$ 8	\$ 820	\$ 21	\$ 43	\$ 119	\$ 29	\$ 1,291
Office Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4
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	\$ 598	\$ 7,078
Other Current Charges	\$ 39	\$ 39	\$ 39	\$ 39	\$ 41	\$ 41	\$ 49	\$ 41	\$ 41	\$ 41	\$ 41	\$ 62	\$ 512
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	\$ 9,135	\$ 4,627	\$ 4,907	\$ 105,518

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	\$ 696	\$ 8,348
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	\$ 4,279	\$ 50,873
Landscape Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Streetlights	\$ 1,501	\$ 155	\$ 540	\$ 155	\$ 2,810	\$ 1,482	\$ 1,482	\$ 1,482	\$ 1,473	\$ 1,472	\$ 1,472	\$ 1,473	\$ 15,499
Electric	\$ 659	\$ 626	\$ 947	\$ 489	\$ 596	\$ 412	\$ 428	\$ 432	\$ 457	\$ 505	\$ 502	\$ 526	\$ 6,579
Water & Sewer	\$ 173	\$ 141	\$ 288	\$ 144	\$ -	\$ 89	\$ 95	\$ 101	\$ 95	\$ 132	\$ 223	\$ 281	\$ 1,760
Irrigation Repairs	\$ 512	\$ -	\$ 265	\$ 51	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ 471	\$ -	\$ -	\$ 1,349
Janitorial	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 1,200
General Repairs & Maintenance	\$ 857	\$ 4,026	\$ 545	\$ 1,003	\$ 1,202	\$ 686	\$ 1,223	\$ -	\$ 3,105	\$ 4,385	\$ 800	\$ 462	\$ 18,294
Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operations & Maintenance	\$ 15,263	\$ 11,386	\$ 9,021	\$ 109,313	\$ 11,096	\$ 9,105	\$ 9,665	\$ 7,089	\$ 10,204	\$ 11,568	\$ 8,072	\$ 7,816	\$ 219,598
Total Expenditures	\$ 39,654	\$ 17,933	\$ 14,118	\$ 116,543	\$ 18,044	\$ 18,198	\$ 17,372	\$ 14,544	\$ 22,583	\$ 20,704	\$ 12,699	\$ 12,724	\$ 325,116
Excess (Deficiency) of Revenues over Expenditures	\$ (39,624)	\$ (6,988)	\$ 392,135	\$ (112,419)	\$ (11,920)	\$ (17,162)	\$ (12,120)	\$ (14,456)	\$ (19,289)	\$ (20,531)	\$ (12,047)	\$ (12,047)	\$ 113,533
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)	\$ (70,531)	\$ (12,047)	\$ (12,047)	\$ 63,533

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

SECTION 3

District Name:	Highland Meadows West Community Development District
Address and Location of Loss:	192 Denali St, Haines City, FL
Date of Loss:	10/9/2024
Point of Contact:	Marshall Tindall & Monica Virgen
Contact Phone Number:	407-346-2453 (Marshall Tindall, Field Manager) 407- 930-4314 (Monica Virgen, District Manager)
Contact Email:	mtindall@gmscfl.com / mvirgen@gmscfl.com
Description of Damage: (Please attach photos if available)	Hurricane force winds caused damage to several structures on district property: <ul style="list-style-type: none"> • Widespread fence damage • Missing and leaning street signs • PHOTOS: https://www.gmsorlandorecords.com/index.php/s/T3scLiApUJ9tJcz
Reported By:	Monica Virgen
Additional Remarks:	