



Rizzetta & Company

# Highland Meadows Community Development District

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**Board of Supervisors'  
Special Meeting  
April 20, 2021**

**District Office:  
8529 South Park Circle, Suite 330  
Orlando, Florida 32819  
407.472.2471**

[www.highlandmeadowscdd.org](http://www.highlandmeadowscdd.org)

## **HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT**

Rizzetta & Company, Inc., 8529 South Park Circle, Suite 330, Orlando, FL 32819

<b>Board of Supervisors</b>	Cindy Chenowith Robert Williams Headley Oliver Eric Chenowith	Chair Vice Chair Assistant Secretary Assistant Secretary
<b>District Manager</b>	Matthew Huber	Rizzetta & Company, Inc.
<b>District Counsel</b>	Roy Van Wyk	Hopping Green & Sams
<b>District Engineer</b>	Rey Malave	Dewberry Engineering

**All cellular phones must be placed on mute while in the meeting room.**

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 472-2471. 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), who can aid you in contacting the District Office.

A person who decides to appeal any decision made at the meeting/hearing/workshop with respect to any matter considered at the meeting/hearing/workshop is advised that 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.

**HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT**  
**DISTRICT OFFICE • 8529 SOUTH PARK CIRCLE • SUITE 330 • ORLANDO, FL 32819**  
[www.highlandmeadowscdd.org](http://www.highlandmeadowscdd.org)

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April 13, 2021

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

**AGENDA**

Dear Board Members:

The audit review and special meeting of the Board of Supervisors of the Highland Meadows Community Development District will be held on **Tuesday, April 20, 2021 at 11:00 a.m.** at City Hall, located at 1 Allapaha Avenue, Davenport, FL 33837. The following is the Tentative agenda for this meeting:

**AUDIT COMMITTEE MEETING:**

1. **CALL TO ORDER/ROLL CALL**
2. **BUSINESS ADMINISTRATION**
  - A. Review of Proposals for Auditing Services.....Tab 1
  - B. Ranking of Auditor Proposals
3. **ADJOURNMENT**

**BOARD OF SUPERVISORS MEETING:**

1. **CALL TO ORDER**
2. **AUDIENCE COMMENTS**
3. **STAFF REPORTS**
  - A. District Counsel
    - i. Consideration of E-Verify Memo of Understanding Requirements.....Tab 2
    - ii. Consideration of Fee Agreement.....Tab 3
  - B. District Engineer
  - C. District Manager
4. **BUSINESS ITEMS**
  - A. Discussion of Appointment of Candidate
  - B. Consideration of Resolution 2021-03, Designating Assistant Secretary.....Tab 4
  - C. Consideration of Audit Review Committee Recommendations
  - D. Consideration of 222 Highland Meadows Pl. Fence Proposal – Venefence...Tab 5
  - E. Consideration of Entrance Pressure Washing Proposals – Blown Away.....Tab 6
  - F. Consideration of Grading and Sodding Proposals.....Tab 7
  - G. Discussion of Wall Repairs
  - H. Discussion of Grading and Drainage Repairs
  - I. Discussion of Erosion Repairs
  - J. Discussion Regarding Audit Committee's Payment for Audit Meetings
5. **BUSINESS ADMINISTRATION**
  - A. Consideration of the Minutes of the Audit Committee Meeting held on January 13, 2021.....Tab 8
  - B. Consideration of the Minutes of the Board of Supervisors' Special Meeting held on January 13, 2021.....Tab 9
  - C. Consideration of Operation and Maintenance Expenditures for November 2020 – March 2021.....Tab 10
6. **SUPERVISOR REQUESTS**
7. **ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to contact us at (407) 472-2471.

Sincerely,

*Matthew Huber*

Matthew Huber  
District Manager

# *Audit Committee Meeting*

# **Tab 1**

**HIGHLAND MEADOWS  
COMMUNITY DEVELOPMENT DISTRICT**

**PROPOSAL FOR AUDIT SERVICES**

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**PROPOSED BY:**

Berger, Toombs, Elam, Gaines & Frank  
CERTIFIED PUBLIC ACCOUNTANTS, PL

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600 Citrus Avenue, Suite 200  
Fort Pierce, Florida 34950

(772) 461-6120

**CONTACT PERSON:**

J. W. Gaines, CPA, Director

**DATE OF PROPOSAL:**

April 2, 2021

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

April 2, 2021

Highland Meadows Community Development District  
Rizzetta & Company, Inc.  
8529 South Park Circle, Suite 330  
Orlando, FL 32819

Dear District Manager:

Thank you very much for the opportunity to present our professional credentials to provide audit services for Highland Meadows Community Development District.

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL has assembled a team of governmental and nonprofit specialists second to none to serve our clients. Our firm has the necessary qualifications and experience to serve as the independent auditors for Highland Meadows Community Development District. We will provide you with top quality, responsive service.

## **Experience**

Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is a recognized leader in providing services to governmental and nonprofit agencies throughout Florida. We have been the independent auditors for a number of local governmental agencies and through our experience in performing their audits, we have been able to increase our audit efficiency and; therefore, reduce costs. We have continually passed this cost savings on to our clients and will continue to do so in the future. As a result of our experience and expertise, we have developed an effective and efficient audit approach designed to meet or exceed the performance specifications in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the standards for financial and compliance audits. We will conduct the audit in accordance with auditing standards generally accepted in the United States of America; "Government Auditing Standards" issued by the Comptroller General of the United States; the provisions of the Single Audit Act, Subpart F of Title 2 US Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, with minimal disruption to your operations. Our firm has frequent technical updates to keep our personnel informed and up-to-date on all changes that are occurring within the industry.



Highland Meadows Community Development District  
April 2, 2021

Our firm is a member of the Government Audit Quality Center, an organization dedicated to improving government audit quality. We also utilize the audit program software of a nationally recognized CPA firm to assure us that we are up to date with all auditing standards and to assist us maintain maximum audit efficiencies.

To facilitate your evaluation of our qualifications and experience, we have arranged this proposal to include a resume of our firm, including our available staff, our extensive prior governmental and nonprofit auditing experience and clients to be contacted.

You need a firm that will provide an efficient, cost-effective, high-quality audit within critical time constraints. You need a firm with the prerequisite governmental and nonprofit experience to perform your audit according to stringent legal and regulatory requirements, a firm that understands the complex nature of community development districts and their unique compliance requirements. You need a firm with recognized governmental and nonprofit specialists within the finance and governmental communities. And, certainly, you need a firm that will provide you with valuable feedback to enhance your current and future operations. Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL is that firm. J. W. Gaines is the person authorized to make representations for the firm.

Thank you again for the opportunity to submit this proposal to Highland Meadows Community Development District.

Very truly yours,

*Berger Toombs Elam  
Gaines + Frank*

Berger, Toombs, Elam, Gaines & Frank  
Certified Public Accountants PL  
Fort Pierce, Florida

## **PROFILE OF THE PROPOSER**

### **Description and History of Audit Firm**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is a Treasure Coast public accounting firm, which qualifies as a small business firm, as established by the Small Business Administration (13 CFR 121.38), with offices in Fort Pierce and Stuart. We are a member of the Florida Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. The firm was formed from the merger of Edwards, Berger, Harris & Company (originated in 1972) and McAlpin, Curtis & Associates (originated in 1949). J. W. Gaines and Associates (originated in 1979) merged with the firm in 2004. Our tremendous growth rate experienced over the last 71 years is directly attributable to the firm's unrelenting dedication to providing the highest quality, responsive professional services attainable to its clients.

We are a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA) to assure we meet the highest standards. Membership in this practice section requires that our firm meet more stringent standards than standard AICPA membership. These rigorous requirements include the requirement of a triennial peer review of our firm's auditing and accounting practice and annual Continuing Professional Education (CPE) for all accounting staff (whether CPA or non-CPA). For standard AICPA membership, only a quality review is required and only CPAs must meet CPE requirements.

We are also a member of the Government Audit Quality Center ("the Center") of the American Institute of Certified Public Accountants to assure the quality of our government audits. Membership in the Center, which is voluntary, requires our firm to comply with additional standards to promote the quality of government audits.

We have been extensively involved in serving local government entities with professional accounting, auditing and consulting services throughout the entire 71 year history of our firm. Our substantial experience over the years makes us uniquely qualified to provide accounting, auditing, and consulting services to these clients. We are a recognized leader in providing services to governmental and nonprofit agencies on the Treasure Coast and in Central and South Florida, with extensive experience in auditing community development districts and water control districts. We were the independent auditors of the City of Fort Pierce for over 37 years and currently, we are the independent auditors for St. Lucie County since 2002, and for 38 of the 42 years that the county has been audited by CPA firms. Additionally, we have performed audits of the City of Stuart, the City of Vero Beach, Indian River County and Martin County. We also presently audit over 75 Community Development Districts throughout Florida.

Our firm was founded on the belief that we are better able to respond to our clients needs through education, experience, independence, quality control, and personal service. Our firm's commitment to quality is reflected in our endeavor of professional excellence via continuing education, the use of the latest computer technology, professional membership in PCPS and peer review.

We believe our approach to audit engagements, intelligence and innovation teamed with sound professional judgment enables us to explore new concepts while remaining sensitive to the fundamental need for practical solutions. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen.

## Professional Staff Resources

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has a total of 32 professional and administrative staff (including 14 professional staff with extensive experience servicing government entities). The work will be performed out of our Fort Pierce office with a proposed staff of one senior accountant and one or two staff accountants supervised by an audit manager and audit partner. With the exception of the directors of the firm's offices, the professional staff is not specifically assigned to any of our individual offices. The professional and administrative staff resources available to you through Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL are as follows:

	<u>Total</u>
Partners/Directors (CPA's)	5
Principals (CPA)	1
Managers (CPA)	1
Senior/Supervisor Accountants (2 CPA's)	3
Staff Accountants (1 CPA)	9
Computer Specialist	1
Paraprofessional	8
Administrative	<u>4</u>
Total – all personnel	32

Following is a brief description of each employee classification:

**Staff Accountant** – Staff accountants work directly under the constant supervision of the auditor-in-charge and, are responsible for the various testing of documents, account analysis and any other duties as his/her supervisor believes appropriate. Minimum qualification for a staff accountant is graduation from an accredited university or college with a degree in accounting or equivalent.

**Senior Accountant** – A senior accountant must possess all the qualifications of the staff accountant, in addition to being able to draft the necessary reports and financial statements, and supervise other staff accountants when necessary.

**Managers** – A manager must possess the qualifications of the senior accountant, plus be able to work without extensive supervision from the auditor-in-charge. The manager should be able to draft audit reports from start to finish and to supervise the audit team, if necessary.

**Principal** – A principal is a partner/director in training. He has been a manager for several years and possesses the technical skills to act as the auditor-in-charge. A principal has no financial interest in the firm.

**Partner/Director** – The director has extensive governmental auditing experience and acts as the auditor-in-charge. Directors have a financial interest in the firm.

## **Professional Staff Resources (Continued)**

**Independence** – Independence of the public accounting firm, with respect to the audit client, is the foundation from which the public gains its trust in the opinion issued by the public accounting firm at the end of the audit process. This independence must be in appearance as well as in fact. The public must perceive that the accounting firm is independent of the audit entity to ensure that nothing would compromise the opinion issued by the public accounting firm. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is independent of Highland Meadows Community Development District, including its elected officials and related parties, at the date of this proposal, as defined by the following rules, regulations, and standards:

AuSection 220 – Statements on Auditing Standards issued by the American Institute of Certified Public Accountants;

ET Sections 101 and 102 – Code of Professional Conduct of the American Institute of Certified Public Accountants;

Chapter 21A-1, Florida Administrative Code;

Section 473.315, Florida Statutes; and,

Government Auditing Standards, issued by the Comptroller General of the United States.

On an annual basis, all members of the firm are required to confirm, in writing, that they have no personal or financial relationships or holding that would impair their independence with regard to the firm's clients.

Independence is a hallmark of our profession. We encourage our staff to use professional judgment in situations where our independence could be impaired or the perception of a conflict of interest might exist. In the governmental sector, public perception is as important as professional standards. Therefore, the utmost care must be exercised by independent auditors in the performance of their duties.

### **Ability to Furnish the Required Services**

As previously noted in the Profile of the Proposer section of this document, our firm has been in existence for over 69 years. We have provided audit services to some clients for over 30 years continually. Our firm is insured against physical loss through commercial insurance and we also carry liability insurance. The majority of our audit documentation is stored electronically, both on our office network and on each employee laptop or computer assigned to each specific job. Our office computer network is backed up on tape, so in the event of a total equipment loss, we can restore all data as soon as replacement equipment is acquired. In addition, our field laptop computers carry the same data and can be used in the event of emergency with virtually no delay in completing the required services.

## **ADDITIONAL SERVICES PROVIDED**

### **Arbitrage Rebate Services**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** also provides arbitrage rebate compliance and related services to governmental issuers. The Tax Reform Act of 1986 requires issuers of most tax-exempt obligations to pay (i.e., “rebate”) to the United States government any arbitrage profits. Arbitrage profits are earnings on the investment of bond proceeds and certain other monies in excess of what would have been earned had such monies been invested at a yield equal to the yield on the bonds.

Federal tax law requires that interim rebate calculations and payments are due at the end of every fifth bond year. Final payment is required upon redemption of the bonds. More frequent calculations may be deemed advisable by an issuer’s auditor, trustee or bond counsel or to assure that accurate and current records are available. These more frequent requirements are usually contained in the Arbitrage or Rebate Certificate with respect to the bonds.

Our firm performs a comprehensive rebate analysis and includes the following:

- Verifying that the issue is subject to rebate;
- Calculating the bond yield;
- Identifying, and separately accounting for, all “Gross Proceeds” (as that term is defined in the Code) of the bond issue, including those requiring analysis due to “transferred proceeds” and/or “commingled funds” circumstances;
- Determining what general and/or elective options are available to Gross proceeds of the issue;
- Calculating the issue’s excess investment earning (rebate liability), if any;
- Delivering appropriate documentation to support all calculations;
- Providing an executive summary identifying the methodology employed, major assumptions, conclusions, and any other recommendations for changes in recordkeeping and investment policies;
- Assisting as necessary in the event of an Internal Revenue Service inquiry; and,
- Consulting with issue staff, as necessary, regarding arbitrage related matters.

## **GOVERNMENTAL AUDITING EXPERIENCE**

**Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** has been practicing public accounting in Florida for 69 years. Our success over the years has been the result of a strong commitment to providing personalized quality service to our clients.

The current members of our firm have performed audits of over 900 community development districts, and over 1,800 audits of municipalities, counties and other governmental entities such as the City of Fort Pierce and St. Lucie County.

Our firm provides a variety of accounting, auditing, tax litigation support, and consulting services. Some of the professional accounting, auditing and management consulting services that are provided by our firm are listed below:

- Performance of annual financial and compliance audits, including Single Audits of state and federal financial assistance programs, under the provisions of the Single Audit Act, Subpart F of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), with minimal disruptions to your operations;
- Performance of special compliance audits to ascertain compliance with the applicable local, state and federal laws and regulations;
- Issuance of comfort letters and consent letters in conjunction with the issuance of tax-exempt debt obligations, including compiling financial data and interim period financial statement reviews;
- Calculation of estimated and actual federal arbitrage rebates;
- Assistance in compiling historical financial data for first-time and supplemental submissions for GFOA Certificate of Achievement for Excellence in Financial Reporting;
- Preparation of indirect cost allocation systems in accordance with Federal and State regulatory requirements;
- Providing human resource and employee benefit consulting;
- Performance of automation feasibility studies and disaster recovery plans;
- Performance feasibility studies concerning major fixed asset acquisitions and utility plant expansion plans (including electric, water, pollution control, and sanitation utilities); and
- Assistance in litigation, including testimony in civil and criminal court.
- Assist clients who utilize QuickBooks software with their software needs. Our Certified QuickBooks Advisor has undergone extensive training through QuickBooks and has passed several exams to attain this Certification.

## **Continuing Professional Education**

All members of the governmental audit staff of our firm, and audit team members assigned to this engagement, are in compliance with the Continuing Professional Education (CPE) requirements set forth in Government Auditing Standards issued by the Comptroller General of the United States. In addition, our firm is in compliance with the applicable provisions of the Florida Statutes that require CPA's to have met certain CPE requirements prior to proposing on governmental audit engagements.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

The audit team has extensive experience in performing governmental audits and is exposed to intensive and continuing concentration on these types of audits. Due to the total number of governmental audits our team performs, each member of our governmental staff must understand and be able to perform several types of governmental audits. It is our objective to provide each professional employee fifty hours or more of comprehensive continuing professional education each year. This is accomplished through attending seminars throughout Florida and is reinforced through in-house training.

Our firm has made a steadfast commitment to professional education. Our active attendance and participation in continuing professional education is a major part of our objective to obtain the most recent knowledge on issues which are of importance to our clients. We are growing on the reputation for work that our firm is providing today.

### **Quality Control Program**

Quality control requires continuing commitment to professional excellence. **Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants, PL** is formally dedicated to that commitment.

To ensure maintaining the standards of working excellence required by our firm, we joined the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants (AICPA). To be a participating member firm of this practice section, a firm must obtain an independent Peer Review of its quality control policies and procedures to ascertain the firm's compliance with existing auditing standards on the applicable engagements.

The scope of the Peer Review is comprehensive in that it specifically reviews the following quality control policies and procedures of the participating firm:

- Professional, economic, and administrative independence;
- Assignment of professional personnel to engagements;
- Consultation on technical matters;
- Supervision of engagement personnel;
- Hiring and employment of personnel;
- Professional development;
- Advancement;
- Acceptance and continuation of clients; and,
- Inspection and review system.

We believe that our commitment to the program is rewarding not only to our firm, but primarily to our clients.

The external independent Peer Review of the elements of our quality control policies and procedures performed by an independent certified public accountant, approved by the PCPS of the AICPA, provides you with the assurance that we continue to conform to standards of the profession in the conduct of our accounting and auditing practice.

## **GOVERNMENTAL AUDITING EXPERIENCE (CONTINUED)**

Our firm is also a member of Governmental Audit Quality Center (GAQC), a voluntary membership center for CPA firms that perform governmental audits. This center promotes the quality of governmental audits.

Our firm has completed successive Peer Reviews. These reviews included a representative sample of our firm's local governmental auditing engagements. As a result of these reviews, our firm obtained an unqualified opinion on our quality control program and work procedures. On page 31 is a copy of our most recent Peer Review report. It should be noted that we received a pass rating.

Our firm has never had any disciplinary actions by state regulatory bodies or professional organizations.

As our firm performs approximately one hundred fifty audits each year that are reviewed by federal, state or local entities, we are constantly dealing with questions from these entities about our audits. We are pleased to say that any questions that have been raised were minor issues and were easily resolved without re-issuing any reports.

### **Certificate of Achievement for Excellence in Financial Reporting (CAFR)**

We are proud and honored to have been involved with the City of Fort Pierce and the Fort Pierce Utilities Authority when they received their first Certificates of Achievement for Excellence in Financial Reporting for the fiscal years ended September 30, 1988 and 1994, respectively. We were also instrumental in the City of Stuart receiving the award, in our first year of performing their audit, for the year ended September 30, 1999.

We also assisted St. Lucie County, Florida for the year ended September 30, 2003, in preparing their first Comprehensive Annual Financial Report, and St. Lucie County has received their Certificate of Achievement for Excellence in Financial Reporting every year since.

As continued commitment to insuring that we are providing the highest level of experience, we have had at least one employee of our firm serve on the GFOA – Special Review Committee since the mid-1980s. This committee is made up of selective Certified Public Accountants throughout the United States who have demonstrated their high level of knowledge and expertise in governmental accounting. Each committee member attends a special review meeting at the Annual GFOA Conference. At this meeting, the committee reports on the Certificate of Achievement Program's most recent results, future goals, and common reporting deficiencies.

We feel that our previous experience in assisting the City of Fort Pierce, the Fort Pierce Utilities Authority and St. Lucie County obtain their first CAFRs, and the City of Stuart in continuing to receive a CAFR and our firm's continued involvement with the GFOA, and the CAFR review committee make us a valued asset for any client in the field of governmental financial reporting.



## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### References

Terracina Community Development  
District  
Jeff Walker, Special District Services  
(561) 630-4922

Gateway Community Development  
District  
Stephen Bloom, Severn Trent Management  
(954) 753-5841

The Reserve Community Development District  
  
Darrin Mossing, Governmental Management  
Services LLC  
(407) 841-5524

Port of the Islands Community Development  
District  
Cal Teague, Premier District Management  
  
(239) 690-7100 ext 101

In addition to the above, we have the following additional governmental audit experience:

### Community Development Districts

Aberdeen Community Development  
District

Beacon Lakes Community  
Development District

Alta Lakes Community Development  
District

Beaumont Community Development  
District

Amelia Concourse Community  
Development District

Bella Collina Community Development  
District

Amelia Walk Community  
Development District

Bonnet Creek Community  
Development District

Aqua One Community Development  
District

Buckeye Park Community  
Development District

Arborwood Community Development  
District

Candler Hills East Community  
Development District

Arlington Ridge Community  
Development District

Cedar Hammock Community  
Development District

Bartram Springs Community  
Development District

Central Lake Community  
Development District

Baytree Community Development  
District

Channing Park Community  
Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Cheval West Community Development District	Evergreen Community Development District
Coconut Cay Community Development District	Forest Brooke Community Development District
Colonial Country Club Community Development District	Gateway Services Community Development District
Connerton West Community Development District	Gramercy Farms Community Development District
Copperstone Community Development District	Greenway Improvement District
Creekside @ Twin Creeks Community Development District	Greyhawk Landing Community Development District
Deer Run Community Development District	Griffin Lakes Community Development District
Dowden West Community Development District	Habitat Community Development District
DP1 Community Development District	Harbor Bay Community Development District
Eagle Point Community Development District	Harbourage at Braden River Community Development District
East Nassau Stewardship District	Harmony Community Development District
Eastlake Oaks Community Development District	Harmony West Community Development District
Easton Park Community Development District	Harrison Ranch Community Development District
Estancia @ Wiregrass Community Development District	Hawkstone Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Heritage Harbor Community Development District	Madeira Community Development District
Heritage Isles Community Development District	Marhsall Creek Community Development District
Heritage Lake Park Community Development District	Meadow Pointe IV Community Development District
Heritage Landing Community Development District	Meadow View at Twin Creek Community Development District
Heritage Palms Community Development District	Mediterra North Community Development District
Heron Isles Community Development District	Midtown Miami Community Development District
Heron Isles Community Development District	Mira Lago West Community Development District
Highland Meadows II Community Development District	Montecito Community Development District
Julington Creek Community Development District	Narcoossee Community Development District
Laguna Lakes Community Development District	Naturewalk Community Development District
Lake Bernadette Community Development District	New Port Tampa Bay Community Development District
Lakeside Plantation Community Development District	Overoaks Community Development District
Landings at Miami Community Development District	Panther Trace II Community Development District
Legends Bay Community Development District	Paseo Community Development District
Lexington Oaks Community Development District	Pine Ridge Plantation Community Development District
Live Oak No. 2 Community Development District	Piney Z Community Development District

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Poinciana Community Development District	Sampson Creek Community Development District
Poinciana West Community Development District	San Simeon Community Development District
Port of the Islands Community Development District	Six Mile Creek Community Development District
Portofino Isles Community Development District	South Village Community Development District
Quarry Community Development District	Southern Hills Plantation I Community Development District
Renaissance Commons Community Development District	Southern Hills Plantation III Community Development District
Reserve Community Development District	South Fork Community Development District
Reserve #2 Community Development District	St. John's Forest Community Development District
River Glen Community Development District	Stoneybrook South Community Development District
River Hall Community Development District	Stoneybrook South at ChampionsGate Community Development District
River Place on the St. Lucie Community Development District	Stoneybrook West Community Development District
Rivers Edge Community Development District	Tern Bay Community Development District
Riverwood Community Development District	Terracina Community Development District
Riverwood Estates Community Development District	Tison's Landing Community Development District
Rolling Hills Community Development District	TPOST Community Development District
Rolling Oaks Community Development District	

## GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)

Triple Creek Community  
Development District

Vizcaya in Kendall  
Development District

TSR Community Development  
District

Waterset North Community  
Development District

Turnbull Creek Community  
Development District

Westside Community Development  
District

Twin Creeks North Community  
Development District

WildBlue Community Development  
District

Urban Orlando Community  
Development District

Willow Creek Community  
Development District

Verano #2 Community  
Development District

Willow Hammock Community  
Development District

Viera East Community  
Development District

Winston Trails Community  
Development District

VillaMar Community  
Development District

Zephyr Ridge Community  
Development District

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Other Governmental Organizations

City of Westlake	Office of the Medical Examiner, District 19
Florida Inland Navigation District	Rupert J. Smith Law Library of St. Lucie County
Fort Pierce Farms Water Control District	St. Lucie Education Foundation
Indian River Regional Crime Laboratory, District 19, Florida	Seminole Improvement District
Viera Stewardship District	Troup Indiantown Water Control District

### Current or Recent Single Audits.

St. Lucie County, Florida Early Learning Coalition, Inc. Treasure Coast Food Bank, Inc.	Gateway Services Community Development District
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Members of our audit team have acquired extensive experience from performing or participating in over 2,100 audits of governments, independent special taxing districts, school boards, and other agencies that receive public money and utilize fund accounting.

Much of our firm's auditing experience is with compliance auditing, which is required for publicly financed agencies. In this type of audit, we do a financial examination and also confirm compliance with various statutory and regulatory guidelines.

Following is a summary of our other experience, including Auditor General experience, as it pertains to other governmental and fund accounting audits.

### Counties

(Includes elected constitutional officers, utilities and dependent taxing districts)

Indian River  
Martin  
Okeechobee  
Palm Beach

### Municipalities

City of Port St. Lucie  
City of Vero Beach  
Town of Orchid

## **GOVERNMENTAL AUDIT EXPERIENCE (CONTINUED)**

### Special Districts

Bannon Lakes Community Development District  
Boggy Creek Community Development District  
Capron Trail Community Development District  
Celebration Pointe Community Development District  
Coquina Water Control District  
Diamond Hill Community Development District  
Dovera Community Development District  
Durbin Crossing Community Development District  
Golden Lakes Community Development District  
Lakewood Ranch Community Development District  
Martin Soil and Water Conservation District  
Meadow Pointe III Community Development District  
Myrtle Creek Community Development District  
St. Lucie County – Fort Pierce Fire District  
The Crossings at Fleming Island  
St. Lucie West Services District  
Indian River County Mosquito Control District  
St. John's Water Control District  
Westchase and Westchase East Community Development Districts  
Pier Park Community Development District  
Verandahs Community Development District  
Magnolia Park Community Development District

### Schools and Colleges

Federal Student Aid Programs – Indian River Community College  
Indian River Community College  
Okeechobee County District School Board  
St. Lucie County District School Board

### State and County Agencies

Central Florida Foreign-Trade Zone, Inc. (a nonprofit organization affiliated with the St. Lucie County Board of County Commissioners)  
Florida School for Boys at Okeechobee  
Indian River Community College Crime Laboratory  
Indian River Correctional Institution

## **FEE SCHEDULE**

We propose the fee for our audit services described below to be \$3,210 for the years ended September 30, 2021, 2022, and 2023, and \$3,345 for the years ended September 30, 2024 and 2025. The fee is contingent upon the financial records and accounting systems of Highland Meadows Community Development District being “audit ready” and the financial activity for the District is not materially increased. If we discover that additional preparation work or subsidiary schedules are needed, we will consult with your authorized representative. We can assist with this additional work at our standard rates should you desire.

## **SCOPE OF WORK TO BE PERFORMED**

If selected as the District's auditors, we will perform a financial and compliance audit in accordance with Section 11.45, Florida Statutes, in order to express an opinion on an annual basis on the financial statements of Highland Meadows Community Development District as of September 30, 2021, 2022, 2023, 2024, and 2025. The audits will be performed to the extent necessary to express an opinion on the fairness in all material respects with which the financial statements present the financial position, results of operations and changes in financial position in conformity with generally accepted accounting principles and to determine whether, for selected transactions, operations are properly conducted in accordance with legal and regulatory requirements. Reportable conditions that are also material weaknesses shall be identified as such in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters. Other (non-reportable) conditions discovered during the course of the audit will be reported in a separate letter to management, which will be referred to in the Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters.

Our audit will be performed in accordance with standards for financial and compliance audits contained in *Government Auditing Standards*, as well as in compliance with rules and regulations of audits of special districts as set forth by the State Auditor General in Chapter 10.550, Local Governmental Entity Audits, and other relevant federal, state and county orders, statutes, ordinances, charter, resolutions, bond covenants, Administrative Code and procedures, or rules and regulations which may pertain to the work required in the engagement.

The primary purpose of our audit will be to express an opinion on the financial statements discussed above. It should be noted that such audits are subject to the inherent risk that errors or irregularities may not be detected. However, if conditions are discovered which lead to the belief that material errors, defalcations or other irregularities may exist or if other circumstances are encountered that require extended services, we will promptly notify the appropriate individual.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **J. W. Gaines, CPA, CITP**

Director – 41 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Affiliate member Government Finance Officers Association
- ◆ Past President, Vice President-Campaign Chairman, Vice President and Board Member of United Way of St. Lucie County, 1989 - 1994
- ◆ Past President, President Elect, Secretary and Treasurer of the Treasure Coast Chapter of the Florida Institute of Certified Public Accountants, 1988 - 1991
- ◆ Past President of Ft. Pierce Kiwanis Club, 1994 - 95, Member/Board Member since 1982
- ◆ Past President, Vice President and Treasurer of St. Lucie County Chapter of the American Cancer Society, 1980 -1986
- ◆ Member of the St. Lucie County Chamber of Commerce, Member Board of Directors, Treasurer, September 2002 - 2006, Chairman Elect 2007, Chairman 2008, Past Chairman 2009
- ◆ Member Lawnwood Regional Medical Center Board of Trustees, 2000 – Present, Chairman 2013 - Present
- ◆ Member of St. Lucie County Citizens Budget Committee, 2001 – 2002
- ◆ Member of Ft. Pierce Citizens Budget Advisory Committee, 2010 – 2011
- ◆ Member of Ft. Pierce Civil Service Appeals Board, 2013 - Present

#### **Professional Experience**

- ◆ Miles Grant Development/Country Club – Stuart, Florida, July 1975 – October 1976
- ◆ State Auditor General's Office – Public Accounts Auditor – November 1976 through September 1979
- ◆ Director - Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for numerous government and nonprofit audits.
- ◆ Over 30 years experience in all phases of public accounting and auditing experience, with a concentration in financial and compliance audits. Mr. Gaines has been involved in all phases of the audits listed on the preceding pages.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

**J. W. Gaines, CPA, CITP (Continued)**

Director

#### **Continuing Professional Education**

- ◆ Has participated in numerous continuing professional education courses provided by nationally recognized sponsors over the last two years to keep abreast of the latest developments in accounting and auditing such as:
  - Governmental Accounting Report and Audit Update
  - Analytical Procedures, FICPA
  - Annual Update for Accountants and Auditors
  - Single Audit Sampling and Other Considerations

# ***Commitment to Quality Service***

## **Personnel Qualifications and Experience**

### **David S. McGuire, CPA, CITP**

Accounting and Audit Principal – 18 years

Accounting and Audit Manager – 4 years

Staff Accountant – 11 years

### **Education**

- ◆ University of Central Florida, B.A. – Accounting
- ◆ Barry University – Master of Professional Accountancy

### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy
- ◆ Certified Information Technology Professional (CITP) – American Institute of Certified Public Accountants
- ◆ Certified Not-For-Profit Core Concepts 2018

### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Associate Member, Florida Government Finance Office Associates
- ◆ Assistant Coach – St. Lucie County Youth Football Organization (1994 – 2005)
- ◆ Assistant Coach – Greater Port St. Lucie Football League, Inc. (2006 – 2010)
- ◆ Board Member – Greater Port St. Lucie Football League, Inc. (2011 – 2017)
- ◆ Treasurer, AIDS Research and Treatment Center of the Treasure Coast, Inc. (2000 – 2003)
- ◆ Board Member/Treasurer, North Treasure Coast Chapter, American Red Cross (2004 – 2010)
- ◆ Member/Board Member of Port St. Lucie Kiwanis (1994 – 2001)
- ◆ President (2014/15) of Sunrise Kiwanis of Fort Pierce (2004 – 2017)
- ◆ St. Lucie District School Board Superintendent Search Committee (2013 – present)
- ◆ Board Member – Phrozen Pharoes (2019-2021)

### **Professional Experience**

- ◆ Twenty-eight years public accounting experience with an emphasis on nonprofit and governmental organizations.
- ◆ Audit Manager in-charge on a variety of audit and review engagements within several industries, including the following government and nonprofit organizations:
  - St. Lucie County, Florida
  - 19<sup>th</sup> Circuit Office of Medical Examiner
  - Troup Indiantown Water Control District
  - Exchange Club Center for the Prevention of Child Abuse, Inc.
  - Healthy Kids of St. Lucie County
  - Mustard Seed Ministries of Ft. Pierce, Inc.
  - Reaching Our Community Kids, Inc.
  - Reaching Our Community Kids - South
  - St. Lucie County Education Foundation, Inc.
  - Treasure Coast Food Bank, Inc.
  - North Springs Improvement District
- ◆ Four years of service in the United States Air Force in computer operations, with a top secret (SCI/SBI) security clearance.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David S. McGuire, CPA, CITP (Continued)**

Accounting and Audit Principal

#### **Continuing Professional Education**

- ◆ Mr. McGuire has attended numerous continuing professional education courses and seminars taught by nationally recognized sponsors in the accounting auditing and single audit compliance areas. He has attended courses over the last two years in those areas as follows:

Not-for-Profit Auditing Financial Results and Compliance Requirements

Update: Government Accounting Reporting and Auditing

Annual Update for Accountants and Auditors

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **David F. Haughton, CPA**

Accounting and Audit Manager – 30 years

#### **Education**

- ◆ Stetson University, B.B.A. – Accounting

#### **Registrations**

- ◆ Certified Public Accountant – State of Florida, State Board of Accountancy

#### **Professional Affiliations/Community Service**

- ◆ Member of the American and Florida Institutes of Certified Public Accountants
- ◆ Former Member of Florida Institute of Certified Public Accountants Committee on State and Local Government
- ◆ Affiliate Member Government Finance Officers Association (GFOA) for over 10 years
- ◆ Affiliate Member Florida Government Finance Officers Association (FGFOA) for over 10 years
- ◆ Technical Review – 1997 FICPA Course on State and Local Governments in Florida
- ◆ Board of Directors – Kiwanis of Ft. Pierce, Treasurer – 1994-1999; Vice President – 1999-2001

#### **Professional Experience**

- ◆ Twenty-seven years public accounting experience with an emphasis on governmental and nonprofit organizations.
- ◆ State Auditor General's Office – West Palm Beach, Staff Auditor, June 1985 to September 1985
- ◆ Accounting and Audit Manager of Berger, Toombs, Elam, Gaines & Frank, Certified Public Accountants PL, responsible for audit and accounting services including governmental and not-for-profit audits.
- ◆ Over 20 years of public accounting and governmental experience, specializing in governmental and nonprofit organizations with concentration in special districts, including Community Development Districts which provide services including water and sewer utilities. Governmental and non-profit entities served include the following:

##### **Counties:**

St. Lucie County

##### **Municipalities:**

City of Fort Pierce

City of Stuart

# ***Commitment to Quality Service***

<b>Personnel Qualifications and Experience</b>
--

**David F. Haughton, CPA (Continued)**  
Accounting and Audit Manager

**Professional Experience (Continued)**

**Special Districts:**

- Bluewaters Community Development District
- Country Club of Mount Dora Community Development District
- Fiddler’s Creek Community Development District #1 and #2
- Indigo Community Development District
- North Springs Improvement District
- Renaissance Commons Community Development District
- St. Lucie West Services District
- Stoneybrook Community Development District
- Summerville Community Development District
- Terracina Community Development District
- Thousand Oaks Community Development District
- Tree Island Estates Community Development District
- Valencia Acres Community Development District

**Non-Profits:**

- The Dunbar Center, Inc.
- Hibiscus Children’s Foundation, Inc.
- Hope Rural School, Inc.
- Maritime and Yachting Museum of Florida, Inc.
- Tykes and Teens, Inc.
- United Way of Martin County, Inc.
- Workforce Development Board of the Treasure Coast, Inc.

- ◆ While with the Auditor General’s Office he was on the staff for the state audits of the Martin County School District and Okeechobee County School District.
- ◆ During 1997 he performed a technical review of the Florida Institute of Certified Public Accountants state CPE course on Audits of State and Local Governments in Florida. His comments were well received by the author and were utilized in future updates to the course.

**Continuing Professional Education**

- ◆ During the past several years, he has participated in numerous professional development training programs sponsored by the AICPA and FICPA, including state conferences on special districts and governmental auditing in Florida. He averages in excess of 100 hours bi-annually of advanced training which exceeds the 80 hours required in accordance with the continuing professional education requirements of the Florida State Board of accountancy and the AICPA Private Companies Practice Section. He has over 75 hours of governmental CPE credit within the past two years.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Matthew Gonano, CPA**

Senior Staff Accountant – 10 years

#### **Education**

- ◆ University of North Florida, B.B.A. – Accounting
- ◆ University of Alicante, Spain – International Business
- ◆ Florida Atlantic University – Masters of Accounting

#### **Professional Affiliations/Community Service**

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

#### **Professional Experience**

- ◆ Senior Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.
- ◆ Performed audits of nonprofit and governmental organizations in accordance with Governmental Accounting Auditing Standards (GAAS)
- ◆ Performed Single Audits of nonprofit organizations in accordance with OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations.

#### **Continuing Professional Education**

- ◆ Mr. Gonano has participated in numerous continuing professional education courses.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Paul Daly**

Staff Accountant – 9 years

#### **Education**

- ◆ Florida Atlantic University, B.S. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Working to attain the requirements to take the Certified Public Accounting (CPA) exam.



## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Melissa Marlin**

Senior Staff Accountant – 7 years

#### **Education**

- ◆ Indian River State College, A.A. – Accounting
- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mrs. Marlin participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mrs. Marlin is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Bryan Snyder**

Staff Accountant – 5 years

#### **Education**

- ◆ Florida Atlantic University, B.B.A. – Accounting

#### **Professional Experience**

- ◆ Accountant beginning his professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.
- ◆ Mr. Snyder is gaining experience auditing governmental & nonprofit entities.

#### **Continuing Professional Education**

- ◆ Mr. Snyder participates in numerous continuing education courses and plans on working to acquire his CPA certificate.
- ◆ Mr. Snyder is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Maritza Stonebraker**

Staff Accountant – 4 years

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant beginning her professional auditing career with Berger, Toombs, Elam, Gaines, & Frank.

#### **Continuing Professional Education**

- ◆ Mrs. Stonebraker participates in numerous continuing education courses and plans on acquiring her CPA.
- ◆ Mrs. Stonebraker is currently studying to pass the CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Jonathan Herman, CPA**

Senior Staff Accountant – 7 years

#### **Education**

- ◆ University of Central Florida, B.S. – Accounting
- ◆ Florida Atlantic University, MACC

#### **Professional Experience**

- ◆ Accounting graduate with five years experience with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Herman participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Sean Stanton, CPA**

Staff Accountant – 4 years

#### **Education**

- ◆ University of South Florida, B.S. – Accounting
- ◆ Florida Atlantic University, M.B.A. – Accounting

#### **Professional Experience**

- ◆ Staff accountant with Berger, Toombs, Elam, Gaines, & Frank auditing governmental and non-profit entities.

#### **Continuing Professional Education**

- ◆ Mr. Stanton participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Taylor Nuccio**

Staff Accountant – 3 years

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Nuccio participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Nuccio is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Kirk Vasser**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Mr. Vasser participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Mr. Vasser is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.

## ***Commitment to Quality Service***

### **Personnel Qualifications and Experience**

#### **Madison Ballash**

Staff Accountant – 1 year

#### **Education**

- ◆ Indian River State College, B.S.A. – Accounting (May 2020)

#### **Professional Experience**

- ◆ Staff Accountant with Berger, Toombs, Elam, Gaines, & Frank providing professional services to nonprofit and governmental entities.

#### **Continuing Professional Education**

- ◆ Ms. Ballash participates in numerous continuing professional education courses provided by nationally recognized sponsors to keep abreast of the latest developments.
- ◆ Ms. Ballash is currently working towards completing an additional 30 hours of education to qualify to sit for CPA exam.





Judson B. Baggett    6815 Dairy Road  
MBA, CPA, CVA, Partner    Zephyrhills, FL 33542  
Marci Reutimann    (813) 788-2155  
CPA, Partner    (813) 782-8606

### Report on the Firm's System of Quality Control

To the Partners  
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL  
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

October 30, 2019

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, (the firm), in effect for the year ended May 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [aicpa.org/prsummary](http://aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

#### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

#### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of *pass*.

*Baggett, Reutimann & Associates, CPAs PA*  
BAGGETT, REUTIMANN & ASSOCIATES, CPAs, PA  
Signed Electronically by Judson B. Baggett, Reutimann & Associates, CPAs, PA, (N. 1863) email [jsb@baggettcpa.com](mailto:jsb@baggettcpa.com)

Member American Institute of Certified Public Accountants (AICPA) and Florida Institute of Certified Public Accountants (FICPA)  
National Association of Certified Valuation Analysts (NACVA)

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

**District Auditing Services for Fiscal Year 2021, 2022, 2023, 2024 and 2025  
Polk County, Florida**

**INSTRUCTIONS TO PROPOSERS**

**SECTION 1. DUE DATE.** Sealed proposals must be received no later than Friday, April 2nd, 2021, at 12:00 p.m., at the offices of District Manager, located at Rizzetta & Company, Inc., 8529 South Park Circle, Suite 330, Orlando, FL 32819, telephone (407) 472-2471. Proposals will be publicly opened at that time.

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

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

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

**SECTION 5. SUBMISSION OF PROPOSAL.** Submit eight (8) hard copies and one (1) electronic copy of the Proposal Documents, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Highland Meadows Community Development District" on the face of it. Please deliver via UPS, FedEx or Hand Delivery ONLY and label as "Sealed Bid – Do Not Open".

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

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

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

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

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

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

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

- A. List the position or title of all personnel to perform work on the District audit. Include resumes for each person listed; list years of experience in present position for each party listed and years of related experience.
- B. Describe proposed staffing levels, including resumes with applicable certifications.
- C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.
- D. The lump sum cost of the provision of the services under the proposal, plus the lump sum cost of two (2) annual renewals.

**SECTION 13. PROTESTS.** In accordance with the District's Rules of Procedure, any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) calendar hours (excluding Saturday, Sunday, and state holidays) after the receipt of the Proposal Documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days (including Saturday, Sunday, and state holidays) after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Proposal Documents.

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

**HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT  
AUDITOR SELECTION  
EVALUATION CRITERIA**

**1. Ability of Personnel. (20 Points)**

(E.g., geographic location of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; present ability to manage this project; evaluation of existing work load; proposed staffing levels, etc.)

**2. Proposer's Experience. (20 Points)**

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other or current Community Development District(s) in other contracts; character, integrity, reputation of Proposer, etc.)

**3. Understanding of Scope of Work. (20 Points)**

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

**4. Ability to Furnish the Required Services. (20 Points)**

Extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required.

**5. Price. (20 Points)**

Points will be awarded based upon the lowest total proposal for rendering the services and the reasonableness of the proposal.

**Total (100 Points)**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Proposal to Provide Financial Auditing Services:

## **HIGHLAND MEADOWS** COMMUNITY DEVELOPMENT DISTRICT

Proposal Due: April 02, 2021  
12:00PM

**Submitted to:**

Highland Meadows  
Community Development District  
c/o Mathew Huber, District Manager  
8529 South Park Circle, Suite 330  
Orlando, FL 32819

---

**Submitted by:**

Antonio J. Grau, Partner  
Grau & Associates  
951 Yamato Road, Suite 280  
Boca Raton, Florida 33431

**Tel** (561) 994-9299  
(800) 229-4728

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[www.graucpa.com](http://www.graucpa.com)



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# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

April 02, 2021

Highland Meadows Community Development District  
c/o Mathew Huber, District Manager  
8529 South Park Circle, Suite 330  
Orlando, FL 32819

Re: Request for Proposal for Professional Auditing Services for the fiscal year ended September 30, 2021 with an option for four (4) additional annual renewals.

Grau & Associates (Grau) welcomes the opportunity to respond to the Highland Meadows Community Development District's (the "District") Request for Proposal (RFP), and we look forward to working with you on your audit. We are an energetic and robust team of knowledgeable professionals and are a recognized leader of providing services to Community Development Districts. As one of Florida's few firms to primarily focus on government, we are especially equipped to provide you an effective and efficient audit.

Special district audits are at the core of our practice: **we have a total of 360 clients, 329 or 91% of which are special districts.** We know the specifics of the professional services and work products needed to meet your RFP requirements like no other firm. With this level of experience, we are able to increase efficiency, to provide immediate and continued savings, and to minimize disturbances to client operations.

## Why Grau & Associates:

### Knowledgeable Audit Team

Grau is proud that the personnel we assign to your audit are some of the most seasoned auditors in the field. Our staff performs governmental engagements year round. When not working on your audit, your team is refining their audit approach for next year's audit. Our engagement partners have decades of experience and take a hands-on approach to our assignments, which all ensures a smoother process for you.

### Servicing your Individual Needs

Our clients enjoy personalized service designed to satisfy their unique needs and requirements. Throughout the process of our audit, you will find that we welcome working with you to resolve any issues as swiftly and easily as possible. In addition, due to Grau's very low turnover rate for our industry, you also won't have to worry about retraining your auditors from year to year.

### Developing Relationships

We strive to foster mutually beneficial relationships with our clients. We stay in touch year round, updating, collaborating and assisting you in implementing new legislation, rules and standards that affect your organization. We are also available as a sounding board and assist with technical questions.

### Maintaining an Impeccable Reputation

We have never been involved in any litigation, proceeding or received any disciplinary action. Additionally, we have never been charged with, or convicted of, a public entity crime of any sort. We are financially stable and have never been involved in any bankruptcy proceedings.

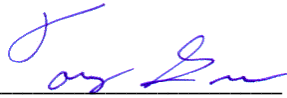
### Complying With Standards

Our audit will follow the Auditing Standards of the AICPA, Generally Accepted Government Auditing Standards, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida, and any other applicable federal, state and local regulations. We will deliver our reports in accordance with your requirements.

This proposal is a firm and irrevocable offer for 90 days. We certify this proposal is made without previous understanding, agreement or connection either with any previous firms or corporations offering a proposal for the same items. We also certify our proposal is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action, and was prepared in good faith. Only the person(s), company or parties interested in the project as principals are named in the proposal. Grau has no existing or potential conflicts, and anticipates no conflicts during the engagement. Our Federal I.D. number is 20-2067322.

We would be happy to answer any questions or to provide any additional information. We are genuinely excited about the prospect of serving you and establishing a long-term relationship. Please do not hesitate to call or email either of our Partners, Antonio J. Grau, CPA ([tgrau@graucpa.com](mailto:tgrau@graucpa.com)) or Racquel McIntosh, CPA ([rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com)) at 561.994.9299. We thank you for considering our firm's qualifications and experience.

Very truly yours,  
Grau & Associates



Antonio J. Grau



# Firm Qualifications



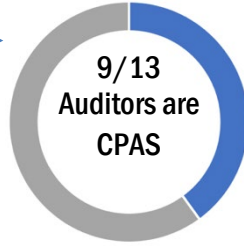
**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# Grau's Focus and Experience

## Our Team



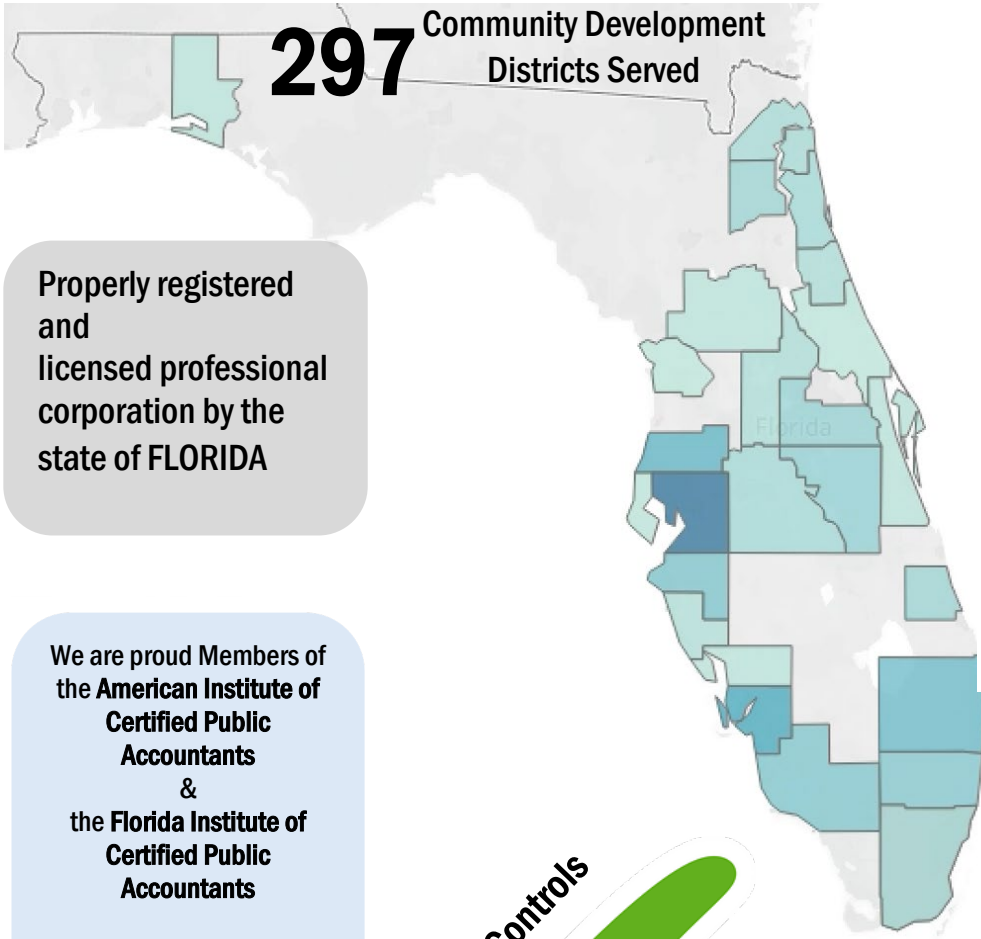
3 Partners  
10 Professional Staff  
2 Administrative Professionals



# 2005

Year founded

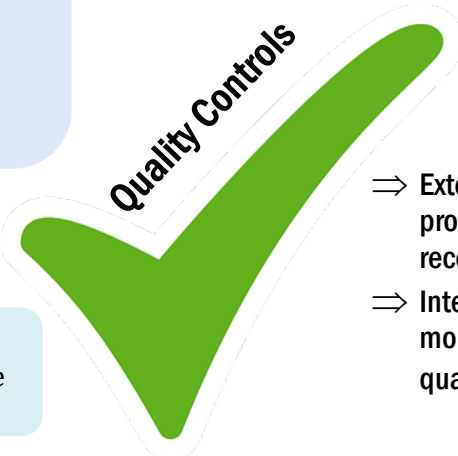
## Services Provided



Properly registered and licensed professional corporation by the state of FLORIDA

We are proud Members of the American Institute of Certified Public Accountants & the Florida Institute of Certified Public Accountants

## Quality Controls



- ⇒ External quality review program: consistently receives a pass
- ⇒ Internal: ongoing monitoring to maintain quality



AICPA | FICPA | GFOA | FASD | FGFOA

See next page for report and certificate



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau  
Grau & Associates  
951 Yamato Rd Ste 280  
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,  
*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee  
paul@ficpa.org  
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

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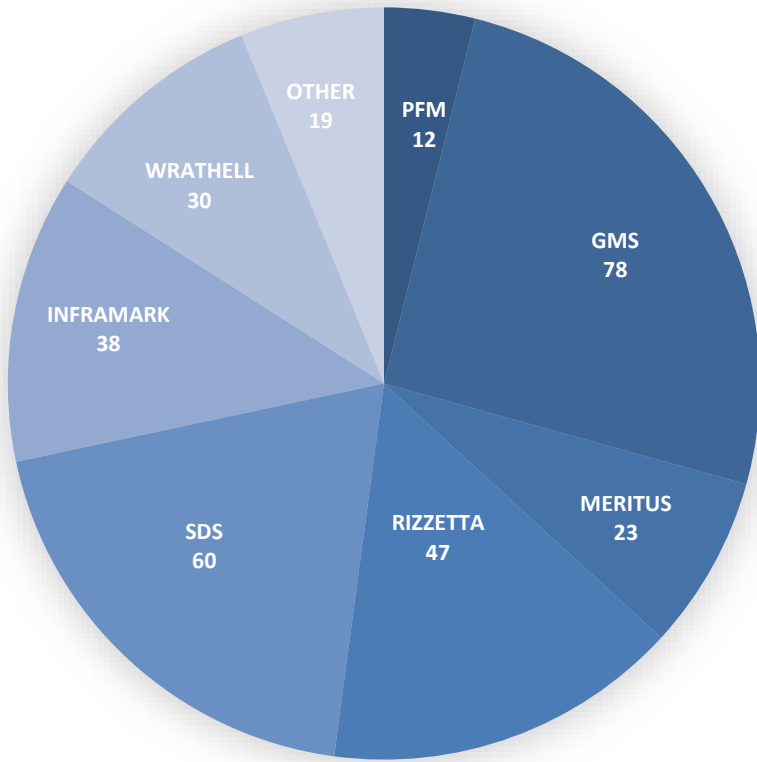
3800 Esplanade Way, Suite 210 | Tallahassee, FL 32311 | 800.342.3197, in Florida | 850.224.2727 | Fax: 850.222.8190 | [www.ficpa.org](http://www.ficpa.org)

# Firm & Staff Experience



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## GRAU AND ASSOCIATES COMMUNITY DEVELOPMENT DISTRICT EXPERIENCE BY MANAGEMENT COMPANY



### *Profile Briefs:*

**Antonio J GRAU, CPA (Partner)**

*Years Performing Audits: 30+*  
*CPE (last 2 years): Government Accounting, Auditing: 24 hours; Accounting, Auditing and Other: 58 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, GFOA*

**Racquel McIntosh, CPA (Partner)**

*Years Performing Audits: 14+*  
*CPE (last 2 years): Government Accounting, Auditing: 38 hours; Accounting, Auditing and Other: 56 hours*  
*Professional Memberships: AICPA, FICPA, FGFOA, FASD*

“Here at Grau & Associates, staying up to date with the current technological landscape is one of our top priorities. Not only does it provide a more positive experience for our clients, but it also allows us to perform a more effective and efficient audit. With the every changing technology available and utilized by our clients, we are constantly innovating our audit process.”

- Tony Grau

“Quality audits and exceptional client service are at the heart of every decision we make. Our clients trust us to deliver a quality audit, adhering to high standards and assisting them with improvements for their organization.”

-Racquel McIntosh

# YOUR ENGAGEMENT TEAM

Grau's client-specific engagement team is meticulously organized in order to meet the unique needs of each client. Constant communication within our solution team allows for continuity of staff and audit team.

Grau contracts with an outside group of IT management consultants to assist with matters including, but not limited to; network and database security, internet security and vulnerability testing.

An advisory consultant will be available as a sounding board to advise in those areas where problems are encountered.



The assigned personnel will work closely with the partner and the District to ensure that the financial statements and all other reports are prepared in accordance with professional standards and firm policy. Responsibilities will include planning the audit; communicating with the client and the partners the progress of the audit; and determining that financial statements and all reports issued by the firm are accurate, complete and are prepared in accordance with professional standards and firm policy.

The Engagement Partner will participate extensively during the various stages of the engagement and has direct responsibility for engagement policy, direction, supervision, quality control, security, confidentiality of information of the engagement and communication with client personnel. The engagement partner will also be involved directing the development of the overall audit approach and plan; performing an overriding review of work papers and ascertain client satisfaction.



# Antonio 'Tony' J. Grau, CPA Partner

Contact: [tgrau@graucpa.com](mailto:tgrau@graucpa.com) | (561) 939-6672

## Experience

For over 30 years, Tony has been providing audit, accounting and consulting services to the firm's governmental, non-profit, employee benefit, overhead and arbitrage clients. He provides guidance to clients regarding complex accounting issues, internal controls and operations.

As a member of the Government Finance Officers Association Special Review Committee, Tony participated in the review process for awarding the GFOA Certificate of Achievement in Financial Reporting. Tony was also the review team leader for the Quality Review of the Office of Management Audits of School Board of Miami-Dade County. Tony received the AICPA advanced level certificate for governmental single audits.

## Education

University of South Florida (1983)  
Bachelor of Arts  
Business Administration

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## Clients Served (partial list)

(>300) Various Special Districts, including:

- |  |  |
|--|--|
| Bayside Improvement Community Development District   | St. Lucie West Services District                 |
| Dunes Community Development District                 | Ave Maria Stewardship Community District         |
| Fishhawk Community Development District (I,II,IV)    | Rivers Edge II Community Development District    |
| Grand Bay at Doral Community Development District    | Bartram Park Community Development District      |
| Heritage Harbor North Community Development District | Bay Laurel Center Community Development District |
| Boca Raton Airport Authority                         |  |
| Greater Naples Fire Rescue District                  |  |
| Key Largo Wastewater Treatment District              |  |
| Lake Worth Drainage District                         |  |
| South Indian River Water Control                     |  |

## Professional Associations/Memberships

- |  |   |
|--|---|
| American Institute of Certified Public Accountants | Florida Government Finance Officers Association |
| Florida Institute of Certified Public Accountants  | Government Finance Officers Association Member  |
| City of Boca Raton Financial Advisory Board Member |   |

## Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	24
Accounting, Auditing and Other	58
Total Hours	<u>82</u> <small>(includes of 4 hours of Ethics CPE)</small>



# Racquel C. McIntosh, CPA

## Partner

Contact : [rmcintosh@graucpa.com](mailto:rmcintosh@graucpa.com) | (561) 939-6669

### Experience

Racquel has been providing government audit, accounting and advisory services to our clients for over 14 years. She serves as the firm’s quality control partner; in this capacity she closely monitors engagement quality ensuring standards are followed and maintained throughout the audit.

Racquel develops in-house training seminars on current government auditing, accounting, and legislative topics and also provides seminars for various government organizations. In addition, she assists clients with implementing new accounting software, legislation, and standards.

### Education

- Florida Atlantic University (2004)  
Master of Accounting
- Florida Atlantic University (2003)  
Bachelor of Arts:  
Finance, Accounting

### Clients Served (partial list)

(>300) Various Special Districts, including:

Carlton Lakes Community Development District  
 Golden Lakes Community Development District  
 Rivercrest Community Development District  
 South Fork III Community Development District  
 TPOST Community Development District

Westchase Community Development District  
 Monterra Community Development District  
 Palm Coast Park Community Development District  
 Long Leaf Community Development District  
 Watergrass Community Development District

East Central Regional Wastewater Treatment Facilities  
 Indian Trail Improvement District  
 Pinellas Park Water Management District  
 Ranger Drainage District  
 South Trail Fire Protection and Rescue Service District

### Professional Associations/ Memberships

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- FICPA State & Local Government Committee
- FGFOA Palm Beach Chapter

### Professional Education (over the last two years)

<u>Course</u>	<u>Hours</u>
Government Accounting and Auditing	38
Accounting, Auditing and Other	56
Total Hours	<u>94</u> (includes of 4 hours of Ethics CPE)



# References



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

We have included three references of government engagements that require compliance with laws and regulations, follow fund accounting, and have financing requirements, which we believe are similar to the District.

## Dunes Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 1998
<b>Client Contact</b>	Darrin Mossing, Finance Director 475 W. Town Place, Suite 114 St. Augustine, Florida 32092 904-940-5850

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## Two Creeks Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2007
<b>Client Contact</b>	William Rizzetta, President 3434 Colwell Avenue, Suite 200 Tampa, Florida 33614 813-933-5571

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## Journey's End Community Development District

<b>Scope of Work</b>	Financial audit
<b>Engagement Partner</b>	Antonio J. Grau
<b>Dates</b>	Annually since 2004
<b>Client Contact</b>	Todd Wodraska, Vice President 2501 A Burns Road Palm Beach Gardens, Florida 33410 561-630-4922

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# **Specific Audit Approach**



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

# **AUDIT APPROACH**

## **Grau's Understanding of Work Product / Scope of Services:**

We recognize the District is an important entity and we are confident our firm is eminently qualified to meet the challenges of this engagement and deliver quality audit services. ***You would be a valued client of our firm and we pledge to commit all firm resources to provide the level and quality of services (as described below) which not only meet the requirements set forth in the RFP but will exceed those expectations.*** Grau & Associates fully understands the scope of professional services and work products requested. Our audit will follow the Auditing Standards of the AICPA, *Generally Accepted Government Auditing Standards*, issued by the Comptroller General of the United States, and the Rules of the Auditor General of the State of Florida and any other applicable Federal, State or Local regulations. **We will deliver our reports in accordance with your requirements.**

## **Proposed segmentation of the engagement**

Our approach to the audit engagement is a risk-based approach which integrates the best of traditional auditing techniques and a total systems concept to enable the team to conduct a more efficient and effective audit. The audit will be conducted in three phases, which are as follows:



## **Phase I - Preliminary Planning**

A thorough understanding of your organization, service objectives and operating environment is essential for the development of an audit plan and for an efficient, cost-effective audit. During this phase, we will meet with appropriate personnel to obtain and document our understanding of your operations and service objectives and, at the same time, give you the opportunity to express your expectations with respect to the services that we will provide. Our work effort will be coordinated so that there will be minimal disruption to your staff.

### **During this phase we will perform the following activities:**

- » Review the regulatory, statutory and compliance requirements. This will include a review of applicable federal and state statutes, resolutions, bond documents, contracts, and other agreements;
- » Read minutes of meetings;
- » Review major sources of information such as budgets, organization charts, procedures, manuals, financial systems, and management information systems;
- » Obtain an understanding of fraud detection and prevention systems;
- » Obtain and document an understanding of internal control, including knowledge about the design of relevant policies, procedures, and records, and whether they have been placed in operation;
- » Assess risk and determine what controls we are to rely upon and what tests we are going to perform and perform test of controls;
- » Develop audit programs to incorporate the consideration of financial statement assertions, specific audit objectives, and appropriate audit procedures to achieve the specified objectives;
- » Discuss and resolve any accounting, auditing and reporting matters which have been identified.

## Phase II – Execution of Audit Plan

The audit team will complete a major portion of transaction testing and audit requirements during this phase. The procedures performed during this period will enable us to identify any matter that may impact the completion of our work or require the attention of management. Tasks to be performed in Phase II include, but are not limited to the following:

- » Apply analytical procedures to further assist in the determination of the nature, timing, and extent of auditing procedures used to obtain evidential matter for specific account balances or classes of transactions;
- » Perform tests of account balances and transactions through sampling, vouching, confirmation and other analytical procedures; and
- » Perform tests of compliance.

## Phase III - Completion and Delivery

In this phase of the audit, we will complete the tasks related to year-end balances and financial reporting. All reports will be reviewed with management before issuance, and the partners will be available to meet and discuss our report and address any questions. Tasks to be performed in Phase III include, but are not limited to the following:

- » Perform final analytical procedures;
- » Review information and make inquiries for subsequent events; and
- » Meeting with Management to discuss preparation of draft financial statements and any potential findings or recommendations.

You should expect more from your accounting firm than a signature in your annual financial report. Our concept of truly responsive professional service emphasizes taking an active interest in the issues of concern to our clients and serving as an effective resource in dealing with those issues. In following this approach, we not only audit financial information with hindsight but also consider the foresight you apply in managing operations.

Application of this approach in developing our management letter is particularly important given the increasing financial pressures and public scrutiny facing today's public officials. We will prepare the management letter at the completion of our final procedures.

In preparing this management letter, we will initially review any draft comments or recommendations with management. In addition, we will take necessary steps to ensure that matters are communicated to those charged with governance.

In addition to communicating any recommendations, we will also communicate the following, if any:

- » Significant audit adjustments;
- » Significant deficiencies or material weaknesses;
- » Disagreements with management; and
- » Difficulties encountered in performing the audit.

Our findings will contain a statement of condition describing the situation and the area that needs strengthening, what should be corrected and why. Our suggestions will withstand the basic tests of corrective action:

Is the recommendation cost effective?

Is the recommendation the simplest to effectuate in order to correct a problem?

Is the recommendation at the heart of the problem and not just correcting a symptomatic matter?

Is the corrective action taking into account why the deficiency occurred?

To assure full agreement with facts and circumstances, we will fully discuss each item with Management prior to the final exit conference. This policy means there will be no “surprises” in the management letter and fosters a professional, cooperative atmosphere.

### **Communications**

We emphasize a continuous, year-round dialogue between the District and our management team. We regularly communicate through personal telephone calls and electronic mail throughout the audit and on a regular basis.

Our clients have the ability to transmit information to us on our secure client portal with the ability to assign different staff with separate log on and viewing capability. This further facilitates efficiency as all assigned users receive electronic mail notification as soon as new information has been posted into the portal.

# Cost of Services



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

Our proposed all-inclusive fees for the financial audit for the fiscal years ended September 30, 2021-2025 are as follows:

<u>Year Ended September 30,</u>	<u>Fee</u>
2021	\$3,200
2022	\$3,300
2023	\$3,400
2024	\$3,500
2025	<u>\$3,600</u>
<b>TOTAL (2021-2025)</b>	<b><u>\$17,000</u></b>

The above fees are based on the assumption that the District maintains its current level of operations. Should conditions change or additional Bonds are issued the fees would be adjusted accordingly upon approval from all parties concerned.



# Supplemental Information



**Grau & Associates**  
CERTIFIED PUBLIC ACCOUNTANTS

## **PARTIAL LIST OF CLIENTS**

<b>SPECIAL DISTRICTS</b>	<b>Governmental Audit</b>	<b>Single Audit</b>	<b>Utility Audit</b>	<b>Current Client</b>	<b>Year End</b>
Boca Raton Airport Authority	✓	✓		✓	9/30
Captain's Key Dependent District	✓			✓	9/30
Central Broward Water Control District	✓			✓	9/30
Collier Mosquito Control District	✓			✓	9/30
Coquina Water Control District	✓			✓	9/30
East Central Regional Wastewater Treatment Facility	✓		✓		9/30
Florida Green Finance Authority	✓				9/30
Greater Boca Raton Beach and Park District	✓			✓	9/30
Greater Naples Fire Control and Rescue District	✓	✓		✓	9/30
Green Corridor P.A.C.E. District	✓			✓	9/30
Hobe-St. Lucie Conservancy District	✓			✓	9/30
Indian River Mosquito Control District	✓				9/30
Indian Trail Improvement District	✓			✓	9/30
Key Largo Waste Water Treatment District	✓	✓	✓	✓	9/30
Lake Padgett Estates Independent District	✓			✓	9/30
Lake Worth Drainage District	✓			✓	9/30
Lealman Special Fire Control District	✓			✓	9/30
Loxahatchee Groves Water Control District	✓				9/30
Old Plantation Control District	✓			✓	9/30
Pal Mar Water Control District	✓			✓	9/30
Pinellas Park Water Management District	✓			✓	9/30
Pine Tree Water Control District (Broward)	✓			✓	9/30
Pinetree Water Control District (Wellington)	✓				9/30
Ranger Drainage District	✓	✓		✓	9/30
Renaissance Improvement District	✓			✓	9/30
San Carlos Park Fire Protection and Rescue Service District	✓			✓	9/30
Sanibel Fire and Rescue District	✓			✓	9/30
South Central Regional Wastewater Treatment and Disposal Board	✓			✓	9/30
South-Dade Venture Development District	✓			✓	9/30
South Indian River Water Control District	✓	✓		✓	9/30
South Trail Fire Protection & Rescue District	✓			✓	9/30
Spring Lake Improvement District	✓			✓	9/30
St. Lucie West Services District	✓		✓	✓	9/30
Sunshine Water Control District	✓			✓	9/30
West Villages Improvement District	✓			✓	9/30
Various Community Development Districts (297)	✓			✓	9/30
<b>TOTAL</b>	<b>333</b>	<b>5</b>	<b>3</b>	<b>328</b>	

## **ADDITIONAL SERVICES**

### **CONSULTING / MANAGEMENT ADVISORY SERVICES**

Grau & Associates also provide a broad range of other management consulting services. Our expertise has been consistently utilized by Governmental and Non-Profit entities throughout Florida. Examples of engagements performed are as follows:

- Accounting systems
- Development of budgets
- Organizational structures
- Financing alternatives
- IT Auditing
- Fixed asset records
- Cost reimbursement
- Indirect cost allocation
- Grant administration and compliance

### **ARBITRAGE**

The federal government has imposed complex rules to restrict the use of tax-exempt financing. Their principal purpose is to eliminate any significant arbitrage incentives in a tax-exempt issue. We have determined the applicability of these requirements and performed the rebate calculations for more than 150 bond issues, including both fixed and variable rate bonds.

**73**

Current  
Arbitrage  
Calculations

**We look forward to providing **Highland Meadows Community Development District** with our resources and experience to accomplish not only those minimum requirements set forth in your Request for Proposal, but to exceed those expectations!**

**For even more information on Grau & Associates  
please visit us on [www.graucpa.com](http://www.graucpa.com).**

# *Board of Supervisors Meeting*

## **Tab 2**



Company ID Number: \_\_\_\_\_

## **THE E-VERIFY MEMORANDUM OF UNDERSTANDING FOR EMPLOYERS**

### **ARTICLE I PURPOSE AND AUTHORITY**

The parties to this agreement are the Department of Homeland Security (DHS) and the \_\_\_\_\_ (Employer). The purpose of this agreement is to set forth terms and conditions which the Employer will follow while participating in E-Verify.

E-Verify is a program that electronically confirms an employee's eligibility to work in the United States after completion of Form I-9, Employment Eligibility Verification (Form I-9). This Memorandum of Understanding (MOU) explains certain features of the E-Verify program and describes specific responsibilities of the Employer, the Social Security Administration (SSA), and DHS.

Authority for the E-Verify program is found in Title IV, Subtitle A, of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996 (IIRIRA), Pub. L. 104-208, 110 Stat. 3009, as amended (8 U.S.C. § 1324a note). The Federal Acquisition Regulation (FAR) Subpart 22.18, "Employment Eligibility Verification" and Executive Order 12989, as amended, provide authority for Federal contractors and subcontractors (Federal contractor) to use E-Verify to verify the employment eligibility of certain employees working on Federal contracts.

### **ARTICLE II RESPONSIBILITIES**

#### **A. RESPONSIBILITIES OF THE EMPLOYER**

1. The Employer agrees to display the following notices supplied by DHS in a prominent place that is clearly visible to prospective employees and all employees who are to be verified through the system:
  - a. Notice of E-Verify Participation
  - b. Notice of Right to Work
2. The Employer agrees to provide to the SSA and DHS the names, titles, addresses, and telephone numbers of the Employer representatives to be contacted about E-Verify. The Employer also agrees to keep such information current by providing updated information to SSA and DHS whenever the representatives' contact information changes.
3. The Employer agrees to grant E-Verify access only to current employees who need E-Verify access. Employers must promptly terminate an employee's E-Verify access if the

employee is separated from the company or no longer needs access to E-Verify.

4. The Employer agrees to become familiar with and comply with the most recent version of the E-Verify User Manual.

5. The Employer agrees that any Employer Representative who will create E-Verify cases will complete the E-Verify Tutorial before that individual creates any cases.

a. The Employer agrees that all Employer representatives will take the refresher tutorials when prompted by E-Verify in order to continue using E-Verify. Failure to complete a refresher tutorial will prevent the Employer Representative from continued use of E-Verify.

6. The Employer agrees to comply with current Form I-9 procedures, with two exceptions:

a. If an employee presents a "List B" identity document, the Employer agrees to only accept "List B" documents that contain a photo. (List B documents identified in 8 C.F.R. § 274a.2(b)(1)(B)) can be presented during the Form I-9 process to establish identity.) If an employee objects to the photo requirement for religious reasons, the Employer should contact E-Verify at 888-464-4218.

b. If an employee presents a DHS Form I-551 (Permanent Resident Card), Form I-766 (Employment Authorization Document), or U.S. Passport or Passport Card to complete Form I-9, the Employer agrees to make a photocopy of the document and to retain the photocopy with the employee's Form I-9. The Employer will use the photocopy to verify the photo and to assist DHS with its review of photo mismatches that employees contest. DHS may in the future designate other documents that activate the photo screening tool.

Note: Subject only to the exceptions noted previously in this paragraph, employees still retain the right to present any List A, or List B and List C, document(s) to complete the Form I-9.

7. The Employer agrees to record the case verification number on the employee's Form I-9 or to print the screen containing the case verification number and attach it to the employee's Form I-9.

8. The Employer agrees that, although it participates in E-Verify, the Employer has a responsibility to complete, retain, and make available for inspection Forms I-9 that relate to its employees, or from other requirements of applicable regulations or laws, including the obligation to comply with the antidiscrimination requirements of section 274B of the INA with respect to Form I-9 procedures.

a. The following modified requirements are the only exceptions to an Employer's obligation to not employ unauthorized workers and comply with the anti-discrimination provision of the INA: (1) List B identity documents must have photos, as described in paragraph 6 above; (2) When an Employer confirms the identity and employment eligibility of newly hired employee using E-Verify procedures, the Employer establishes a rebuttable presumption that it has not violated section 274A(a)(1)(A) of the Immigration and Nationality Act (INA) with respect to the hiring of that employee; (3) If the Employer receives a final nonconfirmation for an employee, but continues to employ that person, the Employer must notify DHS and the Employer is subject to a civil money penalty between \$550 and \$1,100 for each failure to notify DHS of continued employment

following a final nonconfirmation; (4) If the Employer continues to employ an employee after receiving a final nonconfirmation, then the Employer is subject to a rebuttable presumption that it has knowingly employed an unauthorized alien in violation of section 274A(a)(1)(A); and (5) no E-Verify participant is civilly or criminally liable under any law for any action taken in good faith based on information provided through the E-Verify.

b. DHS reserves the right to conduct Form I-9 compliance inspections, as well as any other enforcement or compliance activity authorized by law, including site visits, to ensure proper use of E-Verify.

9. The Employer is strictly prohibited from creating an E-Verify case before the employee has been hired, meaning that a firm offer of employment was extended and accepted and Form I-9 was completed. The Employer agrees to create an E-Verify case for new employees within three Employer business days after each employee has been hired (after both Sections 1 and 2 of Form I-9 have been completed), and to complete as many steps of the E-Verify process as are necessary according to the E-Verify User Manual. If E-Verify is temporarily unavailable, the three-day time period will be extended until it is again operational in order to accommodate the Employer's attempting, in good faith, to make inquiries during the period of unavailability.

10. The Employer agrees not to use E-Verify for pre-employment screening of job applicants, in support of any unlawful employment practice, or for any other use that this MOU or the E-Verify User Manual does not authorize.

11. The Employer must use E-Verify for all new employees. The Employer will not verify selectively and will not verify employees hired before the effective date of this MOU. Employers who are Federal contractors may qualify for exceptions to this requirement as described in Article II.B of this MOU.

12. The Employer agrees to follow appropriate procedures (see Article III below) regarding tentative nonconfirmations. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending. Further, when employees contest a tentative nonconfirmation based upon a photo mismatch, the Employer must take additional steps (see Article III.B. below) to contact DHS with information necessary to resolve the challenge.

13. The Employer agrees not to take any adverse action against an employee based upon the employee's perceived employment eligibility status while SSA or DHS is processing the verification request unless the Employer obtains knowledge (as defined in 8 C.F.R. § 274a.1(l)) that the employee is not work authorized. The Employer understands that an initial inability of the SSA or DHS automated verification system to verify work authorization, a tentative nonconfirmation, a case in continuance (indicating the need for additional time for the government to resolve a case), or the finding of a photo mismatch, does not establish, and should not be interpreted as, evidence that the employee is not work authorized. In any of such cases, the employee must be provided a full and fair opportunity to contest the finding, and if he or she does so, the employee



may not be terminated or suffer any adverse employment consequences based upon the employee's perceived employment eligibility status (including denying, reducing, or extending work hours, delaying or preventing training, requiring an employee to work in poorer conditions, withholding pay, refusing to assign the employee to a Federal contract or other assignment, or otherwise assuming that he or she is unauthorized to work) until and unless secondary verification by SSA or DHS has been completed and a final nonconfirmation has been issued. If the employee does not choose to contest a tentative nonconfirmation or a photo mismatch or if a secondary verification is completed and a final nonconfirmation is issued, then the Employer can find the employee is not work authorized and terminate the employee's employment. Employers or employees with questions about a final nonconfirmation may call E-Verify at 1-888-464-4218 (customer service) or 1-888-897-7781 (worker hotline).

14. The Employer agrees to comply with Title VII of the Civil Rights Act of 1964 and section 274B of the INA as applicable by not discriminating unlawfully against any individual in hiring, firing, employment eligibility verification, or recruitment or referral practices because of his or her national origin or citizenship status, or by committing discriminatory documentary practices. The Employer understands that such illegal practices can include selective verification or use of E-Verify except as provided in part D below, or discharging or refusing to hire employees because they appear or sound "foreign" or have received tentative nonconfirmations. The Employer further understands that any violation of the immigration-related unfair employment practices provisions in section 274B of the INA could subject the Employer to civil penalties, back pay awards, and other sanctions, and violations of Title VII could subject the Employer to back pay awards, compensatory and punitive damages. Violations of either section 274B of the INA or Title VII may also lead to the termination of its participation in E-Verify. If the Employer has any questions relating to the anti-discrimination provision, it should contact the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice at 1-800-255-8155 or 1-800-237-2515 (TTY) or go to <https://www.justice.gov/ier>.

15. The Employer agrees that it will use the information it receives from E-Verify only to confirm the employment eligibility of employees as authorized by this MOU. The Employer agrees that it will safeguard this information, and means of access to it (such as PINS and passwords), to ensure that it is not used for any other purpose and as necessary to protect its confidentiality, including ensuring that it is not disseminated to any person other than employees of the Employer who are authorized to perform the Employer's responsibilities under this MOU, except for such dissemination as may be authorized in advance by SSA or DHS for legitimate purposes.

16. The Employer agrees to notify DHS immediately in the event of a breach of personal information. Breaches are defined as loss of control or unauthorized access to E-Verify personal data. All suspected or confirmed breaches should be reported by calling 1-888-464-4218 or via email at [E-Verify@dhs.gov](mailto:E-Verify@dhs.gov). Please use "Privacy Incident – Password" in the subject line of your email when sending a breach report to E-Verify.

17. The Employer acknowledges that the information it receives from SSA is governed by the Privacy Act (5 U.S.C. § 552a(i)(1) and (3)) and the Social Security Act (42 U.S.C. 1306(a)). Any person who obtains this information under false pretenses or uses it for any purpose other than as provided for in this MOU may be subject to criminal penalties.

18. The Employer agrees to cooperate with DHS and SSA in their compliance monitoring and evaluation of E-Verify, which includes permitting DHS, SSA, their contractors and

other agents, upon reasonable notice, to review Forms I-9 and other employment records and to interview it and its employees regarding the Employer's use of E-Verify, and to respond in a prompt and accurate manner to DHS requests for information relating to their participation in E-Verify.

19. The Employer shall not make any false or unauthorized claims or references about its participation in E-Verify on its website, in advertising materials, or other media. The Employer shall not describe its services as federally-approved, federally-certified, or federally-recognized, or use language with a similar intent on its website or other materials provided to the public. Entering into this MOU does not mean that E-Verify endorses or authorizes your E-Verify services and any claim to that effect is false.

20. The Employer shall not state in its website or other public documents that any language used therein has been provided or approved by DHS, USCIS or the Verification Division, without first obtaining the prior written consent of DHS.

21. The Employer agrees that E-Verify trademarks and logos may be used only under license by DHS/USCIS (see [M-795 \(Web\)](#)) and, other than pursuant to the specific terms of such license, may not be used in any manner that might imply that the Employer's services, products, websites, or publications are sponsored by, endorsed by, licensed by, or affiliated with DHS, USCIS, or E-Verify.

22. The Employer understands that if it uses E-Verify procedures for any purpose other than as authorized by this MOU, the Employer may be subject to appropriate legal action and termination of its participation in E-Verify according to this MOU.

## **B. RESPONSIBILITIES OF FEDERAL CONTRACTORS**

1. If the Employer is a Federal contractor with the FAR E-Verify clause subject to the employment verification terms in Subpart 22.18 of the FAR, it will become familiar with and comply with the most current version of the E-Verify User Manual for Federal Contractors as well as the E-Verify Supplemental Guide for Federal Contractors.

2. In addition to the responsibilities of every employer outlined in this MOU, the Employer understands that if it is a Federal contractor subject to the employment verification terms in Subpart 22.18 of the FAR it must verify the employment eligibility of any "employee assigned to the contract" (as defined in FAR 22.1801). Once an employee has been verified through E-Verify by the Employer, the Employer may not create a second case for the employee through E-Verify.

a. An Employer that is not enrolled in E-Verify as a Federal contractor at the time of a contract award must enroll as a Federal contractor in the E-Verify program within 30 calendar days of contract award and, within 90 days of enrollment, begin to verify employment eligibility of new hires using E-Verify. The Employer must verify those employees who are working in the United States, whether or not they are assigned to the contract. Once the Employer begins verifying new hires, such verification of new hires must be initiated within three business days after the hire date. Once enrolled in E-Verify as a Federal contractor, the Employer must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

b. Employers enrolled in E-Verify as a Federal contractor for 90 days or more at the time of a contract award must use E-Verify to begin verification of employment

eligibility for new hires of the Employer who are working in the United States, whether or not assigned to the contract, within three business days after the date of hire. If the Employer is enrolled in E-Verify as a Federal contractor for 90 calendar days or less at the time of contract award, the Employer must, within 90 days of enrollment, begin to use E-Verify to initiate verification of new hires of the contractor who are working in the United States, whether or not assigned to the contract. Such verification of new hires must be initiated within three business days after the date of hire. An Employer enrolled as a Federal contractor in E-Verify must begin verification of each employee assigned to the contract within 90 calendar days after date of contract award or within 30 days after assignment to the contract, whichever is later.

c. Federal contractors that are institutions of higher education (as defined at 20 U.S.C. 1001(a)), state or local governments, governments of Federally recognized Indian tribes, or sureties performing under a takeover agreement entered into with a Federal agency under a performance bond may choose to only verify new and existing employees assigned to the Federal contract. Such Federal contractors may, however, elect to verify all new hires, and/or all existing employees hired after November 6, 1986. Employers in this category must begin verification of employees assigned to the contract within 90 calendar days after the date of enrollment or within 30 days of an employee's assignment to the contract, whichever date is later.

d. Upon enrollment, Employers who are Federal contractors may elect to verify employment eligibility of all existing employees working in the United States who were hired after November 6, 1986, instead of verifying only those employees assigned to a covered Federal contract. After enrollment, Employers must elect to verify existing staff following DHS procedures and begin E-Verify verification of all existing employees within 180 days after the election.

e. The Employer may use a previously completed Form I-9 as the basis for creating an E-Verify case for an employee assigned to a contract as long as:

- i. That Form I-9 is complete (including the SSN) and complies with Article II.A.6,
- ii. The employee's work authorization has not expired, and
- iii. The Employer has reviewed the Form I-9 information either in person or in communications with the employee to ensure that the employee's Section 1, Form I-9 attestation has not changed (including, but not limited to, a lawful permanent resident alien having become a naturalized U.S. citizen).

f. The Employer shall complete a new Form I-9 consistent with Article II.A.6 or update the previous Form I-9 to provide the necessary information if:

- i. The Employer cannot determine that Form I-9 complies with Article II.A.6,
- ii. The employee's basis for work authorization as attested in Section 1 has expired or changed, or
- iii. The Form I-9 contains no SSN or is otherwise incomplete.

Note: If Section 1 of Form I-9 is otherwise valid and up-to-date and the form otherwise complies with Article II.C.5, but reflects documentation (such as a U.S. passport or Form I-551) that expired after completing Form I-9, the Employer shall

not require the production of additional documentation, or use the photo screening tool described in Article II.A.5, subject to any additional or superseding instructions that may be provided on this subject in the E-Verify User Manual.

g. The Employer agrees not to require a second verification using E-Verify of any assigned employee who has previously been verified as a newly hired employee under this MOU or to authorize verification of any existing employee by any Employer that is not a Federal contractor based on this Article.

3. The Employer understands that if it is a Federal contractor, its compliance with this MOU is a performance requirement under the terms of the Federal contract or subcontract, and the Employer consents to the release of information relating to compliance with its verification responsibilities under this MOU to contracting officers or other officials authorized to review the Employer's compliance with Federal contracting requirements.

### **C. RESPONSIBILITIES OF SSA**

1. SSA agrees to allow DHS to compare data provided by the Employer against SSA's database. SSA sends DHS confirmation that the data sent either matches or does not match the information in SSA's database.

2. SSA agrees to safeguard the information the Employer provides through E-Verify procedures. SSA also agrees to limit access to such information, as is appropriate by law, to individuals responsible for the verification of Social Security numbers or responsible for evaluation of E-Verify or such other persons or entities who may be authorized by SSA as governed by the Privacy Act (5 U.S.C. § 552a), the Social Security Act (42 U.S.C. 1306(a)), and SSA regulations (20 CFR Part 401).

3. SSA agrees to provide case results from its database within three Federal Government work days of the initial inquiry. E-Verify provides the information to the Employer.

4. SSA agrees to update SSA records as necessary if the employee who contests the SSA tentative nonconfirmation visits an SSA field office and provides the required evidence. If the employee visits an SSA field office within the eight Federal Government work days from the date of referral to SSA, SSA agrees to update SSA records, if appropriate, within the eight-day period unless SSA determines that more than eight days may be necessary. In such cases, SSA will provide additional instructions to the employee. If the employee does not visit SSA in the time allowed, E-Verify may provide a final nonconfirmation to the employer.

Note: If an Employer experiences technical problems, or has a policy question, the employer should contact E-Verify at 1-888-464-4218.

### **D. RESPONSIBILITIES OF DHS**

1. DHS agrees to provide the Employer with selected data from DHS databases to enable the Employer to conduct, to the extent authorized by this MOU:

- a. Automated verification checks on alien employees by electronic means, and
- b. Photo verification checks (when available) on employees.

2. DHS agrees to assist the Employer with operational problems associated with the Employer's participation in E-Verify. DHS agrees to provide the Employer names, titles, addresses, and telephone numbers of DHS representatives to be contacted during the E-Verify process.
3. DHS agrees to provide to the Employer with access to E-Verify training materials as well as an E-Verify User Manual that contain instructions on E-Verify policies, procedures, and requirements for both SSA and DHS, including restrictions on the use of E-Verify.
4. DHS agrees to train Employers on all important changes made to E-Verify through the use of mandatory refresher tutorials and updates to the E-Verify User Manual. Even without changes to E-Verify, DHS reserves the right to require employers to take mandatory refresher tutorials.
5. DHS agrees to provide to the Employer a notice, which indicates the Employer's participation in E-Verify. DHS also agrees to provide to the Employer anti-discrimination notices issued by the Immigrant and Employee Rights Section, Civil Rights Division, U.S. Department of Justice.
6. DHS agrees to issue each of the Employer's E-Verify users a unique user identification number and password that permits them to log in to E-Verify.
7. DHS agrees to safeguard the information the Employer provides, and to limit access to such information to individuals responsible for the verification process, for evaluation of E-Verify, or to such other persons or entities as may be authorized by applicable law. Information will be used only to verify the accuracy of Social Security numbers and employment eligibility, to enforce the INA and Federal criminal laws, and to administer Federal contracting requirements.
8. DHS agrees to provide a means of automated verification that provides (in conjunction with SSA verification procedures) confirmation or tentative nonconfirmation of employees' employment eligibility within three Federal Government work days of the initial inquiry.
9. DHS agrees to provide a means of secondary verification (including updating DHS records) for employees who contest DHS tentative nonconfirmations and photo mismatch tentative nonconfirmations. This provides final confirmation or nonconfirmation of the employees' employment eligibility within 10 Federal Government work days of the date of referral to DHS, unless DHS determines that more than 10 days may be necessary. In such cases, DHS will provide additional verification instructions.

### **ARTICLE III REFERRAL OF INDIVIDUALS TO SSA AND DHS**

#### **A. REFERRAL TO SSA**

1. If the Employer receives a tentative nonconfirmation issued by SSA, the Employer must print the notice as directed by E-Verify. The Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer agrees to provide written referral instructions to employees and instruct affected employees to bring the English copy of

the letter to the SSA. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. After a tentative nonconfirmation, the Employer will refer employees to SSA field offices only as directed by E-Verify. The Employer must record the case verification number, review the employee information submitted to E-Verify to identify any errors, and find out whether the employee contests the tentative nonconfirmation. The Employer will transmit the Social Security number, or any other corrected employee information that SSA requests, to SSA for verification again if this review indicates a need to do so.

4. The Employer will instruct the employee to visit an SSA office within eight Federal Government work days. SSA will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

5. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

6. The Employer agrees not to ask the employee to obtain a printout from the Social Security Administration number database (the Numident) or other written verification of the SSN from the SSA.

## **B. REFERRAL TO DHS**

1. If the Employer receives a tentative nonconfirmation issued by DHS, the Employer must promptly notify employees in private of the finding and provide them with the notice and letter containing information specific to the employee's E-Verify case. The Employer also agrees to provide both the English and the translated notice and letter for employees with limited English proficiency to employees. The Employer must allow employees to contest the finding, and not take adverse action against employees if they choose to contest the finding, while their case is still pending.

2. The Employer agrees to obtain the employee's response about whether he or she will contest the tentative nonconfirmation as soon as possible after the Employer receives the tentative nonconfirmation. Only the employee may determine whether he or she will contest the tentative nonconfirmation.

3. The Employer agrees to refer individuals to DHS only when the employee chooses to contest a tentative nonconfirmation.

4. If the employee contests a tentative nonconfirmation issued by DHS, the Employer will instruct the employee to contact DHS through its toll-free hotline (as found on the referral letter) within eight Federal Government work days.

5. If the Employer finds a photo mismatch, the Employer must provide the photo mismatch tentative nonconfirmation notice and follow the instructions outlined in paragraph 1 of this section for tentative nonconfirmations, generally.

6. The Employer agrees that if an employee contests a tentative nonconfirmation based upon a photo mismatch, the Employer will send a copy of the employee's Form I-551, Form I-766, U.S. Passport, or passport card to DHS for review by:

- a. Scanning and uploading the document, or
- b. Sending a photocopy of the document by express mail (furnished and paid for by the employer).

7. The Employer understands that if it cannot determine whether there is a photo match/mismatch, the Employer must forward the employee's documentation to DHS as described in the preceding paragraph. The Employer agrees to resolve the case as specified by the DHS representative who will determine the photo match or mismatch.

8. DHS will electronically transmit the result of the referral to the Employer within 10 Federal Government work days of the referral unless it determines that more than 10 days is necessary.

9. While waiting for case results, the Employer agrees to check the E-Verify system regularly for case updates.

## **ARTICLE IV SERVICE PROVISIONS**

### **A. NO SERVICE FEES**

1. SSA and DHS will not charge the Employer for verification services performed under this MOU. The Employer is responsible for providing equipment needed to make inquiries. To access E-Verify, an Employer will need a personal computer with Internet access.

## **ARTICLE V MODIFICATION AND TERMINATION**

### **A. MODIFICATION**

1. This MOU is effective upon the signature of all parties and shall continue in effect for as long as the SSA and DHS operates the E-Verify program unless modified in writing by the mutual consent of all parties.

2. Any and all E-Verify system enhancements by DHS or SSA, including but not limited to E-Verify checking against additional data sources and instituting new verification policies or procedures, will be covered under this MOU and will not cause the need for a supplemental MOU that outlines these changes.

### **B. TERMINATION**

1. The Employer may terminate this MOU and its participation in E-Verify at any time upon 30 days prior written notice to the other parties.

2. Notwithstanding Article V, part A of this MOU, DHS may terminate this MOU, and thereby the Employer's participation in E-Verify, with or without notice at any time if deemed necessary because of the requirements of law or policy, or upon a determination by SSA or DHS that there has been a breach of system integrity or security by the Employer, or a failure on the part of the Employer to comply with established E-Verify procedures and/or legal requirements. The Employer understands that if it is a Federal contractor, termination of this MOU by any party for any reason may negatively affect the

performance of its contractual responsibilities. Similarly, the Employer understands that if it is in a state where E-Verify is mandatory, termination of this by any party MOU may negatively affect the Employer's business.

3. An Employer that is a Federal contractor may terminate this MOU when the Federal contract that requires its participation in E-Verify is terminated or completed. In such cases, the Federal contractor must provide written notice to DHS. If an Employer that is a Federal contractor fails to provide such notice, then that Employer will remain an E-Verify participant, will remain bound by the terms of this MOU that apply to non-Federal contractor participants, and will be required to use the E-Verify procedures to verify the employment eligibility of all newly hired employees.

4. The Employer agrees that E-Verify is not liable for any losses, financial or otherwise, if the Employer is terminated from E-Verify.

## **ARTICLE VI PARTIES**

A. Some or all SSA and DHS responsibilities under this MOU may be performed by contractor(s), and SSA and DHS may adjust verification responsibilities between each other as necessary. By separate agreement with DHS, SSA has agreed to perform its responsibilities as described in this MOU.

B. Nothing in this MOU is intended, or should be construed, to create any right or benefit, substantive or procedural, enforceable at law by any third party against the United States, its agencies, officers, or employees, or against the Employer, its agents, officers, or employees.

C. The Employer may not assign, directly or indirectly, whether by operation of law, change of control or merger, all or any part of its rights or obligations under this MOU without the prior written consent of DHS, which consent shall not be unreasonably withheld or delayed. Any attempt to sublicense, assign, or transfer any of the rights, duties, or obligations herein is void.

D. Each party shall be solely responsible for defending any claim or action against it arising out of or related to E-Verify or this MOU, whether civil or criminal, and for any liability wherefrom, including (but not limited to) any dispute between the Employer and any other person or entity regarding the applicability of Section 403(d) of IIRIRA to any action taken or allegedly taken by the Employer.

E. The Employer understands that its participation in E-Verify is not confidential information and may be disclosed as authorized or required by law and DHS or SSA policy, including but not limited to, Congressional oversight, E-Verify publicity and media inquiries, determinations of compliance with Federal contractual requirements, and responses to inquiries under the Freedom of Information Act (FOIA).

F. The individuals whose signatures appear below represent that they are authorized to enter into this MOU on behalf of the Employer and DHS respectively. The Employer understands that any inaccurate statement, representation, data or other information provided to DHS may subject the Employer, its subcontractors, its employees, or its representatives to: (1) prosecution for false statements pursuant to 18 U.S.C. 1001 and/or; (2) immediate termination of its MOU and/or; (3) possible debarment or suspension.

G. The foregoing constitutes the full agreement on this subject between DHS and the



Employer.

**To be accepted as an E-Verify participant, you should only sign the Employer's Section of the signature page. If you have any questions, contact E-Verify at 1-888-464-4218.**

**Approved by:**

<b>E-Verify Employer</b>	
Name (Please Type or Print)	Title
Signature	Date
<b>Department of Homeland Security – Verification Division</b>	
Name (Please Type or Print)	Title
Signature	Date

<b>Information Required for E-Verify</b>	
Information relating to your Company:	
Company Name:	
Company Facility Address:	
Company Alternate Address:	
County or Parish:	

Employer Identification Number:							
North American Industry Classification Systems Code:							
Parent Company:							
Number of Employees:							
Number of Sites Verified for:							
<p>Are you verifying for more than one site?          If yes, please provide the number of sites verified for in each State:</p> <table border="1"> <thead> <tr> <th>State</th> <th>Number of sites</th> <th>Site(s)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		State	Number of sites	Site(s)			
State	Number of sites	Site(s)					

Information relating to the Program Administrator(s) for your Company on policy questions or operational problems:	
Name:	
Telephone Number:	
Fax Number:	
E-mail Address:	

Name:	
Telephone Number:	
Fax Number:	
E-mail Address:	

## **Tab 3**

# Hopping Green & Sams

Attorneys and Counselors

January 28, 2021

Highland Meadows Community Development District  
c/o Rizzetta & Company  
8529 South Park Circle, Suite 330  
Orlando, Florida 32819

Re: Highland Meadows Community Development District

Dear District Manager:

The fee agreement in place between our firm and the District contemplates annual adjustments to the hourly billing after an annual evaluation by our firm. The firm is respectfully submitting this notification of increase in our standard hourly rates. The District will still benefit from a reduction in hourly rates as an existing client of the firm. My hourly rate will be \$365. The hourly rate of the associate most likely to provide services to the District will adjust from \$265 to \$285. The rate for paralegal services will be \$160. The updated hourly rates will become effective upon consent from the Board of Supervisors.

As always, we will continue to implement cost-effective strategies to minimize legal expenses for the District while at the same time providing thoughtful and comprehensive services.

If you have any questions, please feel free to call. We thank you for the opportunity to be of service.

Sincerely,



Roy Van Wyk

RVW/lk

cc: Cindy Chenoweth, Chairperson

Accepted:

\_\_\_\_\_  
Chair, Board of Supervisors

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

## **Tab 4**

**RESOLUTION 2021-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT DESIGNATING AN ASSISTANT SECRETARY OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, Highland Meadows Community Development District (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to appoint an Assistant Secretary.

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

Section 1. Richard Hernandez is appointed Assistant Secretary.

Section 2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 20<sup>TH</sup> DAY OF APRIL, 2021.**

**HIGHLAND MEADOWS  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
**CHAIRPERSON/VICE CHAIRMAN**

**ATTEST:**

\_\_\_\_\_  
**SECRETARY/ASSISTANT SECRETARY**

## **Tab 5**

CUSTOMER NAME Highland Meadows  
ADDRESS 222 Highland Meadow Pl  
Davenport

DATE 3-14-2021

OWN PROPERTY? YES  NO

PHONE: HOME# \_\_\_\_\_  
MOBILE \_\_\_\_\_  
EMAIL \_\_\_\_\_

PVC		WOOD		ALUMINUM		CHAIN LINK	
PVC Feet _____		Wood Feet _____		Aluminum Feet _____		3 Rail Flat Top <input type="checkbox"/>	
Height 4' <input type="checkbox"/> 5' <input type="checkbox"/> 6' <input type="checkbox"/>		Cypress <input type="checkbox"/> PT Pine <input type="checkbox"/> Pres. Plus <input type="checkbox"/>		Height 4' <input type="checkbox"/> 5' <input type="checkbox"/> 6' <input type="checkbox"/>		3 Rail Box Spear <input type="checkbox"/>	
T&G Privacy <input type="checkbox"/>		BOB <input type="checkbox"/> STKD <input type="checkbox"/> VSB <input type="checkbox"/>		Other Style _____		3 Rail Spear Top <input type="checkbox"/>	
Privacy With Lattice <input type="checkbox"/>		Domed <input type="checkbox"/> Scalloped <input type="checkbox"/>		Residential <input type="checkbox"/> Commercial <input type="checkbox"/>		2 Rail Pool Code <input type="checkbox"/>	
Other Style _____		Other Style _____		Black <input type="checkbox"/> White <input type="checkbox"/> Industrial <input type="checkbox"/>		Chain Link Feet _____	
Gate Size _____		Height 6' <input type="checkbox"/> 8' <input type="checkbox"/>		Bronze <input type="checkbox"/>		Height 4' <input type="checkbox"/> 5' <input type="checkbox"/> 6' <input checked="" type="checkbox"/>	
Gate Size _____		Picket 1/2" x 4" <input type="checkbox"/> 1" x 4" <input type="checkbox"/>		Post Size _____		Other Height _____	
Gate Size _____		Runner 2" x 4" <input type="checkbox"/>		Gate Size _____		Residential <input type="checkbox"/> Commercial <input type="checkbox"/>	
Flat Cap <input type="checkbox"/> Ball Cap <input type="checkbox"/>		Gate Size _____		Gate Size _____		LT Comm <input type="checkbox"/> Industrial <input type="checkbox"/>	
Gothic <input type="checkbox"/> New Eng. <input type="checkbox"/>		Gate Size _____		Gate Size _____		Galvanized <input type="checkbox"/> Black Vinyl <input checked="" type="checkbox"/>	
Coachman <input type="checkbox"/> Tear Drop <input type="checkbox"/>		Gothic Top <input type="checkbox"/> Traditional Top <input type="checkbox"/>		Gate Size _____		Green Vinyl <input type="checkbox"/> White Vinyl <input type="checkbox"/>	
Solar Post Lamp <input type="checkbox"/>		Other <input type="checkbox"/>		Gate Size _____		Gate Size _____	
						Gate Size _____	
						Privacy Mesh <input type="checkbox"/>	

Good Side In  Out

Fence to Follow Contour of Ground

Fence to be Level

Remove existing Fence \_\_\_\_\_ Ft. No

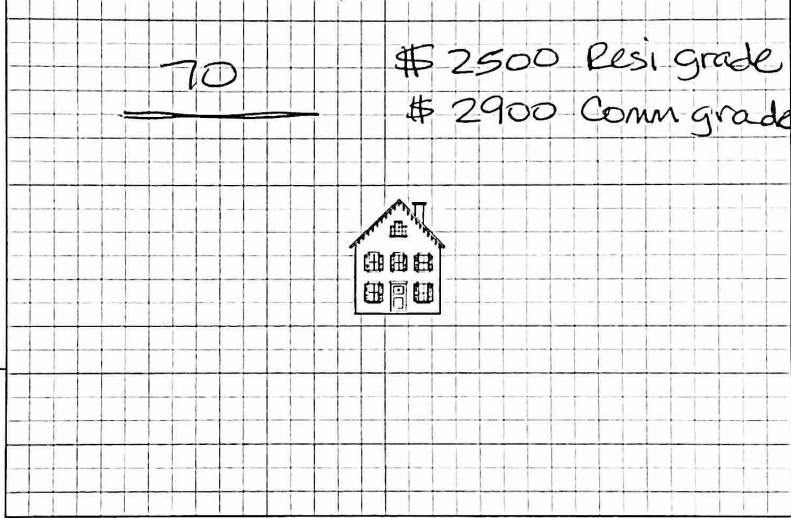
Fence Line to be Cleared by Venefence

Fence Line to be Cleared by Owner

Corner Lot Yes  No

Permit Needed Yes  No

Jurisdiction \_\_\_\_\_



Special Instructions: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Venefence will assist the customer, upon request, in determining where the fence is to be erected, but under no circumstances does Venefence assume any responsibility concerning property lines or in any way guarantee their accuracy. If property pins cannot be located, it is recommended that the customer have the property surveyed. Venefence will assume the responsibility for locating underground cables and utilities, however, Venefence is not responsible for any sprinklers or other unmarked buried lines or objects. Payment is due at the time of completion of work and a service charge of 1 1/2% per month (18% per annum) shall be applied to all accounts not paid in full within 10 days of completion. All material will remain the property of Venefence until payment is received in full. Right of access and removal is granted to Venefence in the event of nonpayment per the terms of this contract. The customer agrees to pay service charges and any costs incurred in the collection of this debt including reasonable attorney fees and court costs. If the buyer refuses to allow the seller to begin work or complete work already begun, or to accept materials contracted for, Buyer agrees to pay Seller liquidated damages of a sum equal to 33 1/3% of entire contract price, plus cost of materials and labor already furnished or in progress. Warranty may be voided if sign is removed. Customer assumes full responsibility for obtaining homeowners association approval for the type and location of fence.

**ACCORDING TO FLORIDA'S CONSTRUCTION LIEN LAW (SECTIONS 713.001-713.37, FLORIDA STATUTES), THOSE WHO WORK ON YOUR PROPERTY OR PROVIDE MATERIALS AND ARE NOT PAID IN FULL HAVE A RIGHT TO ENFORCE THEIR CLAIM FOR PAYMENT AGAINST YOUR PROPERTY. THIS CLAIM IS KNOWN AS A CONSTRUCTION LIEN. IF YOUR CONTRACTOR OR A SUBCONTRACTOR FAILS TO PAY SUBCONTRACTORS, SUB-CONTRACTORS, OR MATERIAL SUPPLIERS OR NEGLECTS TO MAKE OTHER LEGALLY REQUIRED PAYMENTS. THE PEOPLE WHO ARE OWED MONEY MAY LOOK TO YOUR PROPERTY FOR PAYMENT. EVEN IF YOU HAVE PAID YOUR CONTRACTOR IN FULL. IF YOU FAIL TO PAY YOUR CONTRACTOR, YOUR CONTRACTOR MAY ALSO HAVE A LIEN ON YOUR PROPERTY. THIS MEANS IF A LIEN IS FILED YOUR PROPERTY COULD BE SOLD AGAINST YOUR WILL TO PAY FOR LABOR, MATERIALS, OR OTHER SERVICES THAT YOUR CONTRACTOR OR A SUBCONTRACTOR MAY HAVE FAILED TO PAY. FLORIDA'S CONSTRUCTION LIEN LAW IS COMPLEX AND ITS RECOMMENDED THAT WHENEVER A SPECIFIC PROBLEM ARISES, YOU CONSULT AN ATTORNEY**

**NOTICE TO PURCHASERS OF WOOD FENCES:**

Wood fence materials are rough mill cut pieces. Wood fence has tendency to shrink and warp in hot, humid weather and small gaps will appear between boards. Crack in the wood are common and accepted occurrence. Venefence will only guarantee the workmanship on wood fences for one year.

I HAVE READ AND UNDERSTAND THE ABOVE CLAUSE: \_\_\_\_\_

CONTRACT AMOUNT: \$ See Above

DOWN PAYMENT: \$ \_\_\_\_\_

BALANCE DUE UPON COMPLETION: \$ \_\_\_\_\_

DATE STARTED \_\_\_\_\_ DATE COMPLETED \_\_\_\_\_

INSTALLER \_\_\_\_\_ LABOR \_\_\_\_\_

APPROVED AND ACCEPTED BY CUSTOMER

\_\_\_\_\_  
CUSTOMER DATE

\_\_\_\_\_  
CUSTOMER DATE

ACCEPTED FOR VENEENCE

Ju Castro 3-14-2021  
SALES PERSON DATE

QUOTE VALID FOR 35 DAYS



## **Tab 6**



# QUOTE

Sweeping the Central Florida Community, Power Washing the State of Florida

DATE: JANUARY 27, 2021

2730 Shute St, Orlando, FL 32805  
Phone 407.299.7884 Fax 407.299.7040 Cell 407-607-1163  
sflores@blownawayusa.com

EXPIRATION DATE 2/27/2021

TO Matthew E. Huber  
Regional District Manager  
Rizzetta & Company  
12750 Citrus Park Lane, Suite 115  
Tampa, FL 33625  
Phone #: 813.933.5571  
Email: [mhuber@rizzetta.com](mailto:mhuber@rizzetta.com)

JOB LOCATION	PAYMENT TERMS
Highland Meadows- Highland Meadows Lane Davenport, FL 33837	Net 30 Days

TYPE OF SERVICE	DESCRIPTION	LINE TOTAL
Vertical Power Washing*	Pressure wash the vertical surfaces of the concrete wall mentioned above using a chemical wash and hot water, high pressure, rinse to remove mold, mildew, algae, environmental contaminates and dirt.	\$2,800.00
Work Scope*	- Exterior of Concrete Wall that runs down N. 10 <sup>th</sup> Street, will clean Interior of Wall in Common Areas where Accessible.	
Frequency*	One Time Occurrence.	
Water Source*	City of Davenport will be responsible for supplying Blown Away a water source. Blown Away has a water meter to utilize hydrants. The cost of water is included in the proposal pricing.	
Notice*	Note: We will not be responsible for all impregnated stains that do not release with our three-step pressure washing process. We will work around landscaping unless otherwise ordered by Management to reduce damage to vegetation.	
*Power wash includes a chemical wash and hot water, high pressure, rinse to remove mold, mildew, algae, gum and dirt		
<b>Total Charge:</b>		<b>\$2,800.00</b>

Quotation prepared by: Sarah Flores 407-607-1163

This is a quotation on the services described above, subject to the conditions noted below:

- A Purchase Order or Invoice number is to be provided by client prior to service being rendered. Issuance of such order constitutes agreement to the following conditions:
- Due diligence will be taken to avoid water intrusion, however Blown Away can not be held responsible for water entry due to faulty or inadequate sealing.
- Oil, rust, and aluminum oxide staining may lighten somewhat but remain visually apparent after cleaning; Blown Away cannot be held responsible for removal of these types of stains unless specify stated in the description above.
- Gum cannot be removed from painted or coated surfaces without potential damage to the coating. Gum removal on these types of surfaces will only be attempted when written direction is provided by the client or specify stated in the description.
- Blown Away will not assume any responsibility for apparent "Wand Damage" to any painted surface that displays loss of adhesion or chalking; we will document such condition on our "work log" at the job site.

To accept this quotation and conditions, sign here, date and return: \_\_\_\_\_

**THANK YOU FOR YOUR BUSINESS!**  
**VISIT US AT [WWW.BLOWNAWAYCFL.COM](http://WWW.BLOWNAWAYCFL.COM)**



# QUOTE

Sweeping the Central Florida Community, Power Washing the State of Florida

DATE: JANUARY 27, 2021

2730 Shute St, Orlando, FL 32805  
Phone 407.299.7884 Fax 407.299.7040 Cell 407-607-1163  
sflores@blownawayusa.com

EXPIRATION DATE 2/27/2021

TO Matthew E. Huber  
Regional District Manager  
Rizzetta & Company  
12750 Citrus Park Lane, Suite 115  
Tampa, FL 33625  
Phone #: 813.933.5571  
Email: [mhuber@rizzetta.com](mailto:mhuber@rizzetta.com)

JOB LOCATION	PAYMENT TERMS
Highland Meadows- Highland Meadows Lane Davenport, FL 33837	Net 30 Days

TYPE OF SERVICE	DESCRIPTION	LINE TOTAL
Horizontal & Vertical Power Washing*	Pressure Cleaning of the concrete walls, main entrance marquees and sidewalks along walls for North & South Entrances located at the above listed address.	\$2,200.00
Work Scope*	- South Entrance: including Marquee Entrance Signs, Walls, and Sidewalks - North Entrance: including Marquee Entrance Signs, Walls, and Sidewalks	\$2,600.00
Frequency*	One Time Occurrence.	
Water Source*	City of Davenport will be responsible for supplying Blown Away a water source. Blown Away has a water meter to utilize hydrants. The cost of water is included in the proposal pricing.	
Notice*	Note: We will not be responsible for all impregnated stains that do not release with our three-step pressure washing process. We will work around landscaping unless otherwise ordered by Management to reduce damage to vegetation. *We will work around damage already done to EFIS on Marquee Entrance Signs with low water pressure and rinse. *Power wash includes a chemical wash and hot water, high pressure, rinse to remove mold, mildew, algae, gum and dirt	
<b>Total Charge:</b>		<b>\$4,800.00</b>

Quotation prepared by: Sarah Flores 407-607-1163

This is a quotation on the services described above, subject to the conditions noted below:

- A Purchase Order or Invoice number is to be provided by client prior to service being rendered. Issuance of such order constitutes agreement to the following conditions:
- Due diligence will be taken to avoid water intrusion, however Blown Away can not be held responsible for water entry due to faulty or inadequate sealing.
- Oil, rust, and aluminum oxide staining may lighten somewhat but remain visually apparent after cleaning; Blown Away cannot be held responsible for removal of these types of stains unless specify stated in the description above.
- Gum cannot be removed from painted or coated surfaces without potential damage to the coating. Gum removal on these types of surfaces will only be attempted when written direction is provided by the client or specify stated in the description.
- Blown Away will not assume any responsibility for apparent "Wand Damage" to any painted surface that displays loss of adhesion or chalking; we will document such condition on our "work log" at the job site.

To accept this quotation and conditions, sign here, date and return: \_\_\_\_\_

**THANK YOU FOR YOUR BUSINESS!**  
**VISIT US AT [WWW.BLOWNAWAYCFL.COM](http://WWW.BLOWNAWAYCFL.COM)**

## **Tab 7**



949 Shadick Dr.  
 Orange City, FL 32763  
 P: (386) 218-6969 F: (386) 218-6970  
 www.allterraintractorservice.com

# PROPOSAL

Project Name:	<b>Highland Meadows</b>
Project Phase:	<b>Grading, Sodding</b>

Project Address: **222 Highland Meadows Place**  
 City, State, Zip: **Davenport, FL-33837**

Proposal Date: **Friday, April 2, 2021**  
 Proposal price good for 30 days from the date of this proposal.

Prepared for: **Dewberry**

Address: **800 N. Magnolia Ave.  
 Suite 1000**

City, State, Zip: **Orlando, Florida 32803**

Contact: **Molly Banfield**

Phone: **240-772-5622**

Cell: **571-241-4402**

Email: [mbanfield@Dewberry.com](mailto:mbanfield@Dewberry.com)

## Scope of Work

1. Regrade Top of Dry Pond Bottom per plan sketch sheet 1 of 1 dated 03/18/21 sent over by Molly Banfield.

## Qualifications & Exclusions

1. There are no bonds included in this proposal. If any are required, they will be at an additional cost.
2. There is no handling of contaminated, hazardous, or unsuitable materials included in this proposal. If any is required, it will be at an additional cost.
3. There are no permits included in this proposal. If any are required, they will be at an additional cost.
4. There is no survey/layout included in this proposal. If any is required, it will be at an additional cost.
5. There is no testing included in this proposal. If any is required, it will be at an additional cost.
6. There is no Removal/Re-installation of Existing Fence included in this proposal. If any is required, it will be at an additional cost.
7. There is no new Fence included in this proposal. If any is required, it will be at an additional cost.
8. All Work to be performed at Dry Pond Slope only. No work within neighboring properties.

DESCRIPTION	QTY	UOM	UNIT PRICE	TOTAL
Mobilization	1	LS	\$2,750.00	\$2,750.00
Grub & Scrape	400	SY	\$2.95	\$1,180.00
Import Fill	134	CY	\$12.50	\$1,675.00
Grade & Compact Top of Dry Pond slopes	400	SY	\$5.25	\$2,100.00
Georgia Buggy	5	DAY	\$350.00	\$1,750.00
Bahia Sod (Work Area)	14	PALLET	\$348.00	\$4,872.00
Proposed Total				<b>\$14,327.00</b>

**Pablo Rengifo**

All Terrain Tractor Service, Inc.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 Authorized Signature Date

**Molly Banfield**

Dewberry

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 Authorized Signature Date

Price is subject to change, pending receipt of 'Final Construction Drawings'.



Proposal For

Highland Meadows CDD

8529 South Park Circle  
 Suite 330  
 Orlando, Florida 32819

[CDDInvoice@rizzetta.com](mailto:CDDInvoice@rizzetta.com)

Location

8529 Southpark Cir  
 Orlando, FL 32819

grading/Sod Install Terms  
Due on receipt

ITEM DESCRIPTION	QUANTITY	UNIT PRICE	AMOUNT
Landscaping:Labor Finish Grading.	10 MH	\$ 85.00	\$ 850.00
Amendments:Clean Fill Dump Truck Load	1 Cu. Yd.	\$ 250.00	\$ 250.00
Turf:Bahia Sq. Ft. Installed	2000 Sq. Ft.	\$ 1.00	\$ 2,000.00

*All work will be completed by Southern Oak Outdoor in accordance with these plans and prices unless subsequent changes are agreed upon in writing. Balances not paid by the due date are subject to late fees. All overdue balances will be a charge of 1.5% a month, an annual percentage rate of 18%. Plant Material Limited Warranty is as follows: All plant material is under a limited warranty for one year. Transplanted plant material and/or plant material that dies due to conditions out of Southern Oak Outdoor's control (i.e Acts of God, vandalism, inadequate irrigation due to water restrictions, etc.) shall not be included in the warranty.*

SUBTOTAL	\$ 3,100.00
SALES TAX	\$ 0.00
<b>TOTAL</b>	<b>\$ 3,100.00</b>

Signature

x Richard Hernandez Date: 3/20/21

Please sign here to accept the terms and conditions

Sales Reps

Jeff Leeper  
 Mobile: 3216827504  
[jeff.leeper@southernoakoutdoor.com](mailto:jeff.leeper@southernoakoutdoor.com)



Photos

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## **Tab 8**



**MINUTES OF MEETING**

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

**HIGHLAND MEADOWS  
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Board of Supervisors of the Highland Meadows Community Development District was held on **Wednesday, January 13, 2021 at 10:00 a.m.** located at City Hall, located at 1 Allapaha Avenue, Davenport, FL 33837.

Present and constituting a quorum:

Cindy Chenowith	<b>Board Supervisor, Chairperson</b>
Robert Williams	<b>Board Supervisor, Vice Chairperson</b>
Eric Chenowith	<b>Board Supervisor, Assistant Secretary</b>
Headley Oliver	<b>Board Supervisor, Assistant Secretary</b> ( <i>in-progress</i> )

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Roy Van Wyk	<b>District Counsel, Hopping, Green &amp; Sams</b> ( <i>via phone</i> )
Rey Malave	<b>District Engineer, Dewberry</b> ( <i>via phone</i> )
Audience	<b>Present</b>

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Huber called the meeting to order and read the roll call.

**SECOND ORDER OF BUSINESS**

**Consideration of Auditor Selection  
Evaluation Criteria**

Mr. Huber discussed the auditor selection evaluation criteria with the Audit Review Committee Members. The term for the auditor is for three years (the first year with an option to renew for the following two years). The Board would be soliciting annual auditing services for fiscal years ending September 30, 2020, 2021, and 2022. Mr. Huber noted the criteria for auditors is as follows: the ability of personnel, experience, understanding of the scope of work, the ability to furnish required services and price. He stated that there is an option to exclude price. The Audit Review Committee Members discussed the criteria and point system. They opted to include price and keep all criteria at 20 points each.

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On a motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Audit Review Committee Members approved the auditor selection evaluation criteria as presented, for Highland Meadows Community Development District.

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**THIRD ORDER OF BUSINESS**

**Consideration of Audit Proposal Instructions**

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Mr. Huber reviewed the proposal instructions with the Audit Review Committee Members. Mr. Huber discussed setting a due date for proposals so that they could be ranked at an upcoming meeting.

On a motion by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, the Audit Review Committee Members approved the audit proposal instructions as presented, for Highland Meadows Community Development District.

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**FOURTH ORDER OF BUSINESS**

**Consideration of Advertisement for Proposals for Annual Auditing Services**

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Mr. Huber asked if the Audit Review Committee Members preferred to solely rely on the newspaper advertisement or if they approved Rizzetta & Co. Inc. also soliciting proposals in addition to advertising. The committee agreed.

On a motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Audit Review Committee Members approved the advertisement for proposals for annual auditing services, as presented, and directed District Management to solicit proposals from auditors in addition to advertising, for Highland Meadows Community Development District.

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**FIFTH ORDER OF BUSINESS**

**Adjournment**

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On a motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Audit Review Committee Members adjourned the meeting at 10:04 a.m. for Highland Meadows Community Development District.

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Assistant Secretary

Chairman/Vice Chairman

## **Tab 9**

**MINUTES OF MEETING**

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

**HIGHLAND MEADOWS  
COMMUNITY DEVELOPMENT DISTRICT**

The special meeting of the Board of Supervisors of the Highland Meadows Community Development District was held on **Wednesday, January 13, 2021 at 10:05 a.m.** located at City Hall, located at 1 Allapaha Avenue, Davenport, FL 33837.

Present and constituting a quorum:

Cindy Chenowith	<b>Board Supervisor, Chairperson</b>
Robert Williams	<b>Board Supervisor, Vice Chairperson</b>
Eric Chenowith	<b>Board Supervisor, Assistant Secretary</b>
Headley Oliver	<b>Board Supervisor, Assistant Secretary</b>

Also present were:

Matthew Huber	<b>District Manager, Rizzetta &amp; Company, Inc.</b>
Roy Van Wyk	<b>District Counsel, Hopping, Green &amp; Sams (via phone)</b>
Rey Malave	<b>District Engineer, Dewberry (via phone)</b>
Audience	<b>Present</b>

**FIRST ORDER OF BUSINESS**                      **Call to Order**

Mr. Huber called the meeting to order and read the roll call.

**SECOND ORDER OF BUSINESS**                      **Audience Comments on Agenda Items**

There were no audience comments at this time.

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**THIRD ORDER OF BUSINESS**

**Update on Wall Repair Proposal**

The Board discussed updates on the wall repair proposals.

Mr. Chenowith suggested eliminating foam and perhaps using stucco/patches. He also recommended pressure wash everything on a biannual basis. It was noted that top cap remains and to repair as needed.

Ms. Chenowith has the paint color codes.

**FOURTH ORDER OF BUSINESS**

**Update on Additional Barbed Wire Proposal**

The Board discussed updates on the additional barbed wire proposal. It cannot be more than 10 feet. Mr. Van Wyk stated that this cannot be used. The Board will check with the County regarding the use of barbed wire in residential areas and other alternatives.

**FIFTH ORDER OF BUSINESS**

**Update on Pressure Washing/Painting of Community Wall Proposal**

*Previously discussed.*

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Mr. Van Wyk discussed the e-verify system that District Management will sign the District up for.

On a Motion Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors authorized Mr. Huber to set-up an account, for the Highland Meadows Community Development District.

The Board accepted Supervisor Tavares' resignation from the Board effective as of January 11, 2021.

On a Motion Ms. Chenowith, seconded by Ms. Chenowith, with all in favor, the Board of Supervisors accepted Supervisor Tavares' resignation from the Board, for the Highland Meadows Community Development District.

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**B. District Engineer**

Mr. Malave updated the Board on the Martinez residence repairs regarding the retention pond wall. The erosion needs to be regraded as the inlet is on their lot. Dirt can be added to the area with regrading and confirm downspouts prior to regrading. A chain link can be added to the fence area and it can be 6 feet higher along the bold red line.

A question was asked regarding who maintains the grass area adjacent to the home. Mr. Huber will check with the resident and landscaper.

Mr. Huber will obtain proposals to add wall/chain-link fence in this area. Mr. Malave suggested doing half and half.

On a Motion Mr. Chenowith, seconded by Ms. Chenowith, with all in favor, the Board of Supervisors approved obtaining proposals, for the Highland Meadows Community Development District.

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Mr. Huber asked Mr. Malave to assist in working on the scope for the landscaper to repair these areas.

**C. District Manager**

Mr. Huber mentioned the next meeting is scheduled for April 20<sup>th</sup>, 2021 at 2:00 p.m.

**SEVENTH ORDER OF BUSINESS**

**Consideration of the Minutes of the Board of Supervisors Meeting held on November 17, 2020**

There were no comments or changes.

On a Motion Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors approved the minutes of the Board of Supervisors' meeting held on November 17, 2020, as presented, for the Highland Meadows Community Development District.

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Operations and Maintenance Expenditures for August and October 2020**

The board reviewed the Operations and Maintenance Expenditures for October 2020. There were no questions.

On a Motion by Mr. Chenowith, seconded by Ms. Chenowith, with all in favor, the Board of Supervisors ratified the Operations and Maintenance Expenditures for October 2020 (\$35,013.59), for the Highland Meadows Community Development District.

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**NINTH ORDER OF BUSINESS**

**Consideration of Resolution 2021-02,  
Appointing Board Member**

It was noted that Mr. Martinez removed himself from consideration to the Board of Supervisors.

On a Motion by Mr. Williams, seconded by Mr. Chenowith, with all in favor, the Board of Supervisors appointed Ms. Brenda Wentz to the Board, for the Highland Meadows Community Development District.

**TENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor  
Requests**

Mr. Williams stated that Highland Meadows Drive is the homeowner's fence.

Mr. Headley asked about the pressure washing timeline. It was noted it will be at the end of Spring.

Mr. Huber administered the oath of office to Ms. Wentz. Ms. Wentz accepted compensation.

Mr. Martinez said that he had trouble receiving responses from residents regarding authorization letter to resident.

Ms. Wentz noted that the sprinkler system control box is located at 313 Highland Meadows Court (yard). The utility easement is not coming out of his yard. The irrigation system was installed in 2004 and no repairs have been made. The landscaper looked at it and ensured it was in good order.

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**ELEVENTH ORDER OF BUSINESS**

**Adjournment**

On a Motion by Ms. Chenowith, seconded by Mr. Williams, with all in favor, the Board of Supervisors adjourned the meeting at 11:03 a.m. for the Highland Meadows Community Development District.

---

Assistant Secretary

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Chairperson/Vice Chairperson

DRAFT



# **Tab 10**

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

## Operation and Maintenance Expenditures November 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from November 1, 2020 through November 30, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$6,094.15**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Highland Meadows Community Development District

## Paid Operation & Maintenance Expenditures

November 1, 2020 Through November 30, 2020

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Cindy Chenowith	002822	CC11172020	Board of Supervisors Meeting 11/17/20	\$ 200.00
City of Davenport	002819	2270 10/20	Highland Meadows St Irrigation 10/20	\$ 353.33
City of Davenport	002819	2318 10/20	Olsen Road Irrigation 10/20	\$ 864.43
Department of Economic Opportuni	002820	83189	Special District Fee FY 20/21	\$ 175.00
Dewberry Engineers, Inc.	002815	1885372	Engineering Services 09/20	\$ 770.00
Eric Chenowith	002821	EC11172020	Board of Supervisors Meeting 11/17/20	\$ 200.00
Grau and Associates	002818	B4250238M048	Audit Service FYE 09/20	\$ 26.00
Headley Oliver	002823	HO11172020	Board of Supervisors Meeting 11/17/20	\$ 200.00
Rizzetta & Company, Inc.	002816	INV0000054245	District Management Fees 11/20	\$ 3,005.39
Rizzetta Technology Services, LLC	002817	INV0000006530	Website Hosting Services 11/20	\$ 100.00
Robert C. Williams	002824	RW11172020	Board of Supervisors Meeting 11/17/20	<u>\$ 200.00</u>
<b>Report Total</b>				<b><u>\$ 6,094.15</u></b>

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

## Operation and Maintenance Expenditures December 2020 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from December 1, 2020 through December 31, 2020. This does not include expenditures previously approved by the Board.

The total items being presented: **\$11,835.77**

Approval of Expenditures:

---

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Highland Meadows Community Development District

## Paid Operation & Maintenance Expenditures

December 1, 2020 Through December 31, 2020

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Cindy Chenowith	002826	121120	Reimbursement For Holiday Decorations	\$ 416.22
City of Davenport	002832	2270 11/20	Highland Meadows St Irrigation 11/20	\$ 216.22
City of Davenport	002832	2318 11/20	Olsen Road Irrigation 11/20	\$ 919.08
Dewberry Engineers, Inc.	002827	1895919	General Engineering Services 10/20	\$ 1,920.00
Duke Energy	002828	09617 89471 11/20	0 County Road 547 N Lite 11/20	\$ 327.12
Duke Energy	002828	35100 85009 11/20	508 Highalnd Meadows St. Unit A, Entrance Lights 11/20	\$ 22.37
Duke Energy	002828	41513 18262 11/20	0 County Road 547 N Lite PH2 11/20	\$ 498.37
Duke Energy	002828	97783 97148 11/20	101 Highland Meadows Pl, Unit A, Entrance Lights 11/20	\$ 16.32
Duke Energy	002833	09617 89471 12/20	0 County Road 547 N Lite 12/20	\$ 327.12
Duke Energy	002833	35100 85009 12/20	508 Highalnd Meadows St. Unit A, Entrance Lights 12/20	\$ 22.37
Duke Energy	002833	41513 18262 12/20	0 County Road 547 N Lite PH2 12/20	\$ 498.37
Duke Energy	002833	97783 97148 12/20	101 Highland Meadows Pl, Unit A, Entrance Lights 12/20	\$ 16.32
Jacob Derek Miller dba Southern Oak Outdoor, LLC.	002825	92	Palms:Flush Cut Palm	\$ 1,000.00
Jacob Derek Miller dba Southern Oak Outdoor, LLC.	002829	1545	Landscape Maint. 10/20	\$ 2,530.50

# Highland Meadows Community Development District

Paid Operation & Maintenance Expenditures

November 1, 2020 Through November 30, 2020

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Rizzetta & Company, Inc.	002830	INV0000054721	District Management Fees 12/20	\$ 3,005.39
Rizzetta Technology Services, LLC	002831	INV0000006632	Website Hosting Services 12/20	<u>\$ 100.00</u>
<b>Report Total</b>				<b><u>\$ 11,835.77</u></b>

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

## Operation and Maintenance Expenditures January 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from January 1, 2021 through January 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$17,390.46**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Highland Meadows Community Development District

## Paid Operation & Maintenance Expenditures

January 1, 2021 Through January 31, 2021

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Campus Suite	002838	19159	Website & Compliance Services - Q2 FY20/21	\$ 384.38
Cindy Chenowith	002840	CC01132021	Board of Supervisors Meeting 01/13/21	\$ 200.00
Cindy Chenowith	002849	CC01132021 Audit	Board of Supervisors Audit Meeting 01/13/21	\$ 200.00
City of Davenport	002841	2270 12/20	Highland Meadows St Irrigation 12/20	\$ 255.24
City of Davenport	002841	2318 12/20	Olsen Road Irrigation 12/20	\$ 2,393.44
Dewberry Engineers, Inc.	002836	1906218	General Engineering Services 11/20	\$ 235.00
Dewberry Engineers, Inc.	002842	1916387	General Engineering Services 12/20	\$ 470.00
Duke Energy	002843	35100 85009 01/21	508 Highalnd Meadows St. Unit A, Entrance Lights 01/21	\$ 22.40
Duke Energy	002843	97783 97148 01/21	101 Highland Meadows Pl, Unit A, Entrance Lights 01/21	\$ 26.11
Eric Chenowith	002839	EC01132021	Board of Supervisors Meeting 01/13/21	\$ 200.00
Eric Chenowith	002848	EC01132021 Audit	Board of Supervisors Audit Meeting 01/13/21	\$ 200.00
Headley Oliver	002844	HO01132021	Board of Supervisors Meeting 01/13/21	\$ 200.00
Headley Oliver	002850	HO01132021 Audit	Board of Supervisors Audit Meeting 01/13/21	\$ 200.00
Hopping Green and Sams	002837	119124	Legal Services 11/20	\$ 1,188.00
Jacob Derek Miller dba Sourthern Oaks Outdoor	002845	112	Tree Installtion 1/21	\$ 2,780.00



# Highland Meadows Community Development District

Paid Operation & Maintenance Expenditures

January 1, 2021 Through January 31, 2021

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
Jacob Derek Miller dba Sourthern Oaks Outdoor	002845	1564	Landscape Maint. 12/20	\$ 2,530.50
Rizzetta & Company, Inc.	002834	INV0000055498	District Management Fees 01/21	\$ 3,005.39
Rizzetta & Company, Inc.	002846	INV0000055619	Annual Dissemination Agent Fee FY 20/21	\$ 2,400.00
Rizzetta Technology Services, LLC	002835	INV0000006731	Website Hosting Services 01/21	\$ 100.00
Robert C. Williams	002847	RW01132021	Board of Supervisors Meeting 01/13/21	\$ 200.00
Robert C. Williams	002851	RW01132021 Audit	Board of Supervisors Audit Meeting 01/13/21	\$ 200.00
<b><u>Report Total</u></b>				<b><u>\$ 17,390.46</u></b>

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

## Operation and Maintenance Expenditures February 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from February 1, 2021 through February 28, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$5,815.69**

Approval of Expenditures:

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\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Highland Meadows Community Development District

## Paid Operation & Maintenance Expenditures

February 1, 2021 Through February 28, 2021

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
City of Davenport	002856	2270 01/21	Highland Meadows St Irrigation 01/21	\$ 243.91
City of Davenport	002856	2318 01/21	Olsen Road Irrigation 01/21	\$ 255.24
Dewberry Engineers, Inc.	002857	1926496	General Engineering Services 01/21	\$ 705.00
Duke Energy	002852	09617 89471 01/21	0 County Road 547 N Lite 01/21	\$ 322.57
Duke Energy	002852	41513 18262 01/21	0 County Road 547 N Lite PH2 01/21	\$ 491.37
Hopping Green and Sams	002858	120042	Legal Services 12/20	\$ 419.50
Jacob Derek Miller dba Southern O	002853	126	Irrigation labor/ Install 12/31	\$ 272.71
Rizzetta & Company, Inc.	002854	INV0000056037	District Management Fees 02/21	\$ 3,005.39
Rizzetta Technology Services, LLC	002855	INV0000006830	Website Hosting Services 02/21	\$ 100.00
<b><u>Report Total</u></b>				<b><u>\$ 5,815.69</u></b>

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT

DISTRICT OFFICE · 9428 CAMDEN FIELD PARKWAY · RIVERVIEW, FLORIDA 33578

## Operation and Maintenance Expenditures March 2021 For Board Approval

Attached please find the check register listing the Operation and Maintenance expenditures paid from March 1, 2021 through March 31, 2021. This does not include expenditures previously approved by the Board.

The total items being presented: **\$11,111.77**

Approval of Expenditures:

\_\_\_\_\_

\_\_\_\_\_ Chairperson

\_\_\_\_\_ Vice Chairperson

\_\_\_\_\_ Assistant Secretary

# Highland Meadows Community Development District

## Paid Operation & Maintenance Expenditures

March 1, 2021 Through March 31, 2021

<u>Vendor Name</u>	<u>Check #</u>	<u>Invoice #</u>	<u>Transaction Description</u>	<u>Check Amount</u>
City of Davenport	2862	2270 2/21	Highland Meadows St Irrigation 02/21	\$ 322.30
City of Davenport	2862	2318 2/21	Olsen Road Irrigation 02/21	\$ 572.33
Duke Energy	2859	Electric Summary I 01/21	Electric Summary II 01/21	\$ 45.99
Duke Energy	2859	Electric Summary I 02/21	Electric Summary I 02/21	\$ 813.94
Duke Energy	2863	Electric Summary II 02/21 February 21	Electric Summary II 02/21	\$ 45.97
Duke Energy	2866	Electric Summary 03/21	Electric Summary 03/21	\$ 813.85
Hopping Green and Sams	2864	118772	Legal Services 10/20	\$ 726.00
Hopping Green and Sams	2864	120750	Legal Services 01/21	\$ 2,135.50
Jacob Derek Miller dba Southern Oak Outdoor, LLC.	2865	1615	Landscape Maint. 03/21	\$ 2,530.50
Rizzetta & Company, Inc.	2860	INV0000057004	District Management Fees 03/21	\$ 3,005.39
Rizzetta Technology Services, LLC	2861	INV0000006929	Website Hosting Services 03/21	<u>\$ 100.00</u>
<b><u>Report Total</u></b>				<b><u>\$ 11,111.77</u></b>