

Meadow Pointe Community Development District

Board of Supervisors

Michael Smith, Chairman

Alicia Willis, Vice-Chairman

Kelly L. Garvin, Assistant Secretary

Lutfi Jadallah, Assistant Secretary

Nathaniel Kirkland, Assistant Secretary

Agenda Page 1

David Wenck, District Manager

Dana Collier, District Counsel

Tonja Stewart, District Engineer

Keith Fisk, Operations Manager

Regular Meeting Agenda

Thursday, November 17, 2022 7:00 P.M.

Meeting URL: <https://us02web.zoom.us/j/3797970647>

Meeting ID: 379 797 0647

If you do not have a way to join Zoom via a device connected to the internet you can also call into the meeting **Dial In (646) 558- 8656**

A hybrid meeting procedure using media technology communications to allow audience members to attend via ZOOM.

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Audience Comments (3) Minute Time Limit
4. Consent Agenda
 - A. Approval of the Minutes of the October 20, 2022 Meeting
 - B. Acceptance of October 30, 2022 Financials
5. Old Business
 - A. Discussion of Violation Review
6. Deed Restriction and Architectural Review Matters
7. Operations Matters
8. Community Council Update
9. District Manager
 - A. Ratification of Engagement Letter with Berger, Toombs, Elam, Gaines & Frank for the Fiscal Year 2022 Financial Audit
10. New Business
11. Supervisor Comments
12. Audience Comments (3 minute time limit)
13. Adjournment

Note: The next meeting is scheduled for December 15, 2022

Meeting Location: 28245 County Line Road Wesley Chapel, FL 33544

MINUTES OF MEETING MEADOW POINTE COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Meadow Pointe Community Development District was held Thursday, October 20, 2022 at 7:00 p.m. at the Meadow Pointe Community Park, Clubhouse A 28245 County Line Road Wesley Chapel, FL 33544 and residents attended via Zoom at <https://us02web.zoom.us/j3797970647>, and Meeting ID: 379 797 0647

Present and constituting a quorum were:

Michael Smith	Chairman
Lutfi Jadallah	Assistant Secretary
Alicia Willis	Vice Chair
Kelly Garvin	Assistant Secretary (Via Telephone)
Nathaniel Kirkland	Assistant Secretary

Also present:

David Wenck	District Manager
Keith Fisk	Operations Manager
Mark Vega	Inframark (Via Telephone)
Dennis Costa	Community Council
Residents	

The following is a summary of the discussions and actions taken at the October 20, 2022 Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The meeting was called to order and a quorum was established.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of Minutes of the August 18, 2022 Meeting
- B. Acceptance of September 30, 2022 Financials
- C. Motion Assigning Fund Balance as of September 30, 2022

Ms. Willis MOVED to approve consent agenda items A through C and Mr. Kirkland seconded it.

- Mr. Jadallah asked under what category will the miscellaneous income in the amount of \$20,654 and the funds that were never used for the Board meetings that were cancelled be put under.
- Mr. Wenck responded anything left over goes under unassigned cash.

On VOICE vote with all in favor the motion as previously stated passed. 5-0

FIFTH ORDER OF BUSINESS

Deed Restriction and Architectural Review Matters

- Mr. Smith stated there is nothing pending approval.
- It was noted there is one ARC for the shed.
- Mr. Jadallah stated there are three cases: two are waiting for the completed information from the residents and the other one is pending from September 16, 2022.

SIXTH ORDER OF BUSINESS

Public Hearing to Adopt Rules of Procedure

A. Resolution 2023-01, a Resolution of the Board of Supervisors of the Meadow Pointe Community Development District Adopting Uniform Rules of Procedure, in Accordance with Chapter 120.54(5), Florida Statutes

On MOTION by Mr. Jadallah seconded by Ms. Garvin with all in favor the regular meeting was suspended, and the public hearing was opened. 5-0

- There were no public comments.

On MOTION by Mr. Jadallah seconded by Mr. Smith with all in favor the public hearing was closed, and the regular meeting resumed. 5-0

Ms. Willis MOVED to adopt Resolution 2023-01, Adopting the Uniform Rules of Procedure, and Mr. Kirkland seconded it.

- Mr. Jadallah noted, page five, item 4, second line states, *for the Supervisor to be absent he or she needs to notify the District Manager or Operations Manager and not another Supervisor due to Sunshine Law concerns and to have an extraordinary circumstance for being absent.*
- Mr. Jadallah noted pickle ball was left out of Rule 1.8(3).
- Mr. Jadallah noted Rule 1.8(5) states *all events shall terminate no later than 9:00 p.m.*, but the clubhouse closes at 8:00 p.m.
- Mr. Jadallah commented on Rule 1.9(5) and noted the Operations Manager used to provide a report of all residents who have a deed restriction violation and, which residents have paid their fines. He has not seen this report in a while.

On VOICE vote with Ms. Garvin, Mr. Kirkland, Mr. Smith and Ms. Willis voting aye and Mr. Jadallah voting nay, the motion as previously stated passed. 4-1

SEVENTH ORDER OF BUSINESS**Operation Matters****A. Discussion of Holiday Bonuses for Staff**

- There was discussion regarding the Holiday bonuses for staff. In the past they always gave a \$50 cash bonus.

Ms. Willis MOVED to give the hourly employees a \$50 Holiday bonus and Mr. Jadallah seconded it.

- Mr. Kirkland suggested raising it to \$100.

Ms. Willis MOVED to amend her previous motion giving the hourly employees a \$100 Holiday bonus. Mr. Jadallah withdrew his second and the motion failed to pass.

On MOTION by Mr. Smith seconded by Ms. Garvin with Ms. Garvin, Mr. Kirkland, Mr. Smith and Ms. Willis voting aye and Mr. Jadallah voting nay, giving the employees \$100 Holiday bonuses was approved. 4-1

- Mr. Smith discussed pay raises. The three pay levels are \$13 p/h, \$14 p/h, and \$17 p/h.
- Mr. Vega reminded the Board they passed a payroll resolution where all employees can be approved by Mr. Fisk, who in turn is approved by the Chairman or District Manager.
- Mr. Kirkland reviewed several proposals.

Ms. Willis MOVED to approve the Brightview proposal to remove 14 declining trees for \$23,125 and Mr. Kirkland seconded it.

- There was discussion regarding getting more proposals.

Ms. Willis MOVED to amend her previous motion making the approved amount not to exceed \$22,000 and authorizing the Chair to review two further proposals and pick a vendor, and Mr. Kirkland seconded it.

On VOICE vote with Ms. Garvin, Mr. Kirkland, Mr. Smith and Ms. Willis voting aye and Mr. Jadallah voting nay, the motion as previously stated passed. 4-1

- Mr. Fisk discussed the white picket fence along Bruce B. Downs Boulevard. He checked with SWFWMD and they have no issues with them clearing five feet behind the fence. The quote to do this is \$6,780. No action was taken.
- Mr. Fisk reviewed a proposal from Paver Rescue for pool deck paver pressure washing, resetting and three coats of sealing at a cost of \$11,500. Premier Coating's proposal was for \$17,147.

On MOTION by Ms. Willis seconded by Ms. Garvin with Ms. Garvin, Mr. Kirkland, Mr. Smith and Ms. Willis voting aye and Mr. Jadallah voting nay, the proposal from Paver rescue was approved for a cost not to exceed \$11,500. 4-1

- They need to find a new pond maintenance company because the current one can no longer service the District. Mr. Fisk obtained three bids. Blue Water Aquatics, which do two visits per month, came in at \$27,480. That is what is in the budget as well. Aquagenix came in at \$29,940 and Solitude came in at \$28,860.

On MOTION by Ms. Garvin seconded by Ms. Willis with all in favor the proposal from Blue Water Aquatics for pond maintenance was approved at an annual cost of \$27,480. 5-0

- Mr. Fisk reviewed the proposals for Christmas lights. Events Done Bright came in at \$13,000, Tampa Bay Gardens Solutions came in at \$10,700 and Champa Bay Services came in at \$7,813.25.

On MOTION by Ms. Garvin seconded by Ms. Willis with Ms. Garvin, Mr. Kirkland and Ms. Willis voting aye and Mr. Jadallah and Mr. Smith voting nay, the proposal from Champa Bay Services was approved at a total cost of \$7,813.25. 3-2

EIGHTH ORDER OF BUSINESS

Community Council Update

- Mr. Costa reported on recent events. The blood mobile and mammograph event they had in October was a success.
- No events are scheduled for November. They are working on an Open House for Christmas as they did last year for December 2, 2022 and then a week later having Santa in the Train.

On MOTION by Mr. Smith seconded by Mr. Kirkland with Ms. Garvin, Mr. Kirkland, Mr. Smith and Ms. Willis voting aye and Mr. Jadallah voting nay, \$1,100 was approved for Christmas events. 4-1

NINTH ORDER OF BUSINESS

New Business

- A. Discussion of Holiday Lights Proposals**
- B. Discussion Regarding Fence and Overgrowth Along Bruce B. Downs Fence Line**
The above items were previously discussed.

TENTH ORDER OF BUSINESS

Supervisor Comments

- Ms. Garvin announced she is resigning from the Board effective October 21, 2022.

On MOTION by Ms. Willis seconded by Mr. Smith with all in favor Ms. Garvin's resignation, effective October 21, 2022, was accepted. 5-0

- Ms. Willis reported on a meeting she had as a resident with the Traffic Manager of Pasco County. They also had Pasco County Sheriff's Department attend. There were approximately 50 residents in

attendance either physically or online. The purpose of the meeting was to address speeding and reckless driving on County Line Road. Meadow Pointe II is also being impacted so they will be working together. She asked if she can be the Board's liaison on this issue. She also proposed a joint meeting with Meadow Pointe II.

- Mr. Smith thinks it will be more productive for them to approach this issue as residents and not as a Board. He suggested the Board have consensus on the two locations for the beacons. There was Board consensus on the two locations for the beacons: one at Meadowlands and one at Arbors Grasslands.
- Mr. Jadallah commended Ms. Willis for the undertaking of the traffic meeting. He also thanked all the participants.
- Mr. Jadallah commented on the empty lot on Ann Wood with all the growth. In the past they had to call the County to clear the property. Mr. Fisk noted he turned that into the County three or four months ago.
- Mr. Jadallah commented on the fact they approved Christmas lights and Christmas events but have not provided the benefit for other faiths.

ELEVENTH ORDER OF BUSINESS**Audience Comments**

- A resident commented on the pond behind his house on Birds Eye Drive.
- Mr. Costa commented on the company engaged to do the Christmas lights. He thinks it is a mistake.

TWELFTH ORDER OF BUSINESS**Adjournment**

On MOTION by Mr. Jadallah seconded by Mr. Kirkland with all in favor, the meeting was adjourned. 5-0

Meadow Pointe

Community Development District

Notes to the Financial Statements**Financial Overview / Highlights**

- ▶ Total revenues are currently at .39% of the annual budget. 0% of special assessments have been collected through October.
- ▶ Total expenditures are at approximately 8.28% of the annual budget.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Expenditures - General Fund				
<u>Administrative</u>				
ProfServ-Mgmt Consulting Serv	\$6,099	\$64,483	9%	Budget includes monthly management fee and annual fee for assessment roll preparation.
Web Hosting/Email services	\$1,553	\$1,553	100%	Annual Website Services for FY2023.
Insurance-General Liability	\$32,204	\$35,364	91%	EGIS Insurance premium has been paid for FY2023.
Annual District Filing Fee	\$175	\$175	100%	Annual Filing for FY 2023.
<u>Field</u>				
R&M-Landscape Renovations	\$8,000	\$20,000	40%	All payments to Greenview Landscaping for Renovations, removed the Liropi, level dirt, and install SOD.
<u>Parks and Recreation</u>				
Communication - Telephone	\$491	\$6,000	8%	Brightview and Verizon monthly charges.
Op Supplies - General	\$4,113	\$36,287	11%	Includes pool chemicals - \$1,1776, security detail - \$800, cleaning supplies, and misc expenses.

The notes are intended to provide additional information helpful when reviewing the financial statements.

Balance Sheet
October 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND	RESIDENTIAL SERVICES FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 313,291	\$ -	\$ 313,291
Cash On Hand/Petty Cash	300	-	300
Due From Other Funds	-	89,768	89,768
Investments:			
Money Market Account	609,578	-	609,578
Prepaid Items	13,381	-	13,381
Utility Deposits - TECO	18,775	-	18,775
TOTAL ASSETS	\$ 955,325	\$ 89,768	\$ 1,045,093
<u>LIABILITIES</u>			
Accounts Payable	\$ 37,527	\$ -	\$ 37,527
Accrued Expenses	20,659	-	20,659
Sales Tax Payable	186	-	186
Deposits	600	-	600
Due To Other Funds	89,768	-	89,768
TOTAL LIABILITIES	148,740	-	148,740
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	13,381	-	13,381
Deposits	18,775	-	18,775
Assigned to:			
Operating Reserves	262,932	43,679	306,611
Unassigned:	511,497	46,089	557,586
TOTAL FUND BALANCES	\$ 806,585	\$ 89,768	\$ 896,353
TOTAL LIABILITIES & FUND BALANCES	\$ 955,325	\$ 89,768	\$ 1,045,093

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>					
Interest - Investments	\$ 2,500	\$ 208	\$ 1,469	\$ 1,261	58.76%
Special Assmnts- Tax Collector	1,427,125	-	-	-	0.00%
Special Assmnts- Discounts	(57,085)	-	-	-	0.00%
Other Miscellaneous Revenues	5,500	458	1,339	881	24.35%
Access Cards	1,000	83	327	244	32.70%
Amenities Revenue	-	-	2,299	2,299	0.00%
TOTAL REVENUES	1,379,040	749	5,434	4,685	0.39%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	12,000	1,000	1,390	(390)	11.58%
FICA Taxes	918	77	77	-	8.39%
ProfServ-Engineering	10,000	833	-	833	0.00%
ProfServ-Legal Services	10,000	833	615	218	6.15%
ProfServ-Mgmt Consulting	64,483	5,374	6,099	(725)	9.46%
ProfServ-Property Appraiser	150	150	-	150	0.00%
ProfServ-Recording Secretary	1,500	125	-	125	0.00%
Auditing Services	5,200	-	-	-	0.00%
Website Hosting/Email services	1,553	1,553	1,553	-	100.00%
Postage and Freight	2,000	167	13	154	0.65%
Insurance - General Liability	35,364	8,841	32,204	(23,363)	91.06%
Printing and Binding	1,500	125	-	125	0.00%
Legal Advertising	1,100	92	-	92	0.00%
Miscellaneous Services	100	8	-	8	0.00%
Misc-Assessment Collection Cost	28,543	-	-	-	0.00%
Misc-Taxes	3,300	-	-	-	0.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	177,886	19,353	42,126	(22,773)	23.68%
<u>Field</u>					
Contracts-Security Services	1,600	133	-	133	0.00%
Contracts-Landscape	158,421	13,202	12,002	1,200	7.58%
Contracts-Landscape Consultant	6,720	560	560	-	8.33%
Utility - General	20,000	1,667	373	1,294	1.87%
R&M-General	36,000	3,000	-	3,000	0.00%
R&M-Irrigation	10,000	833	-	833	0.00%
R&M-Lake	27,500	2,292	-	2,292	0.00%
R&M-Landscape Renovations	20,000	1,667	8,000	(6,333)	40.00%
R&M-Mulch	13,000	1,083	-	1,083	0.00%
R&M-Sidewalks	10,000	833	-	833	0.00%
R&M-Trees	15,000	1,250	-	1,250	0.00%
Cap Outlay-Machinery and Equip	5,000	417	-	417	0.00%
Total Field	323,241	26,937	20,935	6,002	6.48%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Road and Street Facilities</u>					
Electricity - Streetlights	162,314	13,526	14,371	(845)	8.85%
Total Road and Street Facilities	162,314	13,526	14,371	(845)	8.85%
<u>Parks and Recreation</u>					
Payroll-Salaries	270,000	22,500	17,328	5,172	6.42%
Payroll-Benefits	4,500	375	-	375	0.00%
FICA Taxes	20,655	1,721	1,355	366	6.56%
Life and Health Insurance	9,000	750	-	750	0.00%
Workers' Compensation	8,611	718	-	718	0.00%
ProfServ-Pool Maintenance	30,000	2,500	11,418	(8,918)	38.06%
Contracts-Pest Control	1,113	93	-	93	0.00%
Communication - Telephone	6,000	500	491	9	8.18%
Utility - General	40,000	3,333	1,210	2,123	3.03%
R&M-General	38,200	3,183	824	2,359	2.16%
R&M-Mulch	5,000	417	-	417	0.00%
R&M-Fitness Equipment	1,800	150	-	150	0.00%
Holiday Decoration	13,000	1,083	-	1,083	0.00%
Misc-News Letters	7,500	625	-	625	0.00%
Special Events	5,000	417	-	417	0.00%
Op Supplies - General	36,287	3,024	4,113	(1,089)	11.33%
Subscriptions and Memberships	1,043	87	-	87	0.00%
Capital Outlay	41,700	3,475	-	3,475	0.00%
1st Quarter Operating Reserves	176,190	176,190	-	176,190	0.00%
Total Parks and Recreation	715,599	221,141	36,739	184,402	5.13%
TOTAL EXPENDITURES	1,379,040	280,957	114,171	166,786	8.28%
Excess (deficiency) of revenues					
Over (under) expenditures	-	(280,208)	(108,737)	171,471	0.00%
Net change in fund balance	\$ -	\$ (280,208)	\$ (108,737)	\$ 171,471	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	915,322	915,322	915,322		
FUND BALANCE, ENDING	\$ 915,322	\$ 635,114	\$ 806,585		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%
Special Assmnts- Tax Collector	330,649	-	-	-	0.00%
Special Assmnts- Discounts	(13,226)	-	-	-	0.00%
TOTAL REVENUES	317,423	-	-	-	0.00%
EXPENDITURES					
Administration					
ProfServ-Administrative	2,100	175	-	175	0.00%
ProfServ-Legal Services	7,000	583	458	125	6.54%
Deed Restrictions	7,200	600	-	600	0.00%
Deed Restrictions-Printing & Postage	7,200	600	-	600	0.00%
Misc-Assessment Collection Cost	6,613	-	-	-	0.00%
Office Supplies	3,000	250	-	250	0.00%
Total Administration	33,113	2,208	458	1,750	1.38%
Garbage/Solid Waste Services					
Utility - Refuse Removal	284,310	23,693	13,297	10,396	4.68%
Total Garbage/Solid Waste Services	284,310	23,693	13,297	10,396	4.68%
TOTAL EXPENDITURES	317,423	25,901	13,755	12,146	4.33%
Excess (deficiency) of revenues Over (under) expenditures	-	(25,901)	(13,755)	12,146	0.00%
Net change in fund balance	\$ -	\$ (25,901)	\$ (13,755)	\$ 12,146	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	103,523	103,523	103,523		
FUND BALANCE, ENDING	\$ 103,523	\$ 77,622	\$ 89,768		

Meadow Pointe

Community Development District

**Non-Ad Valorem Special Assessments
(Pasco County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2023**

					ALLOCATION	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund Assessments	Residential Services Fund Assessments
Assessments Levied				\$1,757,771	\$ 1,546,839	\$ 210,933
Allocation %				100%	88.00%	12.00%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
% COLLECTED					0%	0%
TOTAL OUTSTANDING					\$ 1,546,839	\$ 210,933

Meadow Pointe

Community Development District

Cash and Investment Report
October 31, 2022

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	SouthState	0.00%	n/a	278,711
Checking Account - Operating	Regions	0.00%	n/a	34,581
		Subtotal		<u>318,561</u>
Petty Cash		0.00%	n/a	300
Money Market Account	Bank United	0.15%	n/a	96,977
Money Market Account	Valley National	0.25%	n/a	483,743
Money Market Account	Truist	0.01%	n/a	28,858
		Subtotal		<u>708,111</u>
		Total		<u>\$ 1,026,972</u>

Meadow Pointe

Community Development District

Cash Receipts Schedule October 31, 2022

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>Misc. Income</u>	<u>Other</u>	<u>Description</u>
10/04/21	Rentals / Fobs	724	724		
10/20/21	Rentals / Agreements / Fobs / Parking	1,931	1,931		
10/20/21	HOA Fines / Legal Fees/ Fobs	1,309	1,309		
Total		3,965	3,965	0	



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Suite 200
Fort Pierce, Florida 34950

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

September 14, 2022

Meadow Pointe Community Development District
Inframark Infrastructure Management Services
210 North University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Meadow Pointe Community Development District, (the "District"), which comprise governmental activities and each major fund as of and for the year ended September 30, 2022, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2022.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart

Meadow Pointe Community Development District
September 14, 2022
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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will maintain our independence in accordance with the standards of the American Institute of Certified public Accountants.

Meadow Pointe Community Development District
September 14, 2022
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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued, and to disclose the date through which subsequent events were evaluated in the financial statements. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparations of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;

Meadow Pointe Community Development District
September 14, 2022
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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

- 1. That management has fulfilled its responsibilities as set out in the terms of this arrangement letter; and
- 2. That it believes 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.

Reporting

We will issue a written report upon completion of our audit of Meadow Pointe Community Development District's financial statements. Our report will be addressed to the Board of Meadow Pointe Community Development District. 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, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the of Meadow Pointe Community Development District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Other Relevant Information

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.

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Either party may unilaterally terminate this agreement, with or without cause, upon sixty (60) days written notice subject to the condition that the District will pay all invoices for services rendered prior to the date of termination.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2022 will not exceed \$4,245, unless the scope of the engagement is changed, the assistance which of Meadow Pointe Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

In the event we are requested or authorized by of Meadow Pointe Community Development District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for of Meadow Pointe Community Development District, of Meadow Pointe Community Development District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank and constitutes confidential information. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency.

Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

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Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Meadow Pointe Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. of Meadow Pointe Community Development District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of Meadow Pointe Community Development District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this arrangement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because Berger, Toombs, Elam, Gaines & Frank will rely on of Meadow Pointe Community Development District and its management and Board of Supervisors to discharge the foregoing responsibilities, of Meadow Pointe Community Development District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of Meadow Pointe Community Development District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and of Meadow Pointe Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this engagement letter, we will provide to you a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and nonfinancial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this engagement letter. Any such records retained by us will be subject to the confidentiality obligations set forth herein and destroyed in accordance with our record retention policies.



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Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger Toombs Elam
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

A handwritten signature in dark ink, appearing to be "D. R. 2", written over a horizontal line.

October 26, 2022

Report on the Firm's System of Quality Control

To the Partners

October 30, 2019

Berger, Toombs, Elam, Gaines & Frank, CPAs, PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

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. 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 Baggett, Reutimann & Associates, CPAs PA. U.N. 38161 email jbaggett@brpa.com

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND MEADOW POINTE COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 14, 2022)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

Auditor: J.W. Gaines

District: Meadow Pointe CDD

By: _____

By: _____

Title: Director

Title: District Manager

Date: September 14, 2022

Date: 10/26/2022