

***Highland Meadows
Community Development District***

Agenda

November 12, 2024

AGENDA

Highland Meadows

Community Development District

219 E. Livingston St., Orlando, Florida 32801

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

November 5, 2024

Highland Meadows Community Development District

Dear Board Members:

A meeting of the Board of Supervisors of the **Highland Meadows Community Development District** will be held **Tuesday, November 12, 2024, at 12:30 PM** at the **Lake Alfred Public Library, 245 N. Seminole Ave., Lake Alfred, FL 33850.**

Those members of the public wishing to attend the meeting can do so using the information below:

Zoom Video Link: <https://us06web.zoom.us/j/88955593562>

Call-In Information: 1-646-931-3860 **Meeting ID:** 889 5559 3562

Following is the advance agenda for the meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organizational Matters
 - A. Administration of Oath of Office to Supervisor Munoz
4. Approval of Minutes of the August 23, 2024 Board of Supervisors Meeting
5. Consideration of Resolution 2025-01 Amending the Fiscal Year 2024 Adopted Budget
6. Consideration of Resolution 2025-02 Authorizing Publication of Legal Notices on Public Website
7. Consideration of Fiscal Year 2024 Audit Engagement Letter
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - i. Consideration of Work Authorization 2025-1
 - C. Field Manager's Report
 - D. District Manager's Report
 - i. Action Items
 - ii. Approval of Check Register
 - iii. Balance Sheet and Income Statement
9. Other Business
10. Supervisors Requests
9. Adjournment

MINUTES

**MINUTES OF MEETING
HIGHLAND MEADOWS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Highland Meadows Community Development District was held on Friday, **August 23, 2024**, at the Lake Alfred Public Library, 245 North Seminole Ave., Lake Alfred, Florida.

Present and constituting a quorum:

Cindy Chenowith
Headley Oliver
Eric Chenowith
Kevin Serrano

Chair
Vice Chair
Assistant Secretary
Assistant Secretary

Also, present were:

Tricia Adams
Meredith Hammock
Rey Malave *via Zoom*
Joel Blanco

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

The following is a summary of the discussions and actions taken at the August 23, 2024 Highland Meadows Community Development District's Board of Supervisors Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the meeting to order. Four Board members were in attendance constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Adams noted there is one member of the public present. She asked for public comments on agenda items and noted there is also a public hearing for the budget and assessment resolution, please hold budget comments until that time. There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Organizational Matters

A. Acceptance of Resignation of Supervisor Martinez, Seat 2

Ms. Adams presented the letter of resignation from Supervisor Martinez, Seat 2. This term expires in November of 2026. Mr. Chenowith nominated Jason Munoz.

On MOTION by Mr. Chenowith, seconded by Ms. Chenowith, with all in favor, the Acceptance of Resignation of Supervisor Martinez – Seat 2, and the Appointment of Jason Munoz to Seat #2. was approved

B. Administration of Oath of Office to Newly Appointed Supervisor

Ms. Adams noted since Mr. Munoz is not in attendance, the oath of office will be administered at a later time.

C. Consideration of Resolution 2024-07 Electing Officers

Ms. Adams stated the Board can keep the same slate of officers and appoint Mr. Munoz as Assistant Secretary.

On MOTION by Mr. Chenowith, seconded by Mr. Oliver, with all in favor, Resolution 2024-07 Electing Officers – Keep Current Slate of Officers & Appoint Jason Munoz as Assistant Secretary, was approved.

FOURTH ORDER OF BUSINESS

Public Hearing

Ms. Adams asked for a motion to open public hearings for the budget adoption and for the imposition of assessments.

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

Ms. Adams asked for any public comment regarding the proposed budget and assessments. Hearing no comments, she asked for a motion to close the public hearing.

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

A. Consideration of Resolution 2024-08 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds

Ms. Adams stated adoption of this resolution memorializes Board members previously approved a proposed budget at least 60 days in advance of the public hearing and the proposed budget has been provided to the local government, posted on the CDD website and noticed in accordance with Florida Statute. There is a \$300 increase per unit in order to increase the amount of money going into the reserve fund. The actuals have been updated through July 31, 2024.

On MOTION by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, Resolution 2024-08 Adopting the Fiscal Year 2025 Proposed Budget and Appropriating Funds, was approved.

B. Consideration of Resolution 2024-09 Imposing Fiscal Year 2025 Special Assessments and Certifying an Assessment Roll

Ms. Adams stated Resolution 2024-09 funds the budget with CDD maintenance fees and the Board is also authorizing collection of the debt service fees.

On MOTION by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, Resolution 2024-09 Imposing Fiscal Year 2025 Special Assessments and Certifying an Assessment Roll, was approved.

FIFTH ORDER OF BUSINESS

**Approval of Minutes of the May 3, 2024
Audit Committee and Board of
Supervisors Meeting**

Ms. Adams presented the minutes of the May 3, 2024 Audit Committee and Board of Supervisors meetings. These have been reviewed by District Counsel and District Management.

On MOTION by Mr. Chenowith, seconded by Mr. Oliver, with all in favor, the Minutes of the May 3, 2024 Audit Committee and Board of Supervisors Meetings, were approved.

SIXTH ORDER OF BUSINESS

**Consideration of Resolution 2024-10
Declaring Seats 3, 4, and 5 Vacant
Effective November 19, 2024**

Ms. Adams stated all three Board members have indicated a willingness to serve another term so this will be addressed at the next Board meeting. She asked for a motion to approve.

On MOTION by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, Resolution 2024-10 Declaring Seats 3, 4, and 5 Vacant Effective November 19, 2024, was approved.

SEVENTH ORDER OF BUSINESS

**Approval of Traffic Agreement with the
City of Davenport**

Ms. Adams noted the City of Davenport has requested this agreement with the CDD in order to enforce traffic. The agreement has been reviewed by District Counsel.

On MOTION by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, the Traffic Agreement with the City of Davenport (CDD map needs to be changed out), was approved.

**Mr. Serrano left the meeting at this time.*

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Hammock reminded the Board of completing ethics training by December 31st. She will send links for free ethics training. The Board agreed to add a February 11, 2025 meeting and change the August meeting to the 26th to the FY2025 meeting schedule at 12:30 p.m.

On MOTION by Ms. Chenowith, seconded by Mr. Chenowith, with all in favor, the FY2025 Meeting Schedule as Amended to add February 11, 2025 and Change August Meeting to August 26, 2025 and all Meetings to be Scheduled/Noticed for 12:30 p.m., was approved.

B. Engineer

Mr. Malave noted they worked with staff on repairs and everything has been done. Mr. Chenowith asked Rey/Chase to review the erosion issue at 232 Highland Meadows Place. (Add to action items for tracking.)

C. Field Manager's Report

Mr. Blanco presented the Field Manager's Report on page 63 of the agenda package. A Board member noted since they will have an agreement with the police department, should they repaint the curbs yellow so the police can enforce it when someone is parked there. Mr. Blanco will document it for the next meeting. Mr. Chenowith asked Joel to review the sidewalk in front of his home.

i. Ratification of CCTV Storm Line Service Proposal

Ms. Adams noted the Chair approved this proposal for \$2,125 so this work could be completed. She asked for a motion to ratify the approval of the proposal.

On MOTION by Mr. Chenowith, seconded by Mr. Oliver, with all in favor, the CCTV Storm Line Service Proposal, was ratified.

ii. Consideration of Proposal for Tree Trimming

Mr. Blanco proposed trimming of 15 oaks in the median and on Davenport Blvd - DEFER until March or April.

iii. Consideration of GMS Proposal for Sidewalk Grinds and Repairs

Mr. Blanco presented a proposal for 4 sidewalks with severe cracks that need repaired and 26 lifted sidewalks to grind down. He has a map of the areas that need repaired.

On MOTION by Mr. Chenowith, seconded by Ms. Chenowith, with all in favor, the GMS Proposal for Sidewalk Grinds and Repairs NTE \$3,600, was approved.

D. District Manager’s Report

i. Action Items

Ms. Adams reviewed the action items list with Board Members.

ii. Approval of Check Register

Ms. Adams presented the check register from April 1, 2024 through July 31, 2024 totaling \$52,359.14 on page 81 of the agenda package. A detailed run summary follows the register.

On MOTION by Ms. Chenowith, seconded by Mr. Oliver, with all in favor, the Check Register, was approved.

iii. Balance Sheet and Income Statement

Ms. Adams reviewed the balance sheet and income statement through the end of July. The District was fully collected as of the end of July. She received a note from the accountant that a money market account was opened for the CDD.

iv. Adoption of District Goals & Objectives

Ms. Adams updated the Board on new Florida legislation that requires CDD’s to adopt annual goals and objectives before October 1st every calendar year and report if the District did or did not meet those goals by December 1, 2025. GMS has recommended goals & objectives and the document is included in the agenda package.

On MOTION by Ms. Chenowith, seconded by Mr. Oliver, with all in favor, the Adoption of Goals & Objectives as Amended to Add 1.4 Provide Notice of CDD BOS Meetings to HOA and 2.3 Track Action Items at Each BOS Meeting, was approved.

v. Approval of Fiscal Year 2025 Meeting Schedule

Item addressed under attorney’s report.

NINTH ORDER OF BUSINESS

Other Business

There being no comments, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor Requests

There being no comments, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

Ms. Adams asked for a motion to adjourn.

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

Secretary/Assistant Secretary

Chairman/Vice Chairman

SECTION V

RESOLUTION 2025-01

WHEREAS, the Board of Supervisors, hereinafter referred to as the “Board”, of Highland Meadows Community Development District, hereinafter referred to as “District”, adopted a General Fund Budget for fiscal year 2024, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

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

1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached.
2. This resolution shall become effective this 12th day of November 2024 and be reflected in the monthly and fiscal Year End 9/30/24 Financial Statements and Audit Report of the District.

Highland Meadows
Community Development District

By: _____

Chairman/Vice Chairman

Attest:

By: _____

Secretary/Assistant Secretary

Highland Meadows
Community Development District
General Fund
Budget Amendment - Exhibit A
Resolution 2025-01

	Adopted	Actual	Proposed	Amended
	Budget	Thru 09/30/24	Increase/(Decrease)	Budget
Revenues:				
Special Assessments - On Roll	\$ 177,344	\$ 177,789	\$ 445	\$ 177,789
Interest Income	-	130	130	130
Misc. Income	-	30,102	30,102	30,102
Carry Forward Surplus	-	-	6,153	6,153
Total Revenues	\$ 177,344	\$ 208,021	\$ 36,830	\$ 214,174
Expenditures:				
General & Administrative:				
Supervisor Fees/FICA	\$ 5,000	\$ 3,168	\$ (1,832)	\$ 3,168
Engineering	10,000	8,470	(1,500)	8,500
Attorney	10,000	24,719	15,000	25,000
Annual Audit	3,400	3,400	-	3,400
Assessment Roll	5,678	8,755	3,100	8,778
Dissemination Agent	2,400	5,000	2,600	5,000
Trustee Fees	3,500	4,041	541	4,041
Management Fees	35,449	35,338	(111)	35,338
Information Technology	-	1,708	1,708	1,708
Postage & Delivery	-	670	670	670
Insurance General Liability	3,342	5,973	2,631	5,973
Legal Advertising	3,000	4,137	1,137	4,137
Other Current Charges	7,219	568	(6,600)	619
Website Admin	2,738	1,523	(1,215)	1,523
Website Creation	-	1,750	1,750	1,750
Dues, Licenses & Subscriptions	175	175	-	175
Total General & Administrative	\$ 91,901	\$ 109,395	\$ 17,879	\$ 109,780
Field				
Field Management	\$ -	\$ 7,500	\$ 7,500	\$ 7,500
Electric	780	780	-	780
Streetlighting	10,140	11,298	1,158	11,298
Water	13,500	4,335	(9,165)	4,335
Property Insurance	7,824	5,060	(2,764)	5,060
Entry & Wall Maintenance	2,500	-	(2,500)	-
Landscape Maintenance	30,366	33,351	3,000	33,366
Landscape Contingency	3,500	-	(3,500)	-
Mulch	4,650	2,900	(1,750)	2,900
Irrigation Repairs	-	341	341	341
Contingency	2,183	42,950	40,775	42,958
Capital Outlay	10,000	-	(9,000)	1,000
Total Field	\$ 85,443	\$ 108,514	\$ 24,095	\$ 109,538
Total Expenditure	\$ 177,344	\$ 217,908	\$ 41,974	\$ 219,318
Excess (Deficiency) of Revenues over Expenditures	\$ 0	\$ (9,888)	\$ (5,144)	\$ (5,144)
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ 5,144	\$ 5,144	\$ 5,144
Total Other Financing Sources/(Uses)	\$ -	\$ 5,144	\$ 5,144	\$ 5,144
Net Change in Fund Balance	\$ 0	\$ (4,744)	\$ -	\$ -

SECTION VI

RESOLUTION 2025-02

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

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

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

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

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

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

¹ Section 190.003(6), FS

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

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

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

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

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

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

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

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

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

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

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

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

PASSED AND ADOPTED THIS 12th DAY OF NOVEMBER, 2024.

**HIGHLAND MEADOWS
COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/ Assistant Secretary
Print Name: _____

Chair/ Vice Chair
Print Name: _____

Composite Exhibit A

Governmental Agency Order

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

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

Services to be provided pursuant to this Order:

[COMPOSE SIMPLE SUMMARY INCLUDING GO-LIVE DATE]

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

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

Additional Terms:

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

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

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

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

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

Warranties and Disclaimer.

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

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

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

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

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

Ownership and Content Responsibility.

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

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

Responsibilities of the Parties.

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

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

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

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

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

(Signatures appear on the following page.)

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

GOVERNMENTAL AGENCY NAME

ATTEST:

By: _____
GOVERNMENTAL AGENCY NAME/TITLE

CITY CLERK

Print Name
____ day of _____, 20__

Contractor

Signature

Print/Type Name

Title

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

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

RECITALS

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

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

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

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

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

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

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

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

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

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

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

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

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

10. Termination.

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

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

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

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

FOR COUNTY:

County Manager

Polk County Board of County Commissioners

P.O. Box 9005

Bartow, Florida 33830

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

FOR LOCAL GOVERNMENT:

Email address: _____

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

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

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

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

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

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

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

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

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

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

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

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

(Remainder of this page intentionally left blank.)

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

ATTEST:

Stacy M. Butterfield
Clerk to the Board

POLK COUNTY

a political subdivision of the State of Florida

By: _____
Deputy Clerk

By: _____
County Manager

Date:
.....

ATTEST:

Local Government.

Signature

Signature

Print Name

Print Name

Title

Title

SECTION VII



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road • Suite 280
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

May 8, 2024

Board of Supervisors
Highland Meadows Community Development District
219 East Livingston Street
Orlando, Florida 32801

We are pleased to confirm our understanding of the services we are to provide Highland Meadows Community Development District, City of Davenport, Florida ("the District") for the fiscal year ended September 30, 2024, with the option of four (4) additional one-year renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Highland Meadows Community Development District as of and for the fiscal year ended September 30, 2024, with the option of four (4) additional one-year renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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

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

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relating to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCFL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,200 for the September 30, 2024 audit. The fees for the fiscal years 2025, 2026, 2027 and 2028 will not exceed \$3,300, \$3,400, \$3,500 and \$3,600, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

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

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

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

By: _____

Title: _____

Date: _____



Florida Institute of Certified Public Accountants

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

March 17, 2023

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 March 16, 2023, 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, 2025. 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

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

SECTION VIII

SECTION B



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

Sent Via Email: tadams@gmscfl.com

September 13, 2024

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

Subject: **Work Authorization Number 2025-1
Highland Meadows Community Development District
District Engineering Services**

Dear Ms. Adams:

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

I. General Engineering Services

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

Our fee for this task will be based on time and materials, in accordance with the enclosed Schedule of Charges. The referenced Schedule of Charges is valid for fiscal year 2025 only. We estimate a budget of \$10,000, plus other direct costs.

II. Other Direct Costs

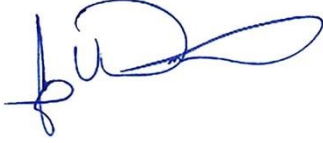
Other direct costs include items such as printing, drawings, travel, deliveries, et cetera. This does not include any of the application fees for the various agencies, which are the owner's responsibility and have not been accounted for in this proposal. We estimate a budget of \$100.

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

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

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

Sincerely,



Joey V. Duncan, PE
Principal Engineer



Reinardo Malavé, P.E.
Associate Vice President

JD:RM:ap

*Q: \HIGHLAND MEADOWS_CDD_50109972\Adm\Correspondence\AAS\Highland Meadows CDD District Engineering Services
- 09-13-2024*

Enclosures

APPROVED AND ACCEPTED

By: _____

Authorized Representative of
Highland Meadows Community Development District

Date: _____

SECTION C



Highland Meadows CDD

Field Management Report



November 12th, 2024
Joel Blanco
Field Manager
GMS

In Progress

Approved Sidewalk Repairs Throughout the District

- ✚ The board approved at the last meeting sidewalk repairs and sidewalk grinds throughout the district.
- ✚ Field Staff marked each sidewalk repair with a florescent orange mark along the cracks and sidewalk grinds with a florescent orange dot at the edge to indicate sidewalks for repair.
- ✚ Maintenance staff has scheduled a day of sidewalk grinds for the week of 11/04 with a future date scheduled for the sidewalk repairs.
- ✚ Field Staff will review repairs after completion.



In Progress

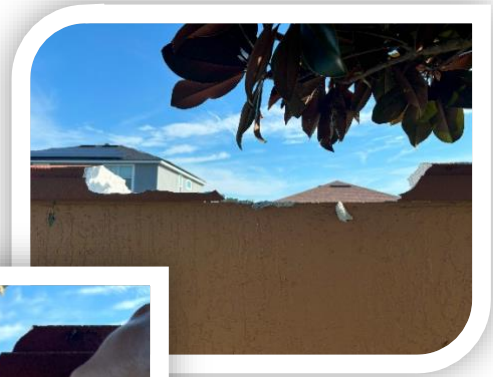
Painting of Entrance Curbs

- Entrance curbs and median on the entrance of Davenport Blvd. and entrance curb of Olsen Rd. were both reported as faded and in need of a full repaint at the last board meeting.
- Both entrance curbs and median are in the process of scheduling with material ordered.



Repairing Small Section of Topper on Perimeter Fence on Olsen Rd.

- During Site Review, Field Staff identified a small section (2 ft. in length) of damaged Styrofoam topper along Olsen Rd.
- Repair has been added to Maintenance List and to painted after repair.



Completed

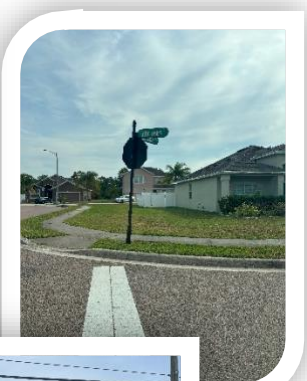
Down Tree removal on Highland Meadows Pl. and Highland Meadows St.



- ✚ Field Staff performed Post Hurricane reviews after both Helene and Milton.
- ✚ After Helene, a section tree debris was present from the conservation area bordering the dry pond on Highland Meadows St.
- ✚ After Milton, down trees were found at the end of the cul-de-sac on Highland Meadows Pl.
- ✚ Landscaping vendor were notified with debris removed.

Street Sign Straightening through the District

- ✚ During Post Hurricane Milton review, Field Staff discovered several stop signs and street blades out of place and crooked.
- ✚ A list was compiled and added on our maintenance list.
- ✚ Our maintenance staff adjusted all stop signs and street blades that were reported.



Site Review

Landscaping Review

- ✚ Field Staff has conducted landscaping reviews throughout the district including Post Hurricane reviews.
- ✚ 2 croton mameys were uprooted during Hurricane Milton and has been scheduled for replacement.
- ✚ Landscaping throughout the community remains in satisfactory conditions (neat and tidy.)



Pond Review

- ✚ Field Staff has conducted dry pond reviews throughout the district including Post Hurricane reviews.
- ✚ All dry ponds have been reviewed and appear neatly mowed and functioning well post hurricane.



Action Items Review

Roadway Review on Highland Meadows Ct.

- ✚ Per Action Items List, Field Staff met with the District Engineer to review the small dip on Highland Meadows Ct.
- ✚ District Engineer determined that the area did not require immediate repairs but periodic monitoring.
- ✚ Field Staff will continue to monitor and report conditions, if it worsens.



Review Erosion at 232 Highland Meadows Pl.

- ✚ Per Action Items List, Field Staff met with the District Engineer to review eroded area behind 232 Highland Meadows Ct.
- ✚ Area was a bit high at the time of review, but District Engineer determined that area could use sod.
- ✚ Landscaping vendor was notified to sod area.



Conclusion

For any questions or comments regarding the above information, please contact me by phone at 786-238-9473, or by email at jblanco@gmscfil.com. Thank you.

Respectfully,

Joel Blanco

SECTION D

SECTION 1

Highland Meadows
COMMUNITY DEVELOPMENT DISTRICT

Fiscal Year 2024
Check Register

<i>Date</i>	<i>check #'s</i>	<i>Amount</i>
8/1-8/31	100142-100149	\$17,782.42
9/1-9/30	100150-100151	\$58,812.19
TOTAL		\$ 76,594.61

CHECK DATE	VEND#	INVOICE DATE	INVOICE	EXPENSED TO YRMO	DPT	ACCT#	SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	CHECK AMOUNT	CHECK #
8/12/24	00032	8/01/24	24-536	202407	320	53800	49000		ALL TERRAIN TRACTOR SERVICE, INC	*	2,125.00	2,125.00	100142

8/12/24	00026	8/12/24	08122024	202408	300	20700	10000		HIGHLAND MEADOWS CDD	*	1,522.55	1,522.55	100143

8/12/24	00013	8/06/24	4652120	202408	310	51300	31400		POLK COUNTY PROPERTY APPRAISER	*	3,754.60	3,754.60	100144

8/12/24	00028	8/01/24	13644	202408	320	53800	46200		PRINCE & SONS INC.	*	2,660.00	2,660.00	100145

8/29/24	00009	8/22/24	22417605	202407	310	51300	31100		DEWBERRY ENGINEERS INC.	*	1,629.14	1,629.14	100146

8/29/24	00025	7/31/24	6584766	202407	310	51300	48000		GANNETT FLORIDA LOCALIQ	*	1,382.48	1,382.48	100147

8/29/24	00001	7/31/24	27	202407	320	53800	49000		GMS - CENTRAL FLORIDA, LLC	*	634.98	4,426.65	100148
		8/01/24	25	202408	310	51300	34000			*	2,916.67		
		8/01/24	25	202408	310	51300	49500			*	100.00		
		8/01/24	25	202408	310	51300	35100			*	150.00		
		8/01/24	26	202408	320	53800	34000			*	625.00		

8/29/24	00003	8/20/24	10132	202407	310	51300	31500		KILINSKI VAN WYK, PLLC	*	282.00	282.00	100149

											TOTAL FOR BANK A	17,782.42	
											TOTAL FOR REGISTER	17,782.42	

HLMD HIGHLAND MEADO PPOWERS

CHECK DATE	VEND#INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNTCHECK..... AMOUNT #
9/12/24	00026	9/12/24	FUND MMA 202409 300-15100-10000 FUND BU MMA 3944	HIGHLAND MEADOWS CDD	*	50,000.00	50,000.00 100150

9/30/24	00001	9/01/24	28 202409 310-51300-34000 SEP 24 - MGMT FEES		*	2,916.67	
		9/01/24	28 202409 310-51300-49500 SEP 24 - WEBSITE		*	100.00	
		9/01/24	28 202409 310-51300-35100 SEP 24 - COMPUTER TIME		*	150.00	
		9/01/24	28 202409 310-51300-31300 SEP 24 - DISSEMINATION		*	416.67	
		9/01/24	28 202409 310-51300-51000 SEP 24 - SUPPLIES		*	.03	
		9/01/24	28 202409 310-51300-42000 SEP 24 - POSTAGE		*	.20	
		9/01/24	28 202409 310-51300-42500 SEP 24 - COPIES		*	20.25	
		9/01/24	28 202409 310-51300-31300 SEP 24 - DISSMTN OCT-AUG		*	4,583.37	
		9/01/24	29 202409 320-53800-34000 SEP 24 - FIELD MGMT		*	625.00	
							8,812.19 100151

TOTAL FOR BANK A						58,812.19	
TOTAL FOR REGISTER						58,812.19	

SECTION 2

Highland Meadows
Community Development District

Unaudited Financial Reporting
September 30, 2024



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4	<hr/>	Debt Service Fund Series 2006
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6	<hr/>	Long Term Debt Report
7	<hr/>	Assessment Receipt Schedule

Highland Meadows
Community Development District
Combined Balance Sheet
September 30, 2024

	<i>General Fund</i>	<i>Reserve Fund</i>	<i>Debt Service Fund</i>	<i>Totals Governmental Funds</i>
Assets:				
Cash:				
Operating Account	\$ 42,300	\$ -	\$ -	\$ 42,300
Money Market Account	50,065	-	-	50,065
Series 2006A				
Reserve	-	-	57,281	57,281
Revenue	-	-	44,200	44,200
Prepayment	-	-	1,187	1,187
General	-	-	29	29
Due from General Fund	-	50,062	-	50,062
Prepaid Expenses	\$ -	-	-	-
Deposits	1,810	-	-	1,810
Total Assets	\$ 94,175	\$ 50,062	\$ 102,698	\$ 246,934
Liabilities:				
Accounts Payable	\$ 10,774	\$ -	\$ -	\$ 10,774
Due to	-	-	-	-
Due to Reserve	50,062	-	-	50,062
Total Liabilities	\$ 60,835	\$ -	\$ -	\$ 60,835
Fund Balance:				
Nonspendable:				
Deposits	\$ 1,810	\$ -	\$ -	\$ 1,810
Restricted for:				
Debt Service - Series	-	-	102,698	102,698
Unassigned	31,529	50,062	-	81,591
Total Fund Balances	\$ 33,339	\$ 50,062	\$ 102,698	\$ 186,099
Total Liabilities & Fund Balance	\$ 94,175	\$ 50,062	\$ 102,698	\$ 246,934

Highland Meadows

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending September 30, 2024

	Adopted	Prorated Budget	Actual	
	Budget	Thru 09/30/24	Thru 09/30/24	Variance
Revenues:				
Special Assessments - On Roll	\$ 177,344	\$ 177,344	\$ 177,789	\$ 445
Interest Income	-	-	130	130
Misc. Income	-	-	30,102	30,102
Total Revenues	\$ 177,344	\$ 177,344	\$ 208,021	\$ 30,677
Expenditures:				
<i>General & Administrative:</i>				
Supervisor Fees/FICA	\$ 5,000	5,000	\$ 3,168	\$ 1,832
Engineering	10,000	10,000	8,470	1,530
Attorney	10,000	10,000	24,719	(14,719)
Annual Audit	3,400	3,400	3,400	-
Assessment Roll	5,678	5,678	8,755	(3,077)
Dissemination Agent	2,400	2,400	5,000	(2,600)
Trustee Fees	3,500	3,500	4,041	(541)
Management Fees	35,449	35,449	35,338	111
Information Technology	-	-	1,708	(1,708)
Postage & Delivery	-	-	670	(670)
Insurance General Liability	3,342	3,342	5,973	(2,631)
Legal Advertising	3,000	3,000	4,137	(1,137)
Other Current Charges	7,219	7,219	568	6,651
Website Admin	2,738	2,738	1,523	1,215
Website Creation	-	-	1,750	(1,750)
Dues, Licenses & Subscriptions	175	175	175	-
Total General & Administrative	\$ 91,901	\$ 91,901	\$ 109,395	\$ (17,494)
<i>Field</i>				
Field Management	\$ -	\$ -	\$ 7,500	\$ (7,500)
Electric	780	780	780	(0)
Streetlighting	10,140	10,140	11,298	(1,158)
Water	13,500	13,500	4,335	9,165
Property Insurance	7,824	7,824	5,060	2,764
Entry & Wall Maintenance	2,500	2,500	-	2,500
Landscape Maintenance	30,366	30,366	33,351	(2,986)
Landscape Contingency	3,500	3,500	-	3,500
Mulch	4,650	4,650	2,900	1,750
Irrigation Repairs	-	-	341	(341)
Contingency	2,183	2,183	42,950	(40,767)
Capital Outlay	10,000	10,000	-	10,000
Total Field	\$ 85,443	\$ 85,443	\$ 108,514	\$ (23,071)
Total Expenditure	\$ 177,344	\$ 177,344	\$ 217,908	\$ (40,564)
Excess (Deficiency) of Revenues over Expenditures	\$ 0	\$ 0	\$ (9,888)	\$ (9,888)
<i>Other Financing Sources/(Uses):</i>				
Transfer In/(Out)	\$ -	\$ -	\$ 5,144	\$ 5,144
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 5,144	\$ 5,144
Net Change in Fund Balance	\$ 0	\$ 0	\$ (4,744)	\$ (4,744)
Fund Balance - Beginning	\$ -	\$ -	\$ 38,083	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 33,339	\$ -

Highland Meadows
Community Development District
Reserve Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Special Assessments - Reserve	\$ 25,000	\$ 25,000	\$ 25,062	\$ 62
Interest Income	-	-	-	-
Total Revenues	\$ 25,000	\$ 25,000	\$ 25,062	\$ 62
Expenditures:				
Capital Outlay	\$ 25,000	\$ 25,000	-	\$ 25,000
Total Expenditures	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 25,062	\$ 25,062
Other Financing Sources/(Uses):				
Transfer In/(Out)	\$ -	\$ -	\$ (5,144)	\$ (5,144)
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ (5,144)	\$ (5,144)
Net Change in Fund Balance	\$ -	\$ -	\$ 19,918	\$ 19,918
Fund Balance - Beginning	\$ -		\$ 30,144	
Fund Balance - Ending	\$ -		\$ 50,062	

Highland Meadows
Community Development District
Debt Service Fund Series 2006A
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending September 30, 2024

	Adopted Budget	Prorated Budget Thru 09/30/24	Actual Thru 09/30/24	Variance
Revenues:				
Special Assessments - On Roll	\$ 87,984	\$ 87,984	\$ 89,149	\$ 1,165
Interest Income	-	-	5,388	5,388
Total Revenues	\$ 87,984	\$ 87,984	\$ 94,537	\$ 6,553
Expenditures:				
Interest Expense - 11/01	\$ 21,725	\$ 21,725	\$ 21,588	\$ 138
Interest Expense - 05/01	21,725	21,725	21,725	-
Principal Expense - 05/01	45,000	45,000	45,000	-
Special Call - 11/01	-	-	5,000	(5,000)
Total Expenditures	\$ 88,450	\$ 88,450	\$ 93,313	\$ (4,863)
Excess (Deficiency) of Revenues over Expenditures	\$ (466)	\$ (466)	\$ 1,225	\$ 1,691
Net Change in Fund Balance	\$ (466)	\$ (466)	\$ 1,225	\$ 1,691
Fund Balance - Beginning	\$ 36,500		\$ 101,473	
Fund Balance - Ending	\$ 36,034		\$ 102,698	

Highland Meadows
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Special Assessments - On Roll	\$ -	\$ 9,728	\$ 160,226	\$ 1,153	\$ 1,137	\$ -	\$ 727	\$ 1,782	\$ 3,012	\$ 24	\$ -	\$ -	\$ 177,789
Interest Income	9	-	-	-	-	-	-	-	-	-	-	121	130
Misc Income	-	715	-	29,087	-	-	300	-	-	-	-	-	30,102
Total Revenues	\$ 9	\$ 10,443	\$ 160,226	\$ 30,240	\$ 1,137	\$ -	\$ 1,027	\$ 1,782	\$ 3,012	\$ 24	\$ -	\$ 121	\$ 208,021
Expenditures:													
General & Administrative:													
Supervisor Fees/FICA	\$ -	\$ 800	\$ -	\$ 646	\$ -	\$ -	\$ 646	\$ -	\$ -	\$ 215	\$ 861	\$ -	\$ 3,168
Engineering	1,041	650	593	-	-	-	633	2,623	435	1,629	868	-	8,470
Attorney	458	8,182	2,085	418	96	569	1,120	5,319	3,384	282	2,806	-	24,719
Annual Audit	-	-	-	-	-	1,500	1,900	-	-	-	-	-	3,400
Assessment Roll	5,000	-	-	-	-	-	-	-	-	-	3,755	-	8,755
Dissemination Agent	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	4,041
Management Fees	3,254	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	35,338
Information Technology	58	150	150	150	150	150	150	150	150	150	150	150	1,708
Postage & Delivery	-	1	5	53	9	33	-	45	30	494	-	-	670
Insurance General Liability	5,973	-	-	-	-	-	-	-	-	-	-	-	5,973
Legal Advertising	1,285	302	-	-	-	-	864	-	-	1,382	-	304	4,137
Other Current Charges	67	-	253	-	-	-	-	168	4	20	-	56	568
Website Admin	423	100	100	100	100	100	100	100	100	100	100	100	1,523
Website Creation	-	-	-	1,750	-	-	-	-	-	-	-	-	1,750
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total General & Administrative	\$ 17,735	\$ 13,101	\$ 6,102	\$ 6,033	\$ 3,271	\$ 5,269	\$ 8,329	\$ 11,322	\$ 7,020	\$ 7,190	\$ 11,456	\$ 12,567	\$ 109,395
Field													
Field Management	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 625	\$ 7,500
Electric	66	66	65	65	65	65	65	65	65	65	65	65	780
Streetlighting	958	958	958	958	937	937	937	937	937	926	926	926	11,298
Water	199	405	550	880	285	235	229	227	235	436	377	278	4,335
Property Insurance	5,060	-	-	-	-	-	-	-	-	-	-	-	5,060
Entry & Wall Maintenance	-	-	-	-	-	-	-	-	-	-	-	-	-
Landscape Maintenance	-	2,531	2,531	2,660	2,660	2,660	2,660	7,010	2,660	2,660	2,660	2,660	33,351
Mulch	-	-	-	-	-	-	-	2,900	-	-	-	-	2,900
Irrigation Repairs	-	-	-	-	-	-	-	-	-	245	-	96	341
Contingency	1,478	-	1,196	14,750	2,106	14,750	-	5,909	-	2,760	-	-	42,950
Total Field	\$ 8,386	\$ 4,584	\$ 5,925	\$ 19,938	\$ 6,678	\$ 19,272	\$ 4,516	\$ 17,674	\$ 4,522	\$ 7,716	\$ 4,653	\$ 4,650	\$ 108,514
Total Expenditures	\$ 26,121	\$ 17,686	\$ 12,027	\$ 25,971	\$ 9,949	\$ 24,541	\$ 12,845	\$ 28,996	\$ 11,541	\$ 14,906	\$ 16,109	\$ 17,217	\$ 217,908
Excess (Deficiency) of Rev. over Exp.	\$ (26,111)	\$ (7,243)	\$ 148,199	\$ 4,268	\$ (8,812)	\$ (24,541)	\$ (11,818)	\$ (27,214)	\$ (8,529)	\$ (14,882)	\$ (16,109)	\$ (17,096)	\$ (9,888)
Other Financing Sources/Uses:													
Transfer In/(Out)	\$ 5,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,144
Total Other Financing Sources/Uses	\$ 5,144	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,144
Net Change in Fund Balance	\$ (20,967)	\$ (7,243)	\$ 148,199	\$ 4,268	\$ (8,812)	\$ (24,541)	\$ (11,818)	\$ (27,214)	\$ (8,529)	\$ (14,882)	\$ (16,109)	\$ (17,096)	\$ (4,744)

Highland Meadows
Community Development District
Long Term Debt Report

Series 2006A, Special Assessment Bonds		
Original Issue Amount:		\$2,945,000.00
Interest Rate:	5.50%	
Maturity Date:	May 1, 2036	
Reserve Fund Definition	6.8977% of Bonds Outstanding	
Reserve Fund Requirement	\$51,043	
Reserve Fund Balance	57,281	
Bonds Outstanding - 9/30/2022		\$835,000
Less: Principal Payment - 05/01/2023		(\$45,000)
Less: Principal Payment - 11/01/23		(\$5,000)
Less: Principal Payment - 05/01/2024		(\$45,000)
Current Bonds Outstanding		\$740,000

Highland Meadows
COMMUNITY DEVELOPMENT DISTRICT
Special Assessment Receipts - City of Davenport
Fiscal Year 2024

ON ROLL ASSESSMENTS	Gross Assessments	\$	188,664.34	\$	26,595.74	\$	94,606.08	\$	309,866.16
	Net Assessments	\$	177,344.48	\$	25,000.00	\$	89,875.78	\$	292,220.25
			60.89%		8.58%		30.53%		100.00%

Date	Gross Amount	Discount/(Penalty)	Commission	Interest	Net Receipts	2006			
						O&M Portion	Capital Reserve	Debt Service	Total
10/14/23	\$ 477.76	\$ 25.08	\$ 9.05	\$ -	\$ 443.63	270.11	38.08	135.45	\$ 443.64
10/31/23	969.64	38.78	18.62	-	912.24	555.42	78.30	278.52	912.24
11/05/23	1944.64	77.79	37.34	-	1,829.51	1,113.91	157.03	558.57	1,829.51
11/12/23	13596.40	543.87	261.05	-	12,791.48	7,788.19	1,097.89	3,905.40	12,791.48
12/08/23	7767.84	310.73	149.14	-	7307.97	4,449.51	627.24	2,231.22	7307.97
12/22/23	270979.80	10,839.40	5,202.81	-	254,937.59	155,220.67	21,881.23	77,835.69	254,937.59
12/29/23	969.64	38.79	18.62	-	912.23	555.42	78.30	278.52	912.23
01/17/24		0.00	-	738.00	738.00	449.34	63.34	225.32	738.00
01/10/24	1215.58	36.47	23.58	-	1,155.53	703.55	99.18	352.80	1,155.53
02/09/24	1944.64	38.90	38.11	-	1,867.63	1,137.12	160.30	570.21	1,867.63
04/10/24	1218.26	0.00	24.37	-	1,193.89	726.91	102.47	364.51	1,193.89
05/31/24	2975.30	0.00	59.51	6.96	2,922.75	1,782.26	250.26	890.23	2,922.75
06/21/24	2,003.00	-	40.06	-	1,962.94	1,195.15	168.48	599.31	1,962.94
06/28/24	3,045.41	-	60.91	-	2,984.50	1,817.14	256.16	911.21	2,984.51
07/25/24	\$0.00			\$39.40	39.40	23.99	3.38	12.03	39.40
TOTAL	\$ 309,107.91	\$ 11,949.81	\$ 5,943.17	\$ 784.36	\$ 291,999.29	\$ 177,788.69	\$ 25,061.63	\$ 89,148.98	\$ 291,999.31