

# Highland Meadows II

COMMUNITY DEVELOPMENT DISTRICT



## ADVANCED MEETING PACKAGE

## REGULAR MEETING

### DATE / TIME:

Thursday, July 24, 2025  
4:30 P.M.

### LOCATION:

Shamrock First Baptist Church  
2661 Marshall Rd.  
Haines City, FL 33844



*Note: The Advanced Meeting Package is a working document and thus all materials are considered **DRAFTS** prior to presentation and Board acceptance, approval, or adoption.*

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

c/o Anchor Stone  
255 Primera Boulevard, Suite 160  
Lake Mary, FL 32746



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

Dear Supervisors:

A Meeting of the Board of Supervisors of the Highland Meadows II Community Development District is scheduled for **Thursday, July 24, 2025, at 4:30 P.M.** at the **Highland Meadows II CDD, Shamrock First Baptist Church, 2661 Marshall Rd., Haines City, FL 33844.**

The preliminary copy of the agenda for the meeting is attached along with associated documentation for your review and consideration. Any additional support material will be distributed at the meeting.

The agenda items are for immediate business purposes and for the health and safety of the community. Staff will present any reports at the meeting. If you have any questions, please contact me. I look forward to seeing you there.

Sincerely,

*Patricia Thibault*

Patricia Thibault  
District Manager

CC: Attorney  
Engineer  
District Records



**District:**        **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

**Date of Meeting:**        Thursday, July 24, 2025

**Time:**                      4:30 P.M.

**Location:**                Shamrock First Baptist Church  
2661 Marshall Rd.  
Haines City, FL 33844

**TEAMS:**

[Link](#)

Meeting ID: 220 026 443 680 2

Passcode: TL3EW2Xp

**CALL IN:**

**+1 323-538-4434**

Phone conference ID: 511 147 1#

**Mute/Unmute: \*6**

## ***Agenda***

*For the full agenda packet, please contact mailto: [HighlandMeadows2@AnchorStoneMgt.com](mailto:HighlandMeadows2@AnchorStoneMgt.com)*

**I.     Call to Order / Roll Call**

**II.    Audience Comments – (limited to 3 minutes per individual on agenda items)**

**III.   Vendor & Staff Updates**

**A. District Engineer: Stantec – Project Manager Greg Woodcock**

1.    Discussion & Status of Erosion Report - *Proposal to be Distributed*

[\*\*EXHIBIT 1\*\*](#)

2.    Discussion of Sidewalk Repair - High Priority Areas –  
*Proposal to be Distributed*

[\*\*EXHIBIT 2\*\*](#)

**B. District Counsel: Kutak Rock**

**C. JCS – Security Updates**

**D. Consideration of ECS Integrations Proposals:**

- ❖ Bridge for Camera Monitoring - \$ 800

[\*\*EXHIBIT 3\*\*](#)

- ❖ Monitoring for One Camera - Annual Price \$720

[\*\*EXHIBIT 4\*\*](#)

**E. Field Services Manager – Austin Comings**

1.    Consideration of Amenity Cleaning Maintenance Proposals  
Budget: \$21,600 Annually

- ❖ Southern Green - \$2,200 Monthly, \$26,400 Annually

[\*\*EXHIBIT 5\*\*](#)

- ❖ CSS Cleaning Service – \$1,140 Monthly, \$13,680 Annually [EXHIBIT 6](#)
- 2. Consideration of Proposal Creative Recreation Products - \$6.936 for Tire Climber [EXHIBIT 7](#)
- 3. Consideration of Proposal for Tree Climber – Pro Playgrounds *To Be Distributed* [EXHIBIT 8](#)
- 4. Consideration of Fast Signs Pool Signage Proposal - \$366 [EXHIBIT 9](#)
- 5. Highland Meadows II Field **Task List** [EXHIBIT 10](#)
- 6. Boltens Towing Agreement [EXHIBIT 11](#)
- F. District Manager – Discussion of FY 2025-2026 Proposed Budget [EXHIBIT 12](#)
- G. Update on Vision Project Analysis and Funding (*To Be Distributed*) [EXHIBIT 13](#)

#### **IV. Business Items**

- A. Consideration for Acceptance of the June 2025 Unaudited Financial Statements [EXHIBIT 14](#)
- B. Consideration for Approval of the Minutes of the Highland Meadows II CDD June 26, 2025, Regular Meeting [EXHIBIT 15](#)
- C. Consent Ratification
  - ❖ Prince & Sons Mainline Leak Repair \$452.89 [EXHIBIT 16](#)
  - ❖ Kutak Rock Fee Agreement [EXHIBIT 17](#)
  - ❖ Cooper Pools Buoy Rings Replacement \$326.46 [EXHIBIT 18](#)
- D. Other Items to Be Introduced
  - ❖ Consideration for Acceptance – The Highland Meadows II Audited Financial Statements – FY 2024 [EXHIBIT 19](#)
  - ❖ Consideration of Zeus Proposal for ADA Mats (*to be distributed*) [EXHIBIT 20](#)
  - ❖ Presentation of the CDD Bonds FY 2025 Payments Analysis [EXHIBIT 21](#)

**V. Audience Comments** – on Non-Agenda Items (*Limited to 3 minutes per person*)

**VI. Supervisor Requests**

**VII. Adjournment**

.

EXHIBIT 1

[RETURN TO AGENDA](#)

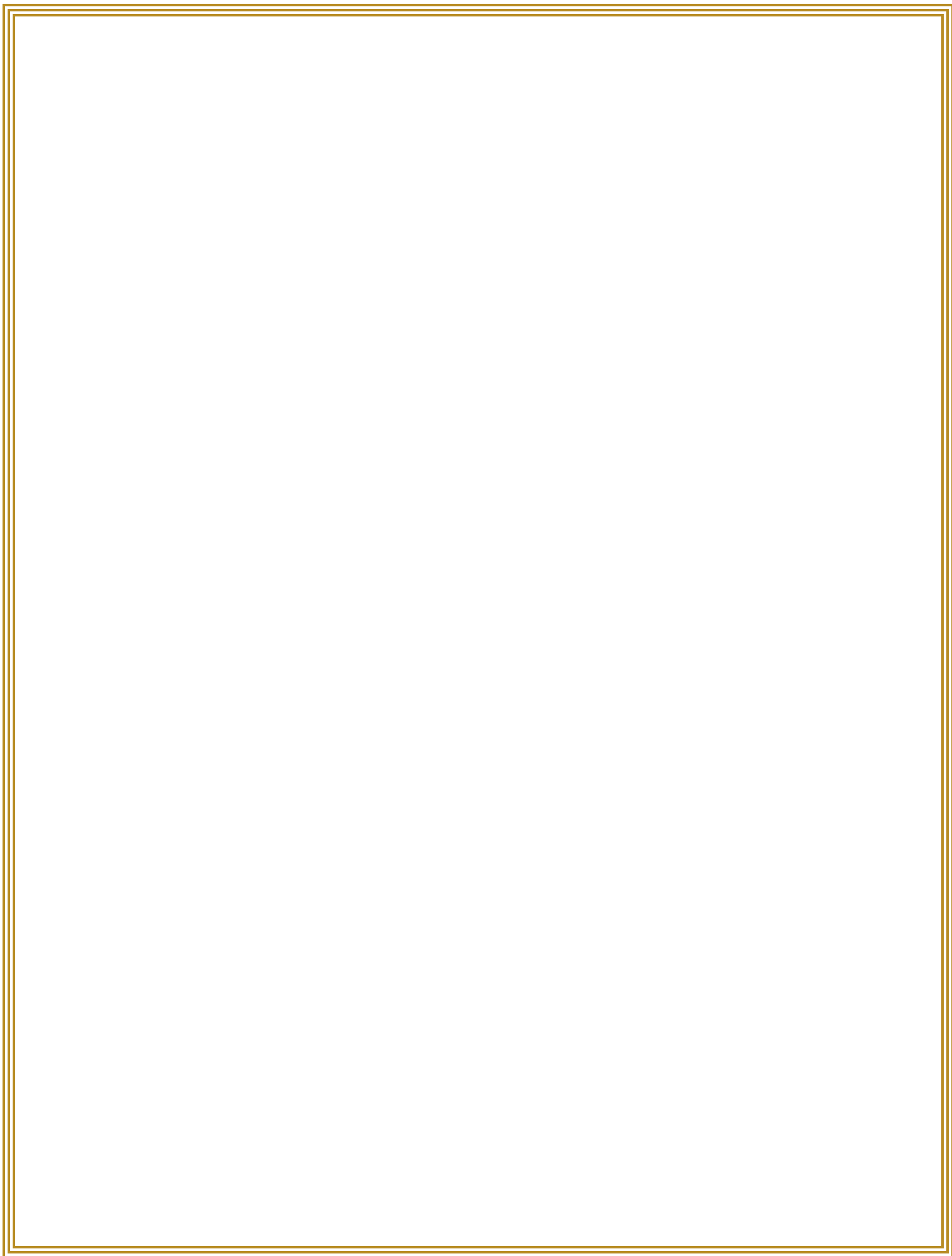


EXHIBIT 2

[RETURN TO AGENDA](#)

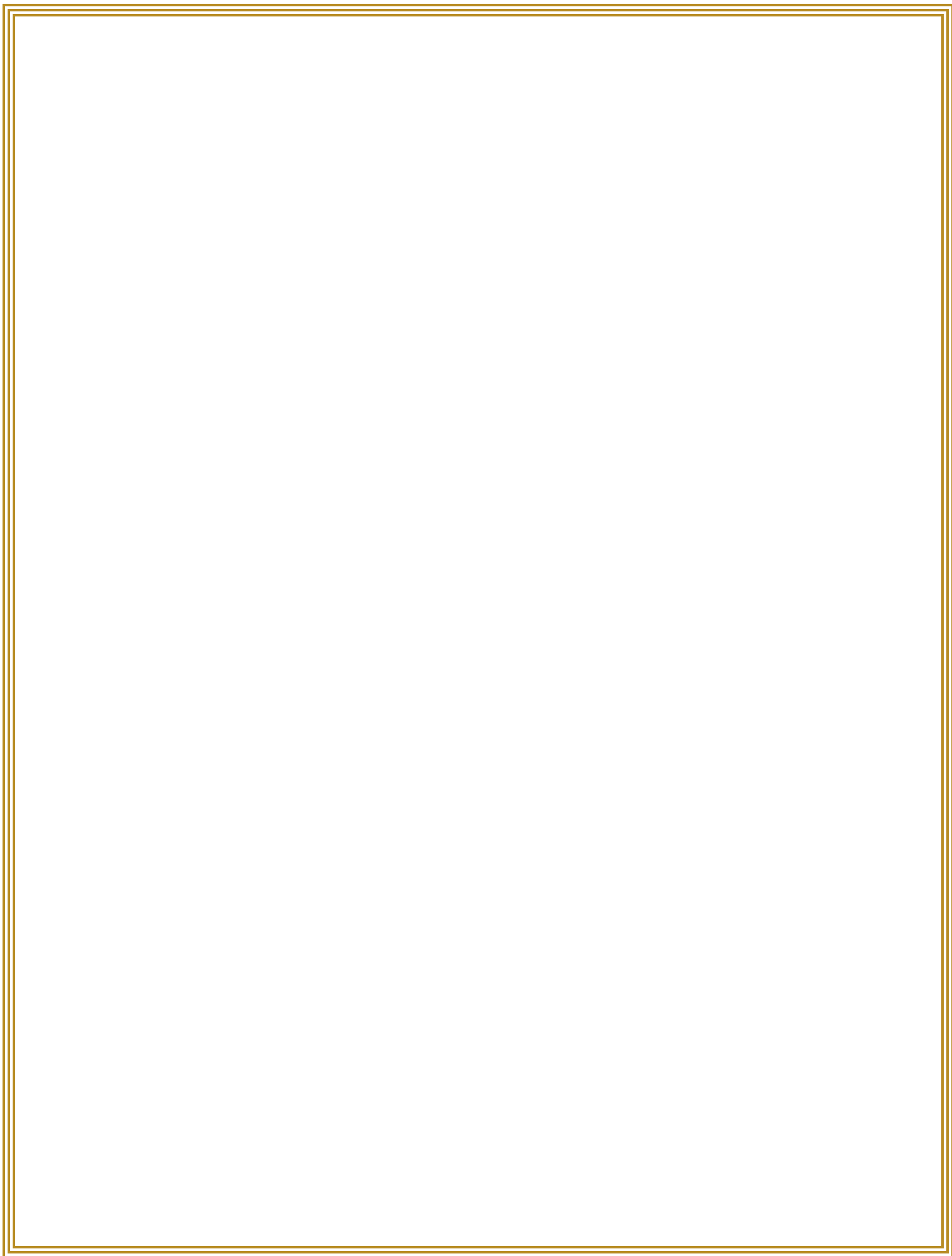




EXHIBIT 3

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[ECSINTEGRATIONS.COM](http://ECSINTEGRATIONS.COM)

Highland Meadows 2 CDD / Add monitored camera



Date:	7/14/2025	<b>PROPOSAL</b>	Proposal No:	TH25714
<b>Submitted to:</b>	Highland Meadows 2 CDD	<b>Job Location:</b>	Highland Meadows 2 CDD / Add monitored camera	
Attention:	Patricia Thibault Title: DM	Attention:	Patricia Thibault Title:	
Email:	patricia@anchorstonemgt.com	Email:	patricia@anchorstonemgt.com	
Phone:	407-698-5350 Fax:	Phone:	407-698-5350 Fax:	
Address:	255 Primera Blvd # 160	Address:	1015 Condor Drive	
City / ST	Lake Mary / FL Zip: 32746	City / ST	Haines City / FL Zip: 33844	

#### SCOPE OF WORK:

INSTALL CHECK - IT BRIDGE FOR CMS MONITORING OF CAMERA .

#### INCLUDED MATERIALS:

1- CHECK-IT BRIDGE / CONNECTION AND PROGRAMMING FOR MONITORING .

#### INCLUSIONS:

• Quoted price will include materials specified, normal freight for all materials, filed notice to owner, equipment submittals, wire and device installation, final check-out and certification, one staff training session on the systems' operation.

#### CONSIDERATIONS & EXCLUSIONS:

- All work described in this proposal is to be performed during normal business hours unless otherwise noted.
- Customer agrees to provide uninterrupted and unhindered access to all necessary work areas during normal business hours. Any hindrance of ECS Integrations (ECSI) technicians will result in additional labor charges of \$85/man hour.
- ECSI is not responsible for any changes the Authority Having Jurisdiction (AHJ) or customer may deem necessary. Any alteration or deviation from the original scope involving additional costs will be executed only upon written orders. Work, including closing of the permit, will be halted until the authorization for the change order is received in writing.
- ECSI will accept payments with a credit card. These are subject to a 4% processing fee.
- Permit documents and fees are not included as specified above. Tax is excluded.
- This proposal does NOT include repairing any pre-existing troubles that may be present, including those troubles that may not be detected until proposed work is complete. (Such trouble issues may arise from any field device, field wiring, module, panel or system connected to the panel)
- This proposal does NOT cover ancillary device connections, overtime, lifts, patching, fire caulking existing penetrations, painting, phone lines, damage by others, or additional inspections required by AHJ.
- The customer is responsible for providing all connections to high voltage system components, and all conduit of the correct size to accommodate ECSI wire fills (with pull string installed).
- Unless instructed by writing prior to commencement of work, all parts removed from jobsite will be discarded without notice.

**Additional notes added at time of acceptance: 50% DEPOSIT  
DUE PRIOR TO INSTALL.**

<b>Terms:</b>	First billing will include all parts for job start-up and mobilization labor. All billing thereafter will be billed monthly on percent of job completed.	<b>GRAND TOTAL:</b>	<b>\$840.00</b>
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This proposal is valid through 8/13/2025

ECSI Sales Rep: \_\_\_\_\_  
(Sales Representative)

ECSI Officer: \_\_\_\_\_  
(Authorizing Officer Signature) \_\_\_\_\_  
Date

**THIS IS A BINDING CONTRACT.** The person executing this Contract represents and warrants that he/she has full authority to enter into this Contract on behalf of the Customer. The undersigned hereby acknowledges reading, understanding, and accepting all the prices, specifications, terms and conditions set forth in this Contract, including those on page two of this document which are incorporated herein and by reference made a part hereof. The undersigned authorizes ECSI to perform the work specified herein.

Customer Name: \_\_\_\_\_

Signature: \_\_\_\_\_

ECS INTEGRATIONS- rev 2021-10-11

Date

**TERMS & CONDITIONS:**

1. Required Approval: This Contract shall not be binding upon ECSI until signed by an officer of ECSI. In the event this Contract is not approved by said officer of ECSI, ECSI's liability shall be limited to refunding Subscriber the amount paid, if any, upon signing this Contract.

2. Warranty:

A. Standard Warranty. ECSI guarantees all material to be as specified. All work shall be completed in a workmanlike manner according to standard industry practices. Materials & labor are warranted for 90 days from date of installation or for the term of the selected Extended Service Plan if Subscriber elects to participate in such plan. There is no labor and material warranty on any customer provided equipment.

B. Extended Warranty. Applicable only if specified on face of this contract and is contingent upon ECSI being contracted to provide Central Station Monitoring Services and perform all of the NFPA mandated tests and inspections of the installed fire protection systems'.

C. All Warranty obligations exclude pre-existing to remain components, batteries, acts of God, fire, theft, vandalism, or tampering by unauthorized personnel. All warranty's are void if any party not authorized by ECSI performs work on any item installed by ECSI.

3. Hours of Service. All work required by this Contract shall be performed between 8:00 a.m. and 4:30 p.m. on normal business days, except in the case of emergency. Service calls received after 3:30 p.m. are subject to after-hour rates.

4. Subscriber Responsibilities:

A. Subscriber agrees not to tamper with, remove, or otherwise interfere with the communication software and agrees to furnish, at Subscriber's expense, all 110 volt AC power, electrical outlets, receptacles, and telephone hook-ups as deemed necessary by ECSI for connection of the equipment.

B. Subscriber must visually inspect system components periodically and, if a problem is discovered, notify ECSI immediately. When ECSI alerts Subscriber of any issue with the system that requires correction, Subscriber assumes full responsibility for taking action to resolve the reported issue.

C. Subscriber must inform ECSI, in writing, of any change in fire rating bureau or agency. Subscriber must also inform ECSI, in writing, of any change in the list of people that ECSI is to call in the event of alarm activation. ECSI is not responsible for any errors, omissions, or failure to update such list by Subscriber.

5. Default:

A.

Event of Default. Subscriber shall be in default of this Contract if Subscriber: (a) fails to pay any installation charge, (b) fails to pay any monitoring or service charge, (c) willfully or negligently causes repeated false alarms, (d) cancels this Contract without cause before the end of its term, or (e) fails to perform any other obligations under this Contract.

B. ECSI's Remedy Upon Default.

i. Terminate Contract. If Subscriber defaults, ECSI may terminate this Contract ten (10) days after written notice of default if Subscriber has not cleared the default by that date.

ii. Damages. If Subscriber defaults, Subscriber shall pay ECSI any money due for any product or services provided prior to default. Additionally, Subscriber shall pay an amount equal to 60% of the remaining monitoring and or Extended Service Plan fees, plus any other damages to which ECSI may be entitled under applicable law.

iii. Costs. In the event either Party resorts to legal action to enforce the terms and provisions of this Agreement, or as a result of any breach under this Agreement, the prevailing Party shall be entitled to recover the costs of such action so incurred, including, without limitation, reasonable attorneys' fees, arbitration fees, prejudgment interest, and any other reasonable and related expenses of collection.

6. Changes: Any alteration or deviation from the specified work involving extra costs, will be executed only upon written orders, and will become an extra charge. The cost of any changes to the scope of work described herein made at the request of or made necessary or required by Subscriber's action, or which may be required by any governmental agency or insurance interest or inspection and rating bureaus are to be borne solely by Subscriber. SUBSCRIBER ACKNOWLEDGES THAT SUBSCRIBER HAS CHOSEN THE SYSTEM AND THAT ADDITIONAL PROTECTION IS AVAILABLE AND MAY BE OBTAINED FROM ECSI AT AN ADDITIONAL COST TO SUBSCRIBER. All risk of loss or damage to the system shall be borne exclusively by Subscriber.

7. External

Services: Any fines levied by a municipality or government agency regarding false alarms shall be the sole responsibility of the Subscriber. Additional fees levied by monitoring agency for any reason, including but not limited to those caused by runaway dialers, runner services, etc. shall be the sole responsibility of Subscriber. Such fees shall be added to the service charges or billed to Subscriber directly by the appropriate agency.

8. A. Limitation of Damages (cont.)

The payments under this Contract are based solely upon the value of the services provided and it is not the intention of the parties that ECSI assume responsibility for any loss or damage sustained through burglary, theft, robbery, fire, or other cause, or that there exists or shall exist any liability on the part of ECSI by virtue of this Contract. Notwithstanding these provisions, if there should arise any liability on the part of ECSI, such liability is and shall be limited to a sum equal to the service charge for a period of six (6) months or \$500.00 whichever is less, which sum is liquidated damages and not a penalty. In the event that Subscriber wishes ECSI to assume greater liability, Subscriber may obtain from ECSI a higher limit by paying an additional amount proportioned to the responsibility and a rider shall be attached to this Contract, setting forth the additional liability of ECSI and the additional charges. However, any such additional obligation does not make ECSI an insurer.

B. Interruption of Service. ECSI shall not be liable for any damage or loss sustained by Subscriber as a result of any delay in service or installation of equipment, equipment failure, or interruption of service due to electric failures, strikes, war, acts of God, or other causes, including ECSI's negligence in the performance of this Contract. The estimated date that work is to be substantially completed is not a definite completion date and time is not of the essence.

C. Disclaimer of Warranties. ECSI does not represent or warrant that the system may not be compromised or circumvented; or that the system will prevent any loss by burglary, hold-up, fire or otherwise; or that the system will in all cases provide the protection for which it is installed or intended. Subscriber acknowledges and agrees that ECSI has made no representations or warranties, expressed or implied, as to any matter whatsoever including without limitation the condition of equipment, its merchantability or its fitness for any particular purpose; nor has Subscriber relied on any representations or warranties, expressed or implied, that any affirmation of fact or promise shall not be deemed to create an express warranty and that there are no warranties which extend beyond the face of this Contract; that

ECSI is not an insurer; that Subscriber assumes all risk of loss or damage to Subscriber's premises or the contents thereof; and that Subscriber has read and understands all of this Contract, particularly paragraph eight (8) which sets forth ECSI's maximum liability in the event of any loss or damage to Subscriber or anyone else.

9. Third Party Indemnification: In the event any person, not a party to this contract, shall make any claim or file any lawsuit against ECSI for any reason relating to ECSI's duties and obligations pursuant to this Contract, including but not limited to the design, installation, maintenance, monitoring, operation, or any failure of the alarm system to operate properly, Subscriber agrees to indemnify, defend and hold ECSI harmless from any and all claims and lawsuits, including the payment of all damages, expenses, costs, and attorney's fees to the extent Subscriber agrees to indemnify, defend and hold ECSI harmless from any and all claims and lawsuits, including the payment of all damages, expenses, costs, and attorney's fees to the extent caused by Subscriber. The parties agree that there are no third party beneficiaries of this Contract. Subscriber, for itself and any of its insurance carriers waives any right of subrogation Subscriber's insurance carriers may have against ECSI or any of its subcontractors, subject to the advice of Subscriber's counsel.

10. Assignment: ECSI shall have the right to assign this Contract without notice to Subscriber and shall have the further right to subcontract any services which it may perform. ECSI shall inform Subscriber when services are subcontracted and shall maintain current proof of subcontractor's state license, general insurance, and workers compensation coverage. Subscriber acknowledges that this Contract, and particularly those paragraphs relating to disclaimer of warranties, liquidated damages and third party indemnification, inure to the benefit of, and are applicable to any subcontractors employed by ECSI to provide monitoring, maintenance, installation or service of the system(s) and they bind Subscriber to said subcontractors with the same force and effect as they bind Subscriber to ECSI.

11. Severability: In the event any of the terms or provisions of this Contract shall be declared to be invalid or inoperative, all of the remaining terms and provisions shall remain in full force and effect.

12. Notices: All notices to be given hereunder shall be in writing and may be served either personally or by mail, postage prepaid to the addresses set forth in the Contract or to any other from time to time in writing.

13. Binding Arbitration: This Contract is binding for ECSI, Subscriber, successors in interest, agents, employees, shareholders, officers, former employees, former officers, directors, subsidiaries, parent corporations, attorneys, and all other entities acting on the their behalf. Parties agree to submit to binding arbitration, conducted by the American Arbitration Association under the Construction Industry Arbitration Rules, any matters which cannot otherwise be resolved, and expressly waive any and all rights in law and equity to bringing any civil disagreement before a court of law, except that judgment upon the award rendered by the arbitrator may be entered in any court having jurisdiction thereof.

14. Entire Agreement: This Contract is intended by the parties as a final expression of their agreement and as a complete and exclusive statement of the terms. This Contract supersedes all prior representations, understandings or agreements of the parties. This Contract can only be modified in a writing signed by the parties. No waiver of a breach of any term or condition of this Contract shall be construed to be a waiver of any succeeding breach.

The payments under this Contract are based solely upon the value of the services provided and it is not the intention of the parties that the ECSI assume responsibility for any loss or damage sustained through burglary.

8. ECSI'S LIMITS OF LIABILITY:

A. Limitation of Damages. IT IS UNDERSTOOD AND AGREED THAT ECSI IS NOT AN INSURER AND THAT INSURANCE, IF ANY, COVERING INJURY AND PROPERTY LOSS OR DAMAGE ON SUBSCRIBER'S PREMISES SHALL BE OBTAINED BY THE SUBSCRIBER.

EXHIBIT 4

[RETURN TO AGENDA](#)



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[Highland Meadows 2 CDD / Add monitored camera](#)



Date: 7/14/2025

## MONITORING AGREEMENT

Proposal No: TH25714

Submitted to: Highland Meadows 2 CDD

Attention: Patricia Thibault Title: DM

Email: patricia@anchorstonemgt.com

Phone: 407-698-5350 Fax:

Address: 255 Primera Blvd # 160

City / ST LakeMary / FL Zip: 32746

Job Location: Highland Meadows 2 CDD / Add monitored camera

Attention: Patricia Thibault Title: DM

Email: patricia@anchorstonemgt.com

Phone: 407-698-5350 Fax:

Address: 1015 Condor Drive

City / ST Haines City / FL Zip: 33844

**DESCRIPTION:** Provide alarm monitoring services for systems selected below. **\*ALL FEES SUBJECT TO SALES TAX\***

### ☐ SECURITY ALARM SYSTEM MONITORING (check appropriate communications method below)

(INITIAL)	<input type="checkbox"/> DACT 1	One-time setup and programming fee:		Annual Monitoring Fee:	
	<input type="checkbox"/> IPDACT 2	One-time setup and programming fee:		Annual Monitoring Fee:	
	<input type="checkbox"/> GSM/Cellular 3	One-time setup and programming fee:		Annual Monitoring Fee:	
Quantity, manufacture/model of control panel/s:					

### ☐ CAMERA MONITORING

(INITIAL)	<input type="checkbox"/> DACT 1	One-time setup and programming fee:	\$0.00	Annual Monitoring Fee:	\$720.00
	<input type="checkbox"/> IPDACT 2	One-time setup and programming fee:		Annual Monitoring Fee:	
	<input type="checkbox"/> GSM/Cellular 3	One-time setup and programming fee:		Annual Monitoring Fee:	
Quantity, manufacture/model of control panel/s: Monitor 1 camera @ \$ 60.00 monthly					

- 1 - DACT (Digital Alarm Communicator Transmitter) = traditional monitoring method that requires two telephone lines, at Subscriber's expense.  
2 - IPDACT (Internet Protocol DACT) = modernized method of monitoring that uses an always-on internet connection to transmit alarm signals.  
3 - GSM/Cellular = similar to traditional DACT except that it uses cellular subscription instead of traditional telephone lines. Commercial /UL fire monitoring still requires the primary line to be a POTS land line. GSM/Cellular may only be used in lieu of a secondary line.

### CONSIDERATIONS & EXCLUSIONS:

This proposal is valid through:

8/13/2025

- Monitoring services are provided by a UL listed Central Monitoring Station; Monitoring Service Agreement and Subscriber Data Sheet are required prior to account activation. Payments can be made with a credit card. These are subject to a 4% processing fee.
- It is the Subscribers responsibility to ensure the security panel, dialer, and/or fire alarm control panel program codes are procured from previous service provider or reset to factory default/s. If Company is unable to access the programming menu, additional trip charges may apply. • This agreement does NOT include permit or inspection fees, if required by the Authority Having Jurisdiction (AHJ). Company is not responsible for any changes the AHJ or customer may deem necessary.
- This agreement does NOT include identifying or repairing any pre-existing troubles, including those troubles that may not be detected until proposed work is complete. (Such trouble issues may arise from any field device, field wiring, module, panel or system connected to the panel)
- If Subscriber opts for monitoring services via RF transceiver, it may be necessary to place an antenna on the roof of the building. Subscriber agrees to maintain the current method of monitoring until such time as the Company is able to ensure redundant means of RF transmission. The one-time setup and programming fee will not be due until such time as services are provided.
- This agreement does NOT include identifying or repairing any pre-existing troubles, including those troubles that may not be detected until proposed work is complete. (Such trouble issues may arise from any field device, field wiring, module, panel or system connected to the panel)

THIS IS A BINDING CONTRACT. The person executing this Contract represents and warrants that he/she has full authority to enter into this Contract on behalf of the Company and Subscriber, respectively. The undersigned hereby acknowledges reading, understanding, and accepting all the terms and conditions set forth in this Contract, including those on the reverse side of this form and any addendums for multiple buildings or locations which are incorporated herein and by reference made a part hereof for a period of **FIVE (5) year/s** commencing on the date signed by Subscriber.

#### COMPANY

#### SUBSCRIBER

By (Signature): \_\_\_\_\_  
Name (Printed): \_\_\_\_\_  
Title: \_\_\_\_\_ Date: \_\_\_\_\_

By (Signature): \_\_\_\_\_  
Name (Printed): \_\_\_\_\_  
Title: \_\_\_\_\_ Date: \_\_\_\_\_

Projected Activation Date: \_\_\_\_\_

## **TERMS & CONDITIONS:**

**1. Required Approval:** This Contract shall not be binding upon Company until signed by an officer of Company. In the event this Contract is not approved by said officer of Company, Company's liability shall be limited to refunding Subscriber the amount paid, if any, upon signing this Contract.

**2. Warranty:**

**A.** Company guarantees all material to be as specified. All work shall be completed in a workmanlike manner according to standard industry practices. Equipment installed in association with this agreement shall remain Company property and is therefore Company's responsibility to maintain and service.

**B.** Company reserves the right to charge Customer for any damage or loss associated with Subscriber negligence, vandalism, and/or tampering by any party not authorized by Company.

**3. Company Services:**

**A.** Hours of Service. All work required by this Contract shall be performed between 8:00 a.m. and 4:30 p.m. on normal business days, except in the case of emergency. Service calls received after 3:30 p.m. are subject to after-hour rates.

**B.** Equipment Serviceability. When, in Company's judgment equipment cannot be maintained under this Contract, Company will, at its sole option, either withdraw from this Contract, or submit a cost estimate for new equipment. Charges for new equipment will be in addition to maintenance charges. The Subscriber may terminate this Contract if Subscriber does not wish to authorize such work, in which charges for a partial month's service shall be pro-rated on the basis of a thirty day month. Subscriber acknowledges that Company's obligation is solely to perform the services specified herein and Company is in no way obligated to ensure the operation of the system or to maintain or service Subscriber's property or property of others to which the system is connected.

**4. Subscriber Responsibilities:**

**A.** Subscriber agrees not to tamper with, remove, or otherwise interfere with the communication software and agrees to furnish, at Subscriber's expense, all 110 volt AC power, electrical outlets, receptacles, internet, and telephone hook-ups as deemed necessary by Company for connection of the equipment.

**B.** Subscriber must visually inspect system components periodically and, if a problem is discovered, notify Company immediately. When Company alerts Subscriber of any issue with the system that requires correction, Subscriber assumes full responsibility for taking action to resolve the reported issue.

**C.** Subscriber must inform Company, in writing, of any change in fire rating bureau or agency. Subscriber must also inform Company, in writing, of any change in the list of people that Company is to call in the event of alarm activation. Company is not responsible for any errors, omissions, or failure to update such list by Subscriber.

**5. Default:**

**A.** Event of Default. Subscriber shall be in default of this Contract if Subscriber: (a) fails to pay any installation charge, (b) fails to pay any monitoring or service charge, (c) willfully or negligently causes repeated false alarms, (d) cancels this Contract without cause before the end of its term, or (e) fails to perform any other obligations under this Contract.

**B.** Company's Remedy Upon Default.

i. Terminate Contract. If Subscriber defaults, Company may terminate this Contract ten (10) days after written notice of default if Subscriber has not cleared the default by that date.

ii. Damages. If Subscriber defaults, Subscriber shall pay Company any money due for any product or services provided prior to default. Additionally, Subscriber shall pay an amount equal to 60% of the remaining monitoring and or Extended Service Plan fees, plus any other damages to which Company may be entitled under applicable law.

iii. Costs. In the event either Party resorts to legal action to enforce the terms and provisions of this Agreement, or as a result of any breach under this Agreement, the prevailing Party shall be entitled to recover the costs of such action so incurred, including, without limitation, reasonable attorneys' fees, arbitration fees, prejudgment interest, and any other reasonable and related expenses of collection.

**6. Changes:** Any alteration or deviation from the specified work involving extra costs, will be executed only upon written orders, and will become an extra charge. The cost of any changes to the scope of work described herein made at the request of or made necessary or required by Subscriber's action, or which may be required by any governmental agency or insurance interest or inspection and rating bureaus are to be borne solely by Subscriber. SUBSCRIBER ACKNOWLEDGES THAT SUBSCRIBER HAS CHOSEN THE SYSTEM AND THAT ADDITIONAL PROTECTION IS AVAILABLE AND MAY BE OBTAINED FROM COMPANY AT AN ADDITIONAL COST TO SUBSCRIBER. All risk of loss or damage to the system shall be borne exclusively by Subscriber.

**7. Renewal:** Monitoring Agreements shall renew annually after the initial Contract duration with no further writing. This Contract may be cancelled without penalty with a 30 day written notice from either party after initial Contract term expires or full payment for entire Contract term is received. All interim service calls and repairs will be billed on a time and materials basis at the Company's current rate schedule, unless otherwise stated herein. Customer is responsible for canceling all other similar service vendor contracts.

**8. Fee Increases:** The rates set forth in this Contract do not include taxes. Taxes will not be applied if a current tax exempt certificate is provided by Subscriber. Company shall have the right, at any time during the term of this Contract, to increase the service charges to reflect any additional taxes, fees or charges relating to the services we provide under this Contract which may be imposed on Company by any utility or government agency and Subscriber agrees to pay the same. After one (1) year, rates are also subject to adjustment to a rate reflecting the annual percentage increase in the official U.S. Government Cost of Living Index to the nearest even dollar amount.

**9. External Services:** Any fines levied by a municipality or government agency regarding false alarms shall be the sole responsibility of the Subscriber. Additional fees levied by monitoring agency for any reason, including but not limited to those caused by runaway dialers, runner services, etc. shall be the sole responsibility of Subscriber. Such fees shall be added to the service charges or billed to Subscriber directly by the appropriate agency.

**10. COMPANY'S LIMITS OF LIABILITY:**

**A.** Limitation of Damages. IT IS UNDERSTOOD AND AGREED THAT THE COMPANY IS NOT AN INSURER AND THAT INSURANCE, IF ANY, COVERING INJURY AND PROPERTY LOSS OR DAMAGE ON SUBSCRIBER'S PREMISES SHALL BE OBTAINED BY THE SUBSCRIBER. The payments under this Contract are based solely upon the value of the services provided and it is not the intention of the parties that the Company assume responsibility for any loss or damage sustained through burglary, theft, robbery, fire, or other cause, or that there exists or shall exist any liability on the part of the company by virtue of this Contract. Notwithstanding these provisions, if there should arise any liability on the part of Company, such liability is and shall be limited to a sum equal to the service charge for a period of six (6) months or \$500.00 whichever is less, which sum is liquidated damages and not a penalty. In the event that Subscriber wishes Company to assume greater liability, Subscriber may obtain from Company a higher limit by paying an additional amount proportioned to the responsibility and a rider shall be attached to this Contract, setting forth the additional liability of Company and the additional charges. However, any such additional obligation does not make Company an insurer.

**B.** Interruption of Service. The Company shall not be liable for any damage or loss sustained by Subscriber as a result of any delay in service or installation of equipment, equipment failure, or interruption of service due to electric failures, strikes, war, acts of God, or other causes, including the Company's negligence in the performance of this Contract. The estimated date that work is to be substantially completed is not a definite completion date and time is not of the essence.

**C.** Disclaimer of Warranties. Company does not represent or warrant that the system may not be compromised or circumvented; or that the system will prevent any loss by burglary, hold-up, fire or otherwise; or that the system will in all cases provide the protection for which it is installed or intended. Subscriber acknowledges and agrees that Company has made no representations or warranties, expressed or implied, as to any matter whatsoever including without limitation the condition of equipment, its merchantability or its fitness for any particular purpose; nor has Subscriber relied on any representations or warranties, expressed or implied, that any affirmation of fact or promise shall not be deemed to create an express warranty and that there are no warranties which extend beyond the face of this Contract; that Company is not an insurer; that Subscriber assumes all risk of loss or damage to Subscribers premises or the contents thereof; and that Subscriber has read and understands all of this Contract, particularly paragraph ten (10) which sets forth Company's maximum liability in the event of any loss or damage to Subscriber or anyone else.

**11. Third Party Indemnification:** In the event any person, not a party to this Contract, shall make any claim or file any lawsuit against Company for any reason relating to Company's duties and obligations pursuant to this Contract, including but not limited to the design, installation, maintenance, monitoring, operation, or any failure of the alarm system to operate properly, Subscriber agrees to indemnify, defend and hold Company harmless from any and all claims and lawsuits, including the payment of all damages, expenses, costs, and attorney's fees to the extent caused by Subscriber. The parties agree that there are no third party beneficiaries of this Contract. Subscriber, for itself and any of its insurance carriers waives any right of subrogation Subscriber's insurance carriers may have against the Company or any of its subcontractors, subject to the advice of Subscriber's counsel.

**12. Assignment:** Company shall have the right to assign this Contract without notice to Subscriber and shall have the further right to subcontract any services which it may perform. Company shall inform Subscriber when services are subcontracted and shall maintain current proof of subcontractor's state license, general insurance, and workers compensation coverage. Subscriber acknowledges that this Contract, and particularly those paragraphs relating to disclaimer of warranties, liquidated damages and third party indemnification, inure to the benefit of, and are applicable to any subcontractors employed by Company to provide monitoring, maintenance, installation or service of the system(s) and they bind Subscriber to said subcontractors with the same force and effect as they bind Subscriber to Company.

**13. Severability:** In the event any of the terms or provisions of this Contract shall be declared to be invalid or inoperative, all of the remaining terms and provisions shall remain in full force and effect.

**14. Notices:** All notices to be given hereunder shall be in writing and may be served via any method of communication which generates delivery confirmation.

initials

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
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(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_  
Contact Phone Number: \_\_\_\_\_ Email: \_\_\_\_\_  
Authority Level: (Full access or call only) \_\_\_\_\_  
Pin Number: (Each person must have their own unique word or numerical pin) \_\_\_\_\_  
Duress Code: \_\_\_\_\_  
(Optional, this code is to be given if an individual is in danger, emergency vehicles will be dispatched immediately in an event that this code is given)

EXHIBIT 5

[RETURN TO AGENDA](#)





## QUOTE FOR JANITORIAL SERVICES

**Client: Highland Meadows 2**

**Frequency: 5 Days per Week**

**Monthly Quote: \$2,200.00**

Dear Highland Meadows 2 Team,

Thank you for the opportunity to provide janitorial services for your property. We are pleased to submit the following quote for comprehensive cleaning services, five days per week.

Our proposed services include the following scope of work as outlined:

### General Cleaning Services

- **Floor Care:** Sweeping and mopping of all floors throughout the property.
- **Dusting:** High Surfaces
- **Restroom Sanitation:** Full cleaning and sanitizing of restrooms including toilets, sinks, partitions, and mirrors.
- **Trash Disposal:** Daily emptying of all trash bins, replacement of liners, and offsite removal of all waste.
- **Interior Window Cleaning:** Cleaning of interior windows and all glass doors (Once a week)
- **Disinfection:** Routine wiping and disinfecting of high-touch areas such as door handles, handrails, light switches, and common touchpoints.
- **Restocking Supplies:** Regular replenishment of paper products including toilet paper, paper towels, and hand soap.
- **Common Area Maintenance:** Wipe down of tables and chairs located in the breezeway.
- **Dog Park Trash:** Removal of trash from dog park bins.
- **Hurricane Preparedness:** Pre-storm preparation including securing lightweight outdoor furniture.



### Included in This Quote

- All paper products and soap (refilled regularly)
- Trash bags and liners
- Offsite trash disposal
- FREE installation of new dispensers for paper towels and soap

### Additional Services

Any services outside the scope of work listed above will be subject to an additional fee. One such service we are happy to offer upon request is:

- **Pressure Washing:** Exterior cleaning of walkways, entryways, and other high-traffic areas to remove dirt, grime, and buildup.

This quote reflects a monthly cost of **\$2,200.00** and includes all labor, materials, equipment, and supplies necessary to meet the scope of work as described.

We look forward to the opportunity to serve Highland Meadows 2 and ensure your property remains clean, safe, and welcoming for all.

**Sincerely,**

Tiffany Melendez

Southern Green Residential & Commercial Cleaning

(863) 301- 1039/ [www.flSoutherngreencleaning.com](http://www.flSoutherngreencleaning.com)

EXHIBIT 6

[RETURN TO AGENDA](#)



July 17, 2025

Highland Meadows II CDD  
Anchor Stone Management  
Austin Commins  
Community Manager  
1015 Condor Dr.  
Haines City, FL 33844

Thank you for giving CSS Clean Star Services of Central Florida, Inc. the opportunity to present a proposal for the cleaning services. After careful consideration of your cleaning service requirements, we are pleased to submit our recommendations and pricing.

CSS is a locally owned full Service Janitorial Maintenance Company. We are in our 29<sup>th</sup> year of operation and we are servicing many accounts throughout Central Florida every day. We specialize in "Class A" cleaning for commercial office buildings, hotels, club houses, stores, restaurants, medical facilities, warehouse spaces, construction sites, and much more.

We use the finest chemicals, and high technology equipment to service janitorial accounts. Our staff is well trained and experienced in their particular line of work. We have at our disposal floor techs 24/7 to accomplish quality services for our customers as needed. We also have our own technician that maintains and repair all our equipment to assure that work is done when required to be done.

Our company's purpose is to create a clean and healthy environment for the people that work in or visit our buildings. Our policy of scheduled quality control inspections by our supervisory staff, combined with immediate response to our customer's needs, provides our clients worry-free service.



## OUR MISSION

At CSS, we are committed to exceed our customer's expectations delivering a consistent high-quality service, striving to improve our procedures thru continued feedback with our customers and well-trained staff.

We are convinced that excellence and professionalism is what our customers want from the janitorial vendors, and at CSS we attempt to provide this level of service. By doing so, we will obtain and maintain a high recognition in the Janitorial Industry.

## GOAL

# 100 % Satisfaction

We have attempted to make this proposal as complete as possible; however, if you have any comments or questions, please do not hesitate to contact us.

Thank you again and we look forward to continue to develop a relationship with your company.

Sincerely yours,

Tracy Chacon  
President CSS  
[tchacon@starcss.com](mailto:tchacon@starcss.com)  
407-456-9174

Sandro Di Lollo  
Vice-President CSS  
[sdilollo@starcss.com](mailto:sdilollo@starcss.com)  
407-668-1338



## SPECIFICATIONS

### 1. RESTROOMS

- Remove all collected trash and remove from area.
- Clean and sanitize all restroom fixtures, wipe all counters, partitions and doors, empty trash and damp mop floors with germicidal detergent.
- Clean and disinfect all washbasins, toilet bowls, urinals, etc.
- Polish all metal and clean mirrors.
- Restock toilet tissue and soap provided by CSS Clean Star Services.
- Dust and clean all return air vents, and window edges, on an as needed basis.
- Report any malfunctions to the building manager.

### 2. CABANA/LENAI/COVERD PATIO AREA/POOL DECK

- Remove all cobwebs in cabana area.
- Wipe tables and organize chairs and furniture in covered patio and Pool deck area
- Spot sweep.
- Spot mop for any spills.
- Clean and polish all drinking fountains.
- Report any malfunctions to the building manager.

## PRICING FOR SERVICES:

- Janitorial services five (5) days a week  
One Day Must be Sunday \$ 790.00 monthly
- Clean and organize all pool furniture and  
collect any litter in pool deck area \$ 300.00 monthly
- Remove and dispose of trash and dog waste,  
twice a week (price per container) \$ 50.00 monthly
- Dispenser bags, as needed,  
200 bags per box \$ 10.00/box

## Additional Pricing for Services when requested

Hurricane Preparation, before and after \$ 380.00 total

Pressure wash covered patio and pool deck \$ 1,200.00

Supplies, chemicals and equipment will be provided by CSS Clean Star Services.

Products used to Disinfect for the Covid19, are CDC certified and approved.



### CLEANING CONTRACT AGREEMENT:

The undersigned hereby accepts the proposal of **CSS Clean Star Services of Central Florida, Inc.** upon the following terms:

1. CSS Clean Star Services of Central Florida, Inc. service charge will be the amount mentioned on the pricing page plus tax per month. Payment should be payable to "CSS Clean Star Services of Central Florida, Inc." and mailed to 11121 Camden Park Drive, Windermere, Florida 34786
2. A finance fee of 1.5% will apply if payments are received after the due date shown on the monthly invoice
3. CSS Clean Star Services of Central Florida, Inc. will provide all services and supplies specified in the attached work schedule.
4. In the event that the Customer needs to be in contact with CSS Clean Star Services of Central Florida, Inc. These are the different ways of contact phones: 877-CSS-2350 Email: [sdilollo@starcss.com](mailto:sdilollo@starcss.com) mail: 11121 Camden Park Dr. Windermere, Florida 34786
5. If the customer wants to cancel or amend the contract the costumer shall give 30 day notification, in writing to CSS Clean Star Services of Central Florida, Inc. to change or terminate services. (Failure to this clause will have a charge for the full month price even if the service it's not performed).
6. Other services performed upon request:
7. **Start Date:**

IN WITNESS WHEREOF, the parts have duly executed and sealed this agreement as of the day and year first above written

\_\_\_\_\_  
Printed Name  
Highland Meadows II CDD

\_\_\_\_\_  
Printed Name  
CONTRACTOR  
CSS Clean Star Services of  
Central Florida Inc.

By: \_\_\_\_\_

By: \_\_\_\_\_

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

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

EXHIBIT 7

[RETURN TO AGENDA](#)



Creative Recreation Products **Quote 8117**

3000 W State Road 426

Oviedo, FL 32765 USA

4076958855

FLplaygrounds@gmail.com



ADDRESS	SHIP TO	DATE	TOTAL	
highland meadows	highland meadows	06/27/2025	\$7,300.16	
1015 Condor Dr.	1015 Condor Dr.			
Haines City, FL 33844	Haines City, FL 33844			

QTY	DESCRIPTION	RATE	AMOUNT
1	replacement tires for Tire Climber	5,236.00	5,236.00
1	Inbound freight	800.00	800.00
1	Installation. If for some reason tires cannot be replaced and the whole system needs to be replaced (footers included), add \$1500.00.	900.00	900.00

- NOTES:
- Deposit for Materials Total due with order.
  - Balance due upon completion: Net 15.
  - Excessive underground obstacles may result in additional labor.
  - There is a 2.9% transaction fee if paying by credit card.
  - See CP Terms doc for additional details.
  - We will match any competitor's comparable bid.

SUBTOTAL	6,936.00
TAX	364.16

TOTAL	\$7,300.16
-------	------------

THANK YOU.

Accepted By

Accepted Date

Quote valid for 30 days. We look forward to working with you!

EXHIBIT 8

[RETURN TO AGENDA](#)

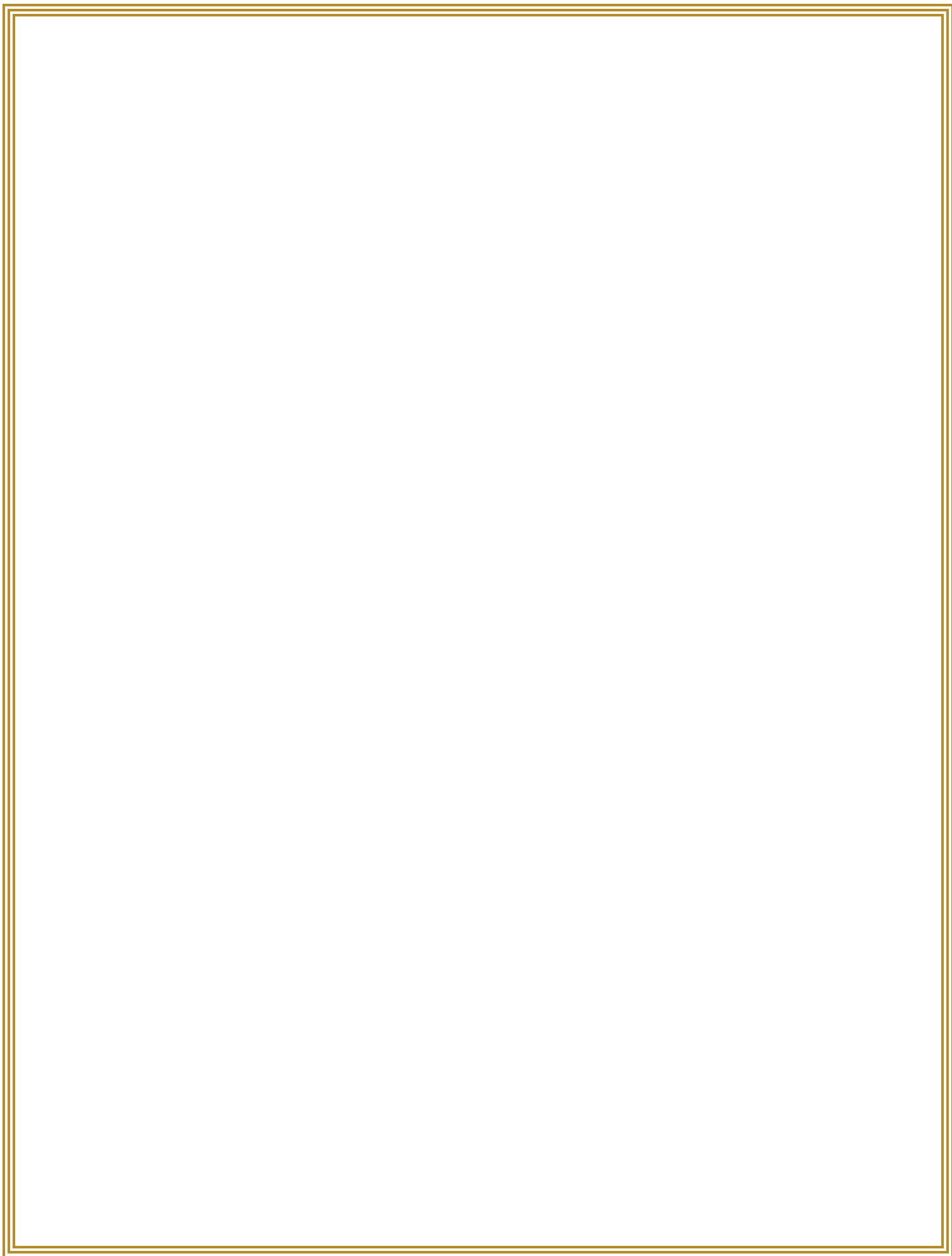


EXHIBIT 9

[RETURN TO AGENDA](#)

Created Date: 7/14/2025

**DESCRIPTION:** Pool Signs

**Bill To:** Anchor Stone, LLC  
1265 Upsala Rd  
Sanford, FL 32771  
US

**Pickup At:** FASTSIGNS  
1265 Upsala Rd  
Ste1133  
Sanford, FL 32771  
US

**Requested By:** Austin Comings  
Email: Austin@anchorstonemgt.com

**Salesperson:** Beth Wiles

NO.	Product Summary	QTY	UNIT PRICE	AMOUNT
1	24" x 48" 3MM Dibond (Pool Signs) Qty 2	2	\$170.50	\$341.00
1.1	<div>Dibond/Max Metal 3mm -</div> <div><div>Part Qty: 1</div><div>Width: 24.00"</div><div>Height: 48.00"</div><div>Sides: 1</div></div> <div><div>Text:</div><div>Rules / Verbiage for the signage are below</div><div>Highland Meadows Pool Rules</div><div>Swim at your own risk, No lifeguard on duty</div><div>No food, beverages, or alcohol in the pool or on pool wet deck.</div><div>Commercially bottled water in plastic bottles is allowed on the pool wet deck for pool patron hydration.</div><div>No glass or animals in the fenced pool area ( or 50 feet from unfenced pool )</div><div>Bathing load 129 persons</div><div>Shower before entering</div><div>Do not swallow pool water</div><div>No smoking or vaping</div><div>No loud music</div><div>Pool Maximum Depth 6 ft</div><div>No Diving</div><div>Our current sign is blue and white, I think it would be best to stick to that.</div><div>No logos to add</div></div>			

2	Setup / design	1	\$25.00	\$25.00
2.1	Production Art File Set Up - Part Qty: 1			

Projects requiring a proof, one (1) proof with two (2) rounds of edits will be supplied at the quoted price. Additional proofs will be charged \$20 each.

Subtotal:	\$366.00
Taxes:	\$24.22
Grand Total:	\$390.22
Deposit Required:	\$195.11

ESTIMATE POLICY:

This estimate is valid for thirty (0 days. Any estimate approved after 30 days is subject to price adjustments. By signing this estimate or supplying written estimate approval via fax or e-mail, you are indicating you are accepting all charges listed below and any additional installation charges or graphic fees. Unless company is on a previously-established NET 30 account with FASTSIGNS, a 50% deposit is due upon estimate approval.

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

EXHIBIT 10

[RETURN TO AGENDA](#)

# HIGHLAND MEADOWS II

## COMMUNITY DEVELOPMENT DISTRICT

### FY 2025 TASK LIST

Date	Issue	Matter to be resolved	Assinged To	Notes
06.18.2025	Monumnet Signage Painting	Need Paint	Austin	Proposals Being Sought in time for the Agenda
06.26.2025	Cleaning Proposal	Need to Obtain	Austin	Two Proposals Included in the Agenda
06.26.2025	Playground Repairs	Need Repair	Austin	Tire Climber - Two Proposals on the Agenda
06.26.2025	Pool Signage	Need Proposals	Austin	Waiting on additional proposal - one proposal included in the agenda
06.26.2025	Pay the Church	Scribe a Check	Austin/Patricia	Church was paid 07.18.2025 for May and June
06.26.2025	Paul B.	Access Crad	Austin	Two Access Cards were Delivered
06.26.2025	Erosion Proposals	Need Proposals	Greg	Proposal for agenda will be distributed
06.26.2025	ADA Mat Proposals	Need Proposal	Austin	Zeus has the specs - awaiting proposal
06.26.2025	Budget and Vision Project Update	Need to Scribe	Patricia	Waiting on Erosion Repair Proposal and ADA Mat Propossal to Impact
07.09.2025	Broken Fence at Soccer field	Needs Repair	Austin	Proposal Being Sought for Repair
07.09.2025	Proposal for Monitoring to Sheriff	Need Proposal	JCS/ECS	Proposal from ECS on the agenda, waitingon JCS Proposal New Contract > Permacast on 07.17.2025. Additional Staking Required. Additional Project Proposal Being Sought
07.11.2025	Permacast	Need Start Date	Alexxis/Austin	
07.12.2025	Pool Life Saver Strings	Need replacement	Austin	Approved & replaced - raitification on the agenda
07.12.2025	Broken Lock Box Cover in Pool Area	Need replacement	Austin	Austin will attempt repair week of the 21st
07.18.2025	Fence Project	Finalization	Austin	Sign off of final walkthru . Estimated \$11,000 for Fence Credit







Jun 28, 2025 8:14:19 PM  
1010 Condor Drive  
Haines City  
Polk County  
Florida  
Lt. Jason Marshall

On Persian and 10th street is still not complete. It is missing part of the brown strip that goes across.



EXHIBIT 11

[RETURN TO AGENDA](#)

# Private Property Towing Agreement

## **Parties**

- This Private Property Towing Agreement (hereinafter referred to as the “Agreement”) is entered into on \_\_\_\_\_ (Date) by and between Bolton’s Towing Service Inc., with an address of 2690 Avenue E SW Winter Haven, FL 33880 (hereinafter referred to as the “Towing Service”), and  
\_\_\_\_\_  
(hereinafter referred to as “Management/Owner”)(collectively referred to as the “Parties”).

## **General**

- Hereby, the Management/Owner exclusively appoints the Towing Service to patrol and remove unauthorized vehicles from the property/properties that are located  
\_\_\_\_\_  
\_\_\_\_\_
- The Towing Service hereby accepts such responsibility and agrees to service the property beforementioned.

## **Term**

- This Agreement shall be effective on the date of signing this Agreement (hereinafter referred to as the “Effective Date”) and will only end with a written notice 30 days prior to requested termination date.

## **The responsibilities of the Towing Service**

- To patrol the property and remove any vehicle/vessel in violation of any provided bylaws or CDD regulations in place.
- To tow any other vehicles/vessels at the specific direction of Management/Owner.

## **Towing Service Liability**

- Hereby, the Management/Owner agrees to hold the Towing Service harmless for claims and/or lawsuits resulting from any non-towing related claim.

## **Succession**

- This agreement is binding on the Towing Service and the Management/Owner as well as their successors.

**Governing Law**

- This Agreement shall be governed by and construed in accordance with the laws of Florida.

**Amendments**

- The Parties agree that any amendments made to this Agreement must be in writing and they must be signed by both Parties to this Agreement.
- As such, any amendments made by the Parties will be applied to this Agreement.

**Community/Property Rule Changes, Amendments, & Exemptions**

- Management/Owners agree to notify Towing Service of changes to any and all bylaws or regulations pertaining to the listed property within 24 hours of effective change.
- Management/Owners agree to notify Towing Service of any special exemptions or permissions given immediately that contradict the rules and regulations set forth by any bylaws or regulatory documents provided to the Towing Service.
- If Towing Service is NOT notified of any changes made, the Management/Owners agree to cover any and all cost associated with but not limited to; invoices, legal fees, any fees associated with litigation, customer reimbursements, etc.

**Assignment**

- The Parties hereby agree not to assign any of the responsibilities in this Agreement to a third party unless consented by both Parties in writing.

**Entire Agreement**

- This Agreement contains the entire agreement and understanding among the Parties hereto with respect to the subject matter hereof, and supersedes all prior agreements, understandings, inducements and conditions, expressed or implied, oral or written, of any nature whatsoever with respect to the subject matter hereof. The expressed terms hereof control and supersede any course of performance and/or usage of the trade inconsistent with any terms hereof.

**Severability**

- In an event where any provisions of this Agreement are found to be void and unenforceable by a court of competent jurisdiction, then the remaining provisions will remain to be enforced in accordance with the Parties' intention.

**Signature and Date**

- The Parties hereby agree to the terms and conditions set forth in this Agreement and such is demonstrated throughout by their signature below:

Management

Name\_\_\_\_\_

Signature\_\_\_\_\_

Date\_\_\_\_\_

Towing Service

Name\_\_\_\_\_

Signature\_\_\_\_\_

Date\_\_\_\_\_

EXHIBIT 12

[RETURN TO AGENDA](#)



**RESOLUTION 2025-\_\_**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT APPROVING A PROPOSED OPERATION AND MAINTENANCE BUDGET FOR FISCAL YEAR 2025/2026; SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING, AND PUBLICATION REQUIREMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager prepared and submitted to the Board of Supervisors ("**Board**") of the Highland Meadows II Community Development District ("**District**") prior to June 15, 2025, a proposed operation and maintenance budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026 ("**Proposed Budget**"); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to approve the Proposed Budget and set the required public hearing thereon.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE DISTRICT:**

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget, including any modifications made by the Board, attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** The public hearing on said Proposed Budget is hereby declared and set for the following date, hour, and location:

DATE: August 28, 2025

HOUR: 4:30 pm

LOCATION: Shamrock First Baptist Church  
2661 Marshall Rd  
Haines City, FL 33844

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, Florida Statutes, the District's Secretary is further directed to post the Proposed Budget on the District's website at least 2 days before the budget hearing date and shall remain on the website for at least 45 days.

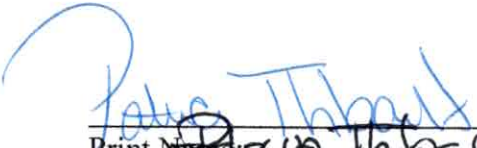


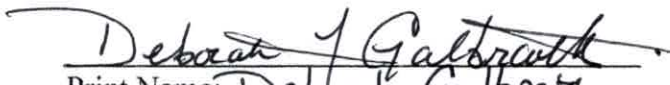
5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed by Florida law.

6. **EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED ON MAY 22, 2025**

**Highland Meadows II Community  
Development District**

  
Print Name: RUP Thibault  
☒ Secretary / ☐ Assistant Secretary

  
Print Name: Deborah Galbreath  
☒ Chair / ☐ Vice Chair of the Board of Supervisors

**Exhibit A: Proposed Budget for Fiscal Year 2025/2026**

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# HIGHLAND MEADOWS II

## COMMUNITY DEVELOPMENT DISTRICT

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FISCAL YEAR 2026  
PROPOSED ANNUAL BUDGET

# Highland Meadows II

## COMMUNITY DEVELOPMENT DISTRICT



# STATEMENT 1

## HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

### FY 2026 PROPOSED BUDGET GENERAL FUND (O&M)

	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2025 ACTUAL THRU 03.31.25	FY 2026 PROPOSED	VARIANCE FY 2025-2026
I.							
REVENUES							
ALL REVENUES							
INTEREST EARNINGS	1,278	2,043	26,282	-	24,507	-	-
SPECIAL ASSESSMENTS - TAX ROLL	854,813	855,045	856,739	848,025	838,918	1,048,025	200,000
FUND BALANCE FORWARD	-	-	-	549,097	-	10,000	(539,097)
MISCELLANEOUS REVENUE	8,885	320	35,144	-	25	-	-
ALL REVENUES Total	864,976	857,408	918,165	1,397,122	863,450	1,058,025	(339,097)
REVENUES Total	864,976	857,408	918,165	1,397,122	863,450	1,058,025	(339,097)
II.							
EXPENDITURES							
GENERAL ADMINISTRATIVE							
SUPERVISORS FEES	4,400	10,200	12,600	24,000	3,400	24,000	-
ADMINISTRATIVE SERVICE	-	-	-	-	-	-	-
DISTRICT MANAGEMENT	-	41,445	44,458	56,800	28,576	51,800	(5,000)
DISTRICT ENGINEER	16,463	6,775	51,115	10,000	16,966	20,000	10,000
ASSESSMENT ROLL	5,000	5,000	8,413	5,200	2,600	5,200	-
TAX COLLECTOR/ PROPERTY APPRAISER FEES	-	-	22,026	20,500	22,026	22,027	1,527
AUDITING SERVICES	3,685	-	7,230	4,000	-	4,000	-
POSTAGE & DELIVERY	549	82	-	1,000	-	1,000	-
PUBLIC OFFICIALS LIABILITY INSURANCE	2,692	2,566	2,656	2,922	2,922	3,214	292
LEGAL ADVERTISING	2,477	7,628	2,810	3,000	611	3,000	-
DUES, LICENSES & FEES	175	175	975	175	175	175	-
MISCELLANEOUS FEES	654	4,998	1,950	1,500	252	-	(1,500)
WEBSITE HOSTING, MAINTENANCE, BACKUP	1,100	5,045	1,996	2,015	-	2,015	-
DISTRICT COUNSEL	18,008	49,985	89,160	35,000	22,019	40,000	5,000
ADMINISTRATIVE CONTINGENCY	-	-	-	33,000	-	6,500	(26,500)
GENERAL ADMINISTRATIVE Total	55,203	133,899	245,390	199,112	99,548	182,931	(16,181)
DEBT ADMINISTRATION							
DISSEMINATION AGENT	8,850	2,833	11,325	7,000	3,500	7,000	-
TRUSTEE FEES	26,469	22,890	23,309	24,000	12,332	26,787	2,787

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2025 ACTUAL THRU 03.31.25	FY 2026 PROPOSED	VARIANCE FY 2025-2026
32	ARBITRAGE REBATE CALCULATION	2,700	2,700	2,700	2,700	-	2,700	-
33	DEBT ADMINISTRATION Total	38,019	28,423	37,334	33,700	15,832	36,487	2,787

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2025 ACTUAL THRU 03.31.25	FY 2026 PROPOSED	VARIANCE FY 2025-2026
34	<b>UTILITIES</b>							
35	ELECTRIC UTILITY SERVICES	18,239	26,301	13,552	28,000	3,790	28,000	-
36	STREET LIGHTS	55,396	66,303	62,032	62,400	33,454	70,000	7,600
37	WATER-SEWER UTILITY SERVICES	5,237	5,821	3,730	6,000	2,177	6,000	-
38	<b>UTILITIES Total</b>	<b>78,872</b>	<b>98,425</b>	<b>79,314</b>	<b>96,400</b>	<b>39,421</b>	<b>104,000</b>	<b>7,600</b>
39	<b>SECURITY OPERATIONS</b>							
40	SECURITY SERVICES AND PATROLS	15,382	43,631	40,388	75,000	28,848	55,000	(20,000)
41	ACCESS CONTROL MAINTENANCE & REPAIR	-	7,303	2,105	5,000	5,160	5,000	-
42	<b>SECURITY OPERATIONS Total</b>	<b>15,382</b>	<b>50,934</b>	<b>42,493</b>	<b>80,000</b>	<b>34,008</b>	<b>60,000</b>	<b>(20,000)</b>
43	<b>OTHER PHYSICAL ENVIRONMENT</b>							
44	LANDSCAPE INSPECTION SERVICES	-	-	6,020	-	-	-	-
45	PROPERTY INSURANCE	13,103	14,244	21,417	23,011	29,339	36,000	12,989
46	GENERAL LIABILITY INSURANCE	2,387	2,894	2,995	3,295	3,295	3,625	330
47	LANDSCAPE MAINTENANCE	192,000	227,462	191,270	192,000	96,000	192,000	-
48	IRRIGATION MAINTENANCE & REPAIR	9,181	11,786	5,516	16,000	5,685	16,000	-
49	SIDEWALK MAINTENANCE & REPAIR	-	3,991	6,265	8,000	-	8,000	-
50	LANDSCAPE- FERTILIZER	35,336	11,384	-	36,000	-	36,000	-
51	MAINTENANCE & REPAIR	5,216	12,401	8,880	10,000	4,780	11,976	1,976
52	LANDSCAPE REPLACEMENT-PLANTS, SHRUBS, TREES	13,604	1,050	-	30,000	7,380	30,000	-
53	FIELD SERVICES	15,450	5,408	-	-	-	12,000	12,000
54	CAPITAL PROJECTS	-	-	-	269,814	-	15,000	(254,814)
55	MISCELLANEOUS EXPENSE/ CONTINGENCY	23,291	34,848	3,500	12,000	19,678	5,000	(7,000)
56	<b>OTHER PHYSICAL ENVIRONMENT Total</b>	<b>309,568</b>	<b>325,468</b>	<b>245,863</b>	<b>600,120</b>	<b>166,157</b>	<b>365,601</b>	<b>(234,520)</b>
57	<b>PARK &amp; RECREATION</b>							
58	TELEPHONE, INTERNET, CABLE	2,166	2,484	2,101	3,000	1,134	3,000	-
59	POOL SERVICE CONTRACT	23,880	51,534	41,755	63,600	17,475	63,600	-
60	POOL PERMITS	-	-	-	-	-	-	-
61	AMENITY MAINTENANCE & REPAIRS	10,740	22,558	103,993	13,807	12,760	13,807	-
62	AMENITY FACILITY JANITORIAL SERVICE	10,910	8,470	13,143	21,600	7,357	21,600	-
63	PEST CONTROL & TERMITE BOND	835	908	1,079	1,000	625	1,500	500
64	OFFICE SUPPLIES	-	3	-	500	-	500	-
65	MISCELLANEOUS EXPENSE	2,769	9,553	625	5,000	232	5,000	-
66	TRUE UP TO AUDIT - FY 2023	-	88,071	-	-	-	-	-
67	<b>PARK &amp; RECREATION Total</b>	<b>51,300</b>	<b>183,581</b>	<b>162,696</b>	<b>108,507</b>	<b>39,583</b>	<b>109,007</b>	<b>500</b>
68	<b>TOTAL EXPENDITURES BEFORE THER FINANCING SOURCES/USES</b>	<b>548,344</b>	<b>820,730</b>	<b>813,090</b>	<b>1,117,839</b>	<b>394,548</b>	<b>858,025</b>	<b>(259,814)</b>

		FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 AMENDED	FY 2025 ACTUAL THRU 03.31.25	FY 2026 PROPOSED	VARIANCE FY 2025-2026
69	<b>OTHER FINANCING SOURCES/USES</b>							
70	INCREASE IN ASSET RESERVES	69,469	-	-	229,283	229,283	200,000	(29,283)
71	INCREASE IN EMERGENCY RESERVES	-	-	-	50,000	50,000	-	(50,000)
72	<b>OTHER FINANCING SOURCES/USES Total</b>	<b>69,469</b>	<b>-</b>	<b>-</b>	<b>279,283</b>	<b>279,283</b>	<b>200,000</b>	<b>(79,283)</b>
73	<b>EXPENDITURES Total</b>	<b>617,813</b>	<b>820,730</b>	<b>813,090</b>	<b>1,397,122</b>	<b>673,831</b>	<b>1,058,025</b>	<b>(339,097)</b>
74	<b>III</b>							
75	<b>FUND BALANCE</b>							
76	<b>FUND BALANCE BEGINNING</b>							
77	NET CHANGE IN FUND BALANCE	247,163	36,678	105,075	-	189,619	-	-
78	FUND BALANCE - BEGINNING	662,777	909,940	946,618	1,058,812	788,998	788,998	-
79	INCREASE IN FUND BALANCE FOR RESERVES	-	-	-	-	-	200,000	-
80	LESS FUND BALANCE FORWARD FOR CAPITAL PROJECTS	-	-	-	(269,814)	-	(10,000)	-
81	<b>FUND BALANCE ENDING</b>	<b>909,940</b>	<b>946,618</b>	<b>1,051,693</b>	<b>788,998</b>	<b>978,617</b>	<b>978,998</b>	<b>-</b>
82								
83	<b>FUND BALANCE USES:</b>							
84	LESS FUND BALANCE FORWARD	-	-	-	-	-	-	-
85	NONSPENDABLE - PREPAIDS & DEPOSITS - 09.30.2024 FINANCIALS	46,271	54,441	44,167	44,167	-	44,167	-
86	ASSIGNED - OPERATING RESERVE - GFOA RECOMMENS 2 MONTHS	250,267	343,579	141,338	141,338	-	176,338	-
87	ASSIGNED - ASSET RESERVE	-	-	270,717	500,000	-	700,000	-
88	ASSIGNED - EMERGENCY RESERVES	-	-	-	50,000	-	50,000	-
89	UNASSIGNED FUND BALANCE	613,402	548,598	613,712	53,494	-	8,493	-
90	<b>FUND BALANCE USES: Total</b>	<b>909,940</b>	<b>946,618</b>	<b>1,069,934</b>	<b>788,998</b>	<b>-</b>	<b>978,998</b>	<b>-</b>

## STATEMENT 2

### HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

### FY 2026 PROPOSED BUDGET GENERAL FUND (OPERATIONS & MAINTENANCE) ASSESSMENT ALLOCATION

#### 1. EAU ASSIGNMENT

Lot Type/Size	Assigned EAU	Total Units	Total EAU
SF Series 2014 (Area 1)	1.00	126	126.00
SF Series 2014 (Area 2)	1.00	184	184.00
SF Series 2016 (Area 3 A)	1.00	103	103.00
SF Series 2016 (Area 3 B)	1.00	125	125.00
SF Series 2016 (Area 4)	1.00	106	106.00
SF Series 2017 (Area 4/BC)	1.00	199	199.00
SF Series 2017 (Area 5 A)	1.00	112	112.00
SF Series 2017 (Area 5 B)	1.00	70	70.00
SF Series 2017 (Area 5 C)	1.00	99	99.00
SF Series 2017 (Area 6 A)	1.00	40	40.00
SF Series 2017 (Area 6 B)	1.00	88	88.00
SF Series 2019 (Area 7)	1.00	210	210.00
<b>Total</b>		<b>1462</b>	<b>1,462.00</b> [A]

#### 2. O&M BUDGET & TOTAL ASSESSMENT

Total O&M Expenditures - Less Interest & Miscellaneous & Balance

Forward	1,048,025	from STMT 1
Plus: Early Payment Discount (4%)	44,597	
Plus: County Collection Fees (2%)	22,298	
<b>Total Assessment, gross</b>	<b>1,114,921</b>	[B]

#### 3. O&M ASSESSMENT PER EAU

Total Assessment, gross	1,114,921	[B]
Total EAU	1,462.00	[A]
<b>O&amp;M Assessment per EAU, gross</b>	<b>762.60</b>	[B] / [A]

#### 4. O&M ASSESSMENT ALLOCATION 2026

Lot Type/Size	Assigned EAU	O&M Assmt / Unit, Gross	Total Units	Total O&M Assmt, Gross
SF Series 2014 (Area 1)	1.00	\$ 762.60	126	\$ 96,088
SF Series 2014 (Area 2)	1.00	\$ 762.60	184	\$ 140,318
SF Series 2016 (Area 3 A)	1.00	\$ 762.60	103	\$ 78,548
SF Series 2016 (Area 3 B)	1.00	\$ 762.60	125	\$ 95,325
SF Series 2016 (Area 4)	1.00	\$ 762.60	106	\$ 80,836
SF Series 2017 (Area 4/BC)	1.00	\$ 762.60	199	\$ 151,757
SF Series 2017 (Area 5 A)	1.00	\$ 762.60	112	\$ 85,411
SF Series 2017 (Area 5 B)	1.00	\$ 762.60	70	\$ 53,382
SF Series 2017 (Area 5 C)	1.00	\$ 762.60	99	\$ 75,497
SF Series 2017 (Area 6 A)	1.00	\$ 762.60	40	\$ 30,504
SF Series 2017 (Area 6 B)	1.00	\$ 762.60	88	\$ 67,109
SF Series 2019 (Area 7)	1.00	\$ 762.60	210	\$ 160,146
<b>Total</b>			<b>1,462</b>	<b>\$ 1,114,921</b> [B]

#### 5. CHANGE IN O&M ASSESSMENTS, FY 2025 VS FY 2026

Lot Type/Size	FY 2025 per Unit, Gross	FY 2026 per Unit, Gross	\$ Change	% Change	Change per Month
SF Series 2014 (Area 1)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2014 (Area 2)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2016 (Area 3 A)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2016 (Area 3 B)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2016 (Area 4)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 4/BC)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 5 A)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 5 B)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 5 C)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 6 A)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2017 (Area 6 B)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13
SF Series 2019 (Area 7)	\$ 617.07	\$ 762.60	\$ 145.53	23.58%	\$ 12.13

## HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT SPECIAL ASSESSMENT REVENUE BONDS ANNUAL DEBT SERVICE REQUIREMENT

[illegible]





EXHIBIT 13

[RETURN TO AGENDA](#)

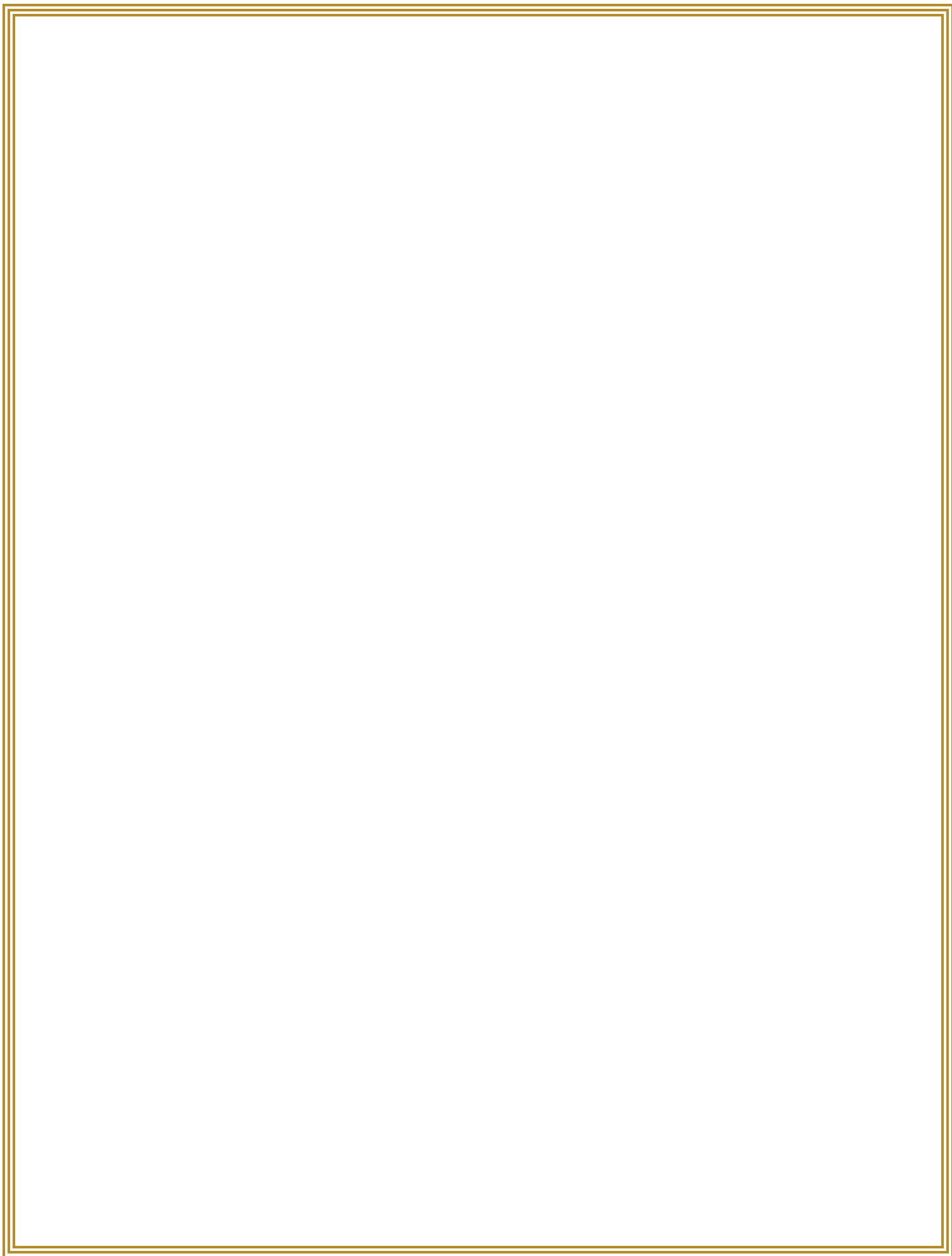


EXHIBIT 14

[RETURN TO AGENDA](#)

# **Highland Meadows II Community Development District**

## **Summary Financial Statements (Unaudited)**

**June 30, 2025**

**Highland Meadows II**  
**Balance Sheet**  
**June 30, 2025**

	<b>General Fund</b>	<b>Reserve Fund</b>	<b>Debt Service Funds</b>	<b>Capital Project Funds</b>	<b>Total</b>
<b>1 Assets:</b>					
2 Cash - Operating Account BU	\$ 89,209	\$ -	\$ -	\$ -	\$ 89,209
3 Cash - Money Market Account	1,003,869	277,101	-	-	1,280,969
4 Cash - Money Market Account-Restricted C	24,243	-	-	-	24,243
5 Cash - Operating Account South State	6,848	-	-	-	6,848
6 Cash - Reserve Fund					
7 Investments:					
8 Revenue Trust Fund	-	-	1,221,026	-	1,221,026
9 Interest Fund	-	-	-	-	-
10 Debt Service Reserve Fund	-	-	718,250	-	718,250
11 Prepayment Fund	-	-	1,594	-	1,594
12 Optional Redemption	-	-	9	-	9
13 Acquisition and Construction	-	-	-	599,465	599,465
13 On Roll Assessments Receivable	-	-	-	-	-
14 Accounts Receivable	-	-	-	-	-
15 Due from Other Funds	-	-	-	-	-
16 Due from General Fund	-	-	30,786	15,818	46,604
16 Deposits	2,390	-	-	-	2,390
17 Prepaid Items	8,968	-	-	-	8,968
<b>18 Total Assets</b>	<b>\$ 1,135,527</b>	<b>\$ 277,101</b>	<b>\$ 1,971,665</b>	<b>\$ 615,283</b>	<b>\$ 3,999,576</b>
<b>19 Liabilities:</b>					
20 Accounts Payable	\$ 38,886	\$ -	\$ -	\$ -	\$ 38,886
21 Sales Tax Payable	10	-	-	-	10
22 Accrued Payable	-	-	-	-	-
23 Deferred Revenue	-	-	-	-	-
24 Due to Capital Projects	15,818	-	-	-	15,818
25 Due to Debt Service	30,786	-	-	-	30,786
26 Due to Reserve Fund	-	-	-	-	-
<b>27 Fund Balance:</b>					
28 Non-Spendable:	11,358	-	-	-	11,358
29 Assigned	-	277,101	-	-	277,101
30 Unassigned	645,412	-	-	-	645,412
31 Assigned - Two Months Operating Expendit	191,338	-	-	-	191,338
32 Assigned - Asset Reserves Carry Forward Fi	-	-	-	-	-
33 Assigned - FY25 Budgeted Capital Projects	229,283	-	-	-	229,283
34 Restricted	-	-	1,971,665	615,283	2,586,948
35 Net Change in Fund Balance	(27,363)	-	-	-	(27,363)
<b>36 Total Liabilities &amp; Fund Balance</b>	<b>\$ 1,135,527</b>	<b>\$ 277,101</b>	<b>\$ 1,971,665</b>	<b>\$ 615,283</b>	<b>\$ 3,999,576</b>

**Highland Meadows II**  
**General Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the Period of October 1, 2024 through June 30, 2025**

	<b>Adopted Budget</b>	<b>Budget Current Month</b>	<b>Actual Year to Date</b>	<b>Variance (Over)/Under Budget</b>
<b>1 Revenues:</b>				
2 Special Assessments	\$ 848,025	\$ 763,223	\$ 851,044	\$ 87,822
3 Interest Income	-	-	38,498	38,498
4 Miscellaneous Revnue	-	-	25	25
5 Fund Balance Forward	549,097	-	-	-
<b>6 Total Revenues</b>	<b>1,397,122</b>	<b>763,223</b>	<b>889,567</b>	<b>126,345</b>
<b>7 Expenditures:</b>				
<b>8 Financial &amp; Administrative</b>				
9 Supervisor Compensation	24,000	14,000	7,600	6,400
10 District Management	56,800	33,133	42,776	(9,643)
11 District Engineer	10,000	5,833	21,600	(15,767)
12 Dissimination Agent	7,000	4,083	5,250	(1,167)
13 Trustee Fees	24,000	14,000	17,088	(3,088)
17 Dues, Licenses & Fees	175	175	175	-
14 Auditing Services	4,000	2,333	-	2,333
15 Arbitrage Rebate Calculation	2,700	1,575	-	1,575
16 Public Officials Liability Insurance	2,922	2,922	2,922	-
17 Legal Advertising	3,000	1,750	683	1,067
18 Website Hosting, Maintenance & Backup	2,015	1,175	1,538	(362)
19 Miscellaneous Fees	1,500	875	649	226
20 Tax Collector/Property Appraiser Fee	20,500	20,500	22,026	(1,526)
21 Postage & Delivery	1,000	583	323	260
22 Assessment Roll	5,200	3,033	3,900	(867)
23 Administrative Contingency	33,000	19,250	1,100	18,150
24 District Counsel	35,000	20,417	37,857	(17,441)
25 <b>Total Financial &amp; Administrative</b>	<b>232,812</b>	<b>145,639</b>	<b>165,488</b>	<b>(19,849)</b>
<b>26 Security Operations</b>				
27 Security Services & Patrol	75,000	43,750	47,628	(3,878)
28 Access Control Maintenance & Repair	5,000	2,917	5,995	(3,078)
29 <b>Total Security Operations</b>	<b>80,000</b>	<b>46,667</b>	<b>53,623</b>	<b>(6,956)</b>
<b>30 Utilities</b>				
31 Utility Services	28,000	16,333	5,158	11,176
32 Utility - Streetlights	62,400	36,400	55,786	(19,386)
33 Utility Services	6,000	3,500	3,269	231
34 <b>Total Utilities</b>	<b>96,400</b>	<b>56,233</b>	<b>64,213</b>	<b>(7,980)</b>

**Highland Meadows II**  
**General Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the Period of October 1, 2024 through June 30, 2025**

<b>35 Other Physical Environment</b>				
36 Property Insurance	23,011	23,011	29,339	(6,328)
37 General Liability Insurance	3,295	3,295	3,295	-
38 Landscape Maintenance	192,000	112,000	144,413	(32,413)
39 Irrigation Maintenance and Repair	16,000	9,333	6,404	2,930
40 Landscape - Fertilizer	36,000	21,000	-	21,000
41 Landscape Replacement Plants & Shrubs	30,000	17,500	7,380	10,120
42 Miscellaneous Expenditure	12,000	7,000	19,678	(12,678)
43 Maintenance Repairs	10,000	5,833	4,780	1,053
44 Sidewalk Maintenance & Repair	8,000	4,667	-	4,667
45 Capital Projects	269,814	157,392	67,555	89,837
46 <b>Total Other Physical Environment</b>	<b>600,120</b>	<b>361,031</b>	<b>282,843</b>	<b>78,188</b>
<b>47 Parks &amp; Recreation</b>				
48 Pool Services Contract	63,600	37,100	28,765	8,335
49 Amenity Facility Janitorial Service Contract	21,600	12,600	16,357	(3,757)
50 Telephone, Internet, Cable	3,000	1,750	1,524	226
51 Maintenance & Repairs	13,807	8,054	15,208	(7,154)
52 Pest Control & Termite Bond	1,000	583	930	(346)
53 Miscellaneous Expenditure	5,000	2,917	8,696	(5,780)
54 Office Supplies	500	292	-	292
55 <b>Total Parks &amp; Recreation</b>	<b>108,507</b>	<b>63,296</b>	<b>71,480</b>	<b>(8,184)</b>
56 <b>Total Expenditures before other financing sources (uses)</b>	<b>1,117,839</b>	<b>672,866</b>	<b>637,647</b>	<b>35,218</b>
<b>57 Other Financing Sources (Uses)</b>				
58 Increase in Asset Reserves	229,283	229,283	229,283	-
59 Increase in Emergency Reserves	50,000	50,000	50,000	-
60 Interfund Transfer In	-	-	-	-
61 Interfund Transfer Out	-	-	-	-
62 <b>Total Other Financing Sources (Uses)</b>	<b>279,283</b>	<b>279,283</b>	<b>279,283</b>	<b>-</b>
63 <b>Excess Expenditures Over (Under) Revenues</b>	<b>-</b>	<b>(188,926)</b>	<b>(27,363)</b>	<b>161,563</b>
64 <b>Fund Balance - Beginning</b>			<b>794,908</b>	
65 <b>Fund Balance - Ending</b>			<b>767,545</b>	



**Highland Meadows II**  
**Capital Reserve Fund**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the Period of October 1, 2024 through June 30, 2025**

	Adopted Budget	Actual Year to Date
<b>1 <u>Revenues:</u></b>		
2 Interest Earnings	\$ -	\$ 6,384
<b>3 Total Revenues</b>	<b>-</b>	<b>6,384</b>
<b>4 <u>Expenditures:</u></b>		
5 Capital Reserves Miscellaneous	-	
<b>6 Total Expenditures before other souces (uses)</b>	<b>-</b>	<b>-</b>
<b>7 Excess Expenditures Over (Under) Revenues</b>	<b>-</b>	<b>6,384</b>
<b>8 Other Sources (Uses)</b>		
9 Transfer In from General Fund	-	-
10 Transfer out to General Fund		-
<b>11 Total Other Sources (Uses)</b>	<b>-</b>	<b>-</b>
<b>12 Fund Balance - Beginning</b>	<b>-</b>	<b>270,717</b>
<b>13 Fund Balance - Ending</b>	<b>-</b>	<b>277,100</b>

**Highland Meadows II**  
**Debt Service Funds**  
**Statement of Revenue, Expenditures and Change in Fund Balance**  
**For the Period of October 1, 2024 through June 30, 2025**

	Adopted Budget	Actual Year to Date
1 <b><u>Revenues:</u></b>		
2     Special Assessments	\$ 1,222,442	\$ 1,226,791
3     Interest	-	51,592
4 <b>Total Revenues</b>	<b>1,222,442</b>	<b>1,278,383</b>
5 <b><u>Expenditures:</u></b>		
6 <b>Administrative</b>		
7     Debt Service Obligation	1,222,442	1,221,964
8 <b>Total Administrative</b>	<b>1,222,442</b>	<b>1,221,964</b>
9 <b>Total Expenditures before other sources (uses)</b>	<b>1,222,442</b>	<b>1,221,964</b>
10 <b>Excess Expenditures Over (Under) Revenues</b>	<b>-</b>	<b>56,419</b>
11 <b>Other Sources (Uses)</b>		
12     Transfer In	-	6.17
13     Transfer Out	-	
14 <b>Total Other Sources (Uses)</b>	<b>-</b>	<b>6</b>
15 <b>Fund Balance - Beginning</b>		1,915,240
16 <b>Fund Balance - Ending</b>	<b>-</b>	<b>1,971,665</b>

**Highland Meadows II  
Capital Project Funds  
Statement of Revenue, Expenditures and Change in Fund Balance  
For the Period of October 1, 2024 through June 30, 2025**

	Adopted Budget	Actual Year to Date
1 <b>Revenues:</b>		
2     Interest	-	18,305
3 <b>Total Revenues</b>	-	18,305
4 <b>Expenditures:</b>		
5     Requisition Expense	-	-
6 <b>Total Administrative</b>	-	-
7 <b>Total Expenditures before other souces (uses)</b>	-	-
8 <b>Excess Expenditures Over (Under) Revenues</b>	-	18,305
9 <b>Other Sources (Uses)</b>		
10     Transfer In	-	
11     Transfer Out	-	-6.17
12 <b>Total Other Sources (Uses)</b>	-	(6)
13 <b>Fund Balance - Beginning</b>		596,985
14 <b>Fund Balance - Ending</b>	-	615,282

**Highland Meadows II**  
**Check Register**  
**June 30, 2025**

Balance per Bank Statement	\$	89,208.64
Plus: Deposits in Transit		-
		-
Less: Outstanding Checks		-
	<b>\$</b>	<b>89,208.64</b>

Beginning Balance	\$	90,924.66
Receipts		277,100.57
Disbursements		(278,816.59)
<b><i>Balance per Book</i></b>	<b>\$</b>	<b>89,208.64</b>

# Highland Meadows II

## Check Register

### FY2024

Date	Check #	Payee	Memo	Disbursement	Deposit	Balance
09/30/2024			Beginning Balance	85,564.94	0.00	106,872.16
10/01/2024	100124ACH	Duke Energy	1000 DUNLIN ST. SIGN Aug 07 24 to Sep 06 24	52.96		106,819.20
10/01/2024	100134	A&E Dream Homes, LLC	Invoice: 1055 (Reference: Janitorial Service Week of 08/25/2024 ? 08/31/2024. ) Invoice: 1082 (R	1,600.00		105,219.20
10/02/2024	100224ACH1	Duke Energy	Reference: 1271 Woodlark Dr Lift, Aug 08 24 to Sep 09 24	154.09		105,065.11
10/02/2024	100224ACH3	Duke Energy	Reference: 331 Pheasant Dr, W Well, Aug 8 - Sep 9	38.24		105,026.87
10/02/2024	100224ACH	Duke Energy	Reference: 108 Tanager St, Irrigation, Aug 08 24 to Sep 09 24	38.22		104,988.65
10/03/2024	100324ACH1	Duke Energy	Reference: 3950 N 10th St, Aug 09 24 to Sep 10 24	38.24		104,950.41
10/03/2024	100324ACH2	Duke Energy	Reference: 600 Eaglecrest Dr, Aug 09 24 to Sep 10 24	38.27		104,912.14
10/03/2024	100324ACH3	Duke Energy	Reference: 2901 N 10th St Entry, Aug 09 24 to Sep 10 24	38.29		104,873.85
10/03/2024	100324ACH4	Duke Energy	Reference: 2901 N 10th St Well, Aug 09 24 to Sep 10 24	352.00		104,521.85
10/03/2024	100324ACH5	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Aug 07 24 to Sep 06 24	405.08		104,116.77
10/03/2024	100324ACH6	Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Aug 09 24 to Sep 10 24	38.24		104,078.53
10/03/2024	100135	Orkin	Invoice: 265884420 (Reference: Monthly- PC Standard. )	99.50		103,979.03
10/03/2024	100136	A&E Dream Homes, LLC	Invoice: 1122 (Reference: Hurricane Preparation 09/25/2024 to 09/27/2024. )	3,500.00		100,479.03
10/03/2024	100137	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 29115361 (Reference: For Services Rendered through Aug 31, 2024. )	4,411.51		96,067.52
10/03/2024	100324ACH	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Aug 09 24 to Sep 10 24	38.24		96,029.28
10/04/2024	100138	My Pool Repairs LLC	Invoice: 52680 (Reference: Pool Repair. )	1,580.00		94,449.28
10/04/2024	100139	Breeze Connected, LLC, CDD	Invoice: 4070 (Reference: Professional Management Services. )	4,750.00		89,699.28
10/09/2024	100140	Berger, Toombs, Elam, Gaines, Frank, CPA	Invoice: 369097 (Reference: Audit financial statements year ended 9/30/2023. )	3,405.00		86,294.28
10/10/2024	1002	Highland Meadows II CDD c/o US Bank	Debt Service 2014 AA1 FY23 excess fees received in FY24	169.50		86,124.78
10/10/2024	1003	Highland Meadows II CDD c/o US Bank	Debt Service 2014 AA2 FY24 tax collections	1,232.50		84,892.28
10/10/2024	1004	Highland Meadows II CDD c/o US Bank	Debt Service 2016 AA3 FY23 excess fees received in FY24	448.22		84,444.06
10/10/2024	1005	Highland Meadows II CDD c/o US Bank	Debt Service 2019 A7/7A FY24 tax collections	2,550.16		81,893.90
10/10/2024	1006	Highland Meadows II CDD c/o US Bank	Debt Service 2016 AA4 FY23 excess fees received in FY24	261.72		81,632.18
10/10/2024	1007	Highland Meadows II CDD c/o US Bank	Debt Service 2017 AA5 excess fees received in FY24	744.46		80,887.72
10/10/2024	1008	Highland Meadows II CDD c/o US Bank	Debt Service 2017 AA6 FY24 tax collections	1,577.76		79,309.96
10/10/2024	1009	Highland Meadows II CDD c/o US Bank	Debt Service 2014 AA1 FY24 tax collections	836.80		78,473.16
10/10/2024	1010	Highland Meadows II CDD c/o US Bank	Debt Service 2014 AA2 FY23 excess fees received in FY24	249.87		78,223.29
10/10/2024	1011	Highland Meadows II CDD c/o US Bank	Debt Service 2016 AA3 FY24 tax collections	2,209.43		76,013.86
10/10/2024	1012	Highland Meadows II CDD c/o US Bank	Debt Service 2017 4B/C FY23 excess fees received in FY24	401.85		75,612.01
10/10/2024	1013	Highland Meadows II CDD c/o US Bank	Debt Service 2017 AA5 FY24 tax collections	3,631.48		71,980.53
10/10/2024	1014	Highland Meadows II CDD c/o US Bank	Debt Service 2017 AA6 excess fees received in FY24	319.94		71,660.59
10/10/2024	1015	Highland Meadows II CDD c/o US Bank	Debt Service 2019 A7/7A excess fees received in FY24	517.26		71,143.33
10/10/2024	1017	Highland Meadows II CDD c/o US Bank	Debt Service 2016 AA4 FY24 tax collections	1,289.29		69,854.04
10/10/2024	1018	Highland Meadows II CDD c/o US Bank	Debt Service 2017 4B/C FY24 tax collections	1,982.11		67,871.93
10/15/2024	100141	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 29461972 (Reference: For Services Rendered through Sep 30, 2024. )	2,162.61		65,709.32
10/16/2024	100142	Business Observer	Invoice: 24-01464K (Reference: Notice of Meeting of the Audit Committee, Meeting on October 24, 2	74.38		65,634.94
10/16/2024	100143	Bright and Clean Pools, L.L.C.	Invoice: 982 (Reference: Monthly Pool Service Oct. Svc. )	2,905.00		62,729.94
10/16/2024	100144	A&E Dream Homes, LLC	Invoice: 1200 (Reference: Janitorial Service Week of 09/29/2024 ? 10/12/2024. )	1,000.00		61,729.94
10/16/2024	100145	ECS INTEGRATIONS LLC	Invoice: 102178 (Reference: Access Control Management. )	555.00		61,174.94
10/16/2024	100146	JCS Investigations	Invoice: 2 (Reference: For Services Rendered through Sep 30, 2024. )	3,600.00		57,574.94
10/16/2024	100147	CITY OF DAVENPORT	Invoice: 1186 (Reference: 3001 Golden Eagle Way, 09/05/24 to 10/04/24. ) Invoice: 1754 (Referenc	306.15		57,268.79
10/17/2024	101724ACH1	Duke Energy	Reference: 1015 Condor Dr, Aug 27 - Sep 24	1,022.66		56,246.13
10/17/2024	101724ACH2	Duke Energy	541 Pheasant Dr Entry Lighting, Aug 27 - Sep 24	38.24		56,207.89
10/17/2024	101724ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 09/30/24 through 10/29/24	189.98		56,017.91
10/21/2024	100148	Orkin	Invoice: 267546325 (Reference: Monthly- PC Standard. )	99.50		55,918.41
10/21/2024	100149	A&E Dream Homes, LLC	Invoice: 1130 (Reference: Hurricane Preparation 10/06/2024 to 10/11/2024. )	3,500.00		52,418.41

10/21/2024	100150	PRINCE & SONS, INC.	Invoice: 14642 (Reference: October Landscape Maintenance. )	16,000.00	36,418.41
10/21/2024	102124ACH	Duke Energy	Reference: 565 Patterson Rd Light , Aug 30 - Sep 27	875.28	35,543.13
10/25/2024	102524ACH	Duke Energy	00 PATTERSON RD Sep 6 - Oct 3	283.71	35,259.42
10/28/2024	102804ACH1	Duke Energy	000 PATTERSON RD, LITE HM PH 5 SL Sep 7 - Oct 4	1,198.18	34,061.24
10/28/2024	102824ACH1	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Sep 7 - Oct 4	405.08	33,656.16
10/28/2024	102824ACH2	Duke Energy	1000 DUNLIN ST. SIGN Sep 7 - Oct 4	47.95	33,608.21
10/28/2024	102824ACH3	Duke Energy	0 10TH ST, LITE HGLND MDW PH4A SL Sep 7 - Oct 4	441.37	33,166.84
10/28/2024	102824ACH4	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2B Sep 7 - Oct 4	605.32	32,561.52
10/28/2024	102824ACH5	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2A Sep 7 - Oct 4	626.46	31,935.06
10/28/2024	102824ACH6	Duke Energy	000 OLSEN RD, LITE HGH MDW PH3 SL Sep 7 - Oct 4	730.44	31,204.62
10/28/2024	102824ACH	Duke Energy	0000 PATTERSON RD Sep 7 - Oct 4	167.75	31,036.87
10/30/2024	100151	Joellen Dibrango	Invoice: 102424BOSMTG (Reference: 10-24-2024 BOS MTG. )	200.00	30,836.87
10/30/2024	100152	Deborah Galbraith	Invoice: 102424BOSMTG (Reference: 10-24-2024 BOS MTG. )	200.00	30,636.87
10/30/2024	100153	Kristen Anderson	Invoice: 102424BOSMTG (Reference: 10-24-2024 BOS MTG. )	200.00	30,436.87
10/30/2024	103024ACH	Duke Energy	Reference: 331 Pheasant Dr, W Well, Sep 10 - Oct 7	38.26	30,398.61
10/31/2024	100154	PEREZ-CALHOUN LAW FIRM, P.A.	Invoice: 416 (Reference: REGULAR BUSINESS MATTERS (NO LITIGATION)). ) Invoice: 422 (Reference: RE	7,070.00	23,328.61
10/31/2024	42		To move funds to restricted for payment of DS checks from account that has physical checks to prin	18,422.35	4,906.26
10/31/2024	42		To move funds to restricted for payment of DS checks from account that has physical checks to prin		23,328.61
<b>10/31/2024</b>				<b>101,965.90</b>	<b>23,328.61</b>
11/01/2024	110124ACH1	Duke Energy	Reference: 3950 N 10th St, Sep 11 - Oct 8	38.16	23,290.45
11/01/2024	110124ACH2	Duke Energy	341 MEADOW POINTE DR, WELL For service Sep 10 - Oct 7	168.28	23,122.17
11/01/2024	110124ACH3	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Sep 11 - Oct 8	38.26	23,083.91
11/01/2024	110124ACH4	Duke Energy	Reference: 600 Eaglecrest Dr, Sep 11 - Oct 8	38.28	23,045.63
11/01/2024	110124ACH5	Duke Energy	Reference: 2901 N 10th St Entry, Sep 11 - Oct 8	38.29	23,007.34
11/01/2024	110124ACH7	Duke Energy	Reference: 2901 N 10th St Well, Sep 11 - Oct 8	38.25	22,969.09
11/01/2024	110124ACH8	Duke Energy	Reference: 1271 Woodlark Dr Lift, Sep 10 - Oct 7	127.22	22,841.87
11/01/2024	100155	Breeze Connected, LLC, CDD	Invoice: 4132 (Reference: Simple Mobile - Internet for meeting. )	34.99	22,806.88
11/01/2024	100156	David Pacheco	Invoice: 102824 (Reference: Towing Reimbursement. )	232.00	22,574.88
11/01/2024	110124ACH	Duke Energy	Reference: 108 Tanager St, Irrigation, Sep 10 - Oct 7	38.22	22,536.66
11/04/2024	11044ACH1	Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Sep 11 - Oct 8	38.24	22,498.42
11/05/2024	100157	PRINCE & SONS, INC.	Invoice: 14898 (Reference: Replaced 2 broken spray heads,replaced 3 clogged nozzles. )	99.65	22,398.77
11/08/2024	100158	Florida Dept of Economic Opportunity	Invoice: 91176 (Reference: Special District Filling Fee. )	175.00	22,223.77
11/08/2024	100159	Breeze Connected, LLC, CDD	Invoice: 4154 (Reference: Professional Management Services. )	4,750.00	17,473.77
11/08/2024	100160	A&E Dream Homes, LLC	Invoice: 1731 (Reference: Janitorial Service Week of 10/13/2024 ? 11/02/2024. )	1,500.00	15,973.77
11/08/2024	100161	JCS Investigations	Invoice: 3 (Reference: For Services Rendered through10/-10/30/24. )	5,700.00	10,273.77
11/12/2024	100162	POLK COUNTY PROPERTY APPRAISER	Invoice: 4652160 (Reference: Property Appraiser. )	22,026.26	-11,752.49
11/12/2024			Funds Transfer		138,247.51
11/14/2024	100163	Tampa Print Services Inc	Invoice: 242387 (Reference: Highland Meadows II CDD Letters. )	395.97	137,851.54
11/14/2024	100164	CITY OF DAVENPORT	Invoice: 1180 (Reference: 3001 Golden Eagle Way, 10/05/24 to 11/04/24. ) Invoice: 1746 (Referenc	289.17	137,562.37
11/15/2024	100165	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 29880874 (Reference: For Services Rendered through Oct 31, 2024. )	2,086.77	135,475.60
11/15/2024	100166	PRINCE & SONS, INC.	Invoice: 15227 (Reference: Replaced 1 broken spray head, repaired 2 lateral breaks. ) Invoice: 1	438.98	135,036.62
11/17/2024	111724ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 10/30/24 through 11/29/24	183.65	134,852.97
11/18/2024	100167	Deborah Galbraith	Invoice: 111224BOSMTG (Reference: 11-12-24 BOS MTG. )	200.00	134,652.97
11/18/2024	100168	Kristen Anderson	Invoice: 111224BOSMTG (Reference: 11-12-24 BOS MTG. )	200.00	134,452.97
11/18/2024	100169	Joellen Dibrango	Invoice: 111224BOSMTG (Reference: 11-12-24 BOS MTG. )	200.00	134,252.97
11/18/2024	100170	Berger, Toombs, Elam, Gaines, Frank, CPA	Invoice: 364642 (Reference: Audit financial statements year ended 9/30/2022. )	3,825.00	130,427.97
11/19/2024	111924ACH1	Duke Energy	Reference: 1015 Condor Dr, Sep 25 - Oct 25	735.03	129,692.94
11/19/2024	111924ACH	Duke Energy	541 Pheasant Dr Entry Lighting, Oct 29, 2024	38.23	129,654.71
11/20/2024	100171	Kristen Anderson	paid for copies of letters to be hand delivered to residents in Phase 3	34.20	129,620.51
11/20/2024	100172	ECS INTEGRATIONS LLC	Invoice: 102227 (Reference: GL1 GATE LOCK AND SWING BRACKET. )	1,280.00	128,340.51
11/21/2024	112124ACH	Duke Energy	Reference: 565 Patterson Rd Light , Sep 28 - Oct 30	875.28	127,465.23
11/22/2024	100173	PEREZ-CALHOUN LAW FIRM, P.A.	Invoice: 426 (Reference: REGULAR BUSINESS MATTERS (NO LITIGATION)). )	5,740.00	121,725.23
11/27/2024	112724ACH	Duke Energy	00 PATTERSON RD Oct 4 - Nov 5	283.71	121,441.52
11/30/2024			Funds Transfer		221,441.52

11/30/2024				51,887.09	250,000.00	221,441.52
12/02/2024	120224ACH1	Duke Energy	Reference: 3950 N 10th St, Oct 9 - Nov 8	38.19		221,403.33
12/02/2024	120224ACH2	Duke Energy	Reference: 108 Tanager St, Irrigation, Oct 8 - Nov 7	38.21		221,365.12
12/02/2024	120224ACH3	Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Oct 9 - Nov 8	38.22		221,326.90
12/02/2024	120224ACH4	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Oct 9 - Nov 8	38.25		221,288.65
12/02/2024	120224ACH5	Duke Energy	Reference: 331 Pheasant Dr, W Well, Oct 8 - Nov 7	38.26		221,250.39
12/02/2024	120224ACH6	Duke Energy	Reference: 600 Eaglecrest Dr, Oct 9 - Nov 8	38.27		221,212.12
12/02/2024	120224ACH7	Duke Energy	Reference: 2901 N 10th St Entry, Oct 9 - Nov 8	38.30		221,173.82
12/02/2024	120224ACH8	Duke Energy	Reference: 2901 N 10th St Well, Oct 9 - Nov 8	38.31		221,135.51
12/02/2024	120224ACH9	Duke Energy	341 MEADOW POINTE DR, WELL For service Oct 8 - Nov 7	38.32		221,097.19
12/02/2024	120224ACH10	Duke Energy	1000 DUNLIN ST. SIGN Oct 5 - Nov 6	46.34		221,050.85
12/02/2024	120224ACH11	Duke Energy	0000 PATTERSON RD Oct 5 - Nov 6	167.75		220,883.10
12/02/2024	120224ACH12	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Oct 5 - Nov 6	405.08		220,478.02
12/02/2024	120224ACH13	Duke Energy	0 10TH ST, LITE HGLND MDW PH4A SL Oct 5 - Nov 6	441.37		220,036.65
12/02/2024	120224ACH14	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2B Oct 5 - Nov 6	605.32		219,431.33
12/02/2024	120224ACH15	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2A Oct 5 - Nov 6	626.46		218,804.87
12/02/2024	120224ACH16	Duke Energy	000 OLSEN RD, LITE HGH MDW PH3 SL Oct 5 - Nov 6	730.44		218,074.43
12/02/2024	120224ACH17	Duke Energy	Reference: 1271 Woodlark Dr Lift, Oct 8 - Nov 7	142.44		217,931.99
12/02/2024	100174	Prince & Sons Inc	Invoice: 15058 (Reference: November Landscape Maintenance. )	16,000.00		201,931.99
12/02/2024	120224ACH	Duke Energy	000 PATTERSON RD, LITE HM PH 5 SL Oct 5 - Nov 6	1,192.93		200,739.06
12/09/2024	100175	Business Observer	Invoice: 24-01679K (Reference: Regular Meeting Date Change. )	56.88		200,682.18
12/09/2024	100176	U.S. BANK	Invoice: 7551840 (Reference: Trustee fees and incidental expense. ) Invoice: 7551841 (Reference:	8,178.22		192,503.96
12/09/2024	100177	Breeze Connected, LLC	Invoice: 4217 (Reference: Professional Management Services. )	4,750.00		187,753.96
12/12/2024	100178	CITY OF DAVENPORT	Invoice: 1175 (Reference: 3001 Golden Eagle Way, 11/05/24 to 12/04/24. ) Invoice: 1741 (Referenc	473.03		187,280.93
12/12/2024	100179	Bright and Clean Pools, L.L.C.	Invoice: 1063 (Reference: Monthly Pool Service November Pool Svc. )	3,070.00		184,210.93
12/12/2024	100180	A&E Dream Homes, LLC	Invoice: 1744 (Reference: Janitorial Service Week of 11/03/2024 ? 11/29/2024. )	2,000.00		182,210.93
12/12/2024	100181	Prince & Sons Inc	Invoice: 15487 (Reference: December Landscape Maintenance. ) Invoice: 15443 (Reference: Replaced	16,180.58		166,030.35
12/12/2024	100182	JCS Investigations	Invoice: 4 (Reference: For Services Rendered through 11/1-11/30/24. )	5,580.00		160,450.35
12/17/2024	121724ACH1	Duke Energy	541 Pheasant Dr Entry Lighting, Oct 26 - Nov 22	38.25		160,412.10
12/17/2024	121724ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 11/30/24 through 12/29/24	189.98		160,222.12
12/23/2024	122324ACH	Duke Energy	Reference: 565 Patterson Rd Light, Oct 31 - Nov 27	875.28		159,346.84
12/26/2024	122624ACH	Duke Energy	Reference: 1015 Condor Dr, Oct 26 - Nov 22	55.13		159,291.71
12/27/2024	122724ACH1	Duke Energy	0000 PATTERSON RD Nov 7 - Dec 5	167.75		159,123.96
12/27/2024	122724ACH2	Duke Energy	00 PATTERSON RD Nov 6 - Dec 4	283.71		158,840.25
12/27/2024	122724ACH3	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Nov 7 - Dec 5	405.08		158,435.17
12/27/2024	122724ACH4	Duke Energy	0 10TH ST, LITE HGLND MDW PH4A SL Nov 7 - Dec 5	441.37		157,993.80
12/27/2024	122724ACH5	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2B Nov 7 - Dec 5	605.32		157,388.48
12/27/2024	122724ACH6	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2A Nov 7 - Dec 5	626.46		156,762.02
12/27/2024	122724AH6	Duke Energy	000 OLSEN RD, LITE HGH MDW PH3 SL Nov 7 - Dec 5	730.44		156,031.58
12/27/2024	122724ACH	Duke Energy	000 PATTERSON RD, LITE HM PH 5 SL Nov 7 - Dec 5	1,192.93		154,838.65
12/30/2024	100183	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 30277491 (Reference: For Services Rendered through Nov 30, 2024. )	2,667.30		152,171.35
12/30/2024	100184	Orkin	Invoice: 270389837 (Reference: Monthly- PC Standard. )	99.50		152,071.85
12/30/2024	100185	Breeze Connected, LLC	Invoice: 4300 (Reference: Flowers to Larry. )	99.94		151,971.91
12/30/2024	100186	Prince & Sons Inc	Invoice: 15765 (Reference: Replaced 12 clogged nozzles, Spray w/ nozzle. ) Invoice: 15766 (Refer	634.51		151,337.40
12/30/2024	100187	PEREZ-CALHOUN LAW FIRM, P.A.	Invoice: 432 (Reference: REGULAR BUSINESS MATTERS (NO LITIGATION). )	4,235.00		147,102.40
12/30/2024	100188	Bright and Clean Pools, L.L.C.	Invoice: 1181 (Reference: Monthly Svc and Pressure wash. )	2,900.00		144,202.40
12/30/2024	100189	A&E Dream Homes, LLC	Invoice: 1750 (Reference: Janitorial Service Week of 12/01/2024 ? 12/28/2024. )	2,000.00		142,202.40
12/31/2024	100190	U.S. BANK	Invoice: 7517891 (Reference: acct# 238445000. )	3,717.38		138,485.02
12/31/2024				82,956.50	0.00	138,485.02
01/01/2025	010125ACH1	Duke Energy	Reference: 1271 Woodlark Dr Lift, Nov 8 - Dec 6	159.00		138,326.02
01/01/2025	010125ACH2	Duke Energy	341 MEADOW POINTE DR, WELL For service Oct 8 - Nov 7	118.67		138,207.35
01/01/2025	010125ACH3	Duke Energy	Reference: 2901 N 10th St Well, Nov 9 - Dec 7	38.15		138,169.20
01/01/2025	010125ACH4	Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Nov 9 - Dec 7	38.24		138,130.96
01/01/2025	010125ACH	Duke Energy	1000 DUNLIN ST. SIGN Nov 7 - Dec 5	49.02		138,081.94

01/02/2025	010225ACH1	Duke Energy	Reference: 3950 N 10th St, Nov 9 - Dec 7	38.25	138,043.69
01/02/2025	010225ACH2	Duke Energy	Reference: 600 Eaglecrest Dr, Nov 9 - Dec 7	38.25	138,005.44
01/02/2025	010225ACH3	Duke Energy	Reference: 2901 N 10th St Entry, Nov 9 - Dec 7	38.30	137,967.14
01/02/2025	010225ACH4	Duke Energy	Reference: 108 Tanager St, Irrigation, Nov 8 - Dec 6	38.21	137,928.93
01/02/2025	010225ACH5	Duke Energy	Reference: 331 Pheasant Dr, W Well, Nov 8 - Dec 6	38.26	137,890.67
01/02/2025	010225ACH	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Nov 9 - Dec 7	38.25	137,852.42
01/06/2025	100191	My Pool Repairs LLC	Invoice: 54175 (Reference: Pool Repair. )	1,000.00	136,852.42
01/06/2025	100192	Breeze Connected, LLC	Invoice: 4316 ( ) Invoice: 4351 (Reference: Meetings over 3 hours. )	4,926.25	131,926.17
01/07/2025	100193	Prince & Sons Inc	Invoice: 15877 (Reference: January Landscape Maintenance. )	16,000.00	115,926.17
01/08/2025	100194	JCS Investigations	Invoice: 5 (Reference: For Services Rendered through 12/1-12/30/24. )	5,820.00	110,106.17
01/08/2025	100195	Orkin	Invoice: 268994836 (Reference: Monthly- PC Standard. )	99.50	110,006.67
01/08/2025	100196	ECS INTEGRATIONS LLC	Invoice: 102292 (Reference: Access Control Management. )	555.00	109,451.67
01/08/2025	100197	Permcast LLC	Invoice: 1 (Reference: 3400 - Precast Concrete. )	19,213.20	90,238.47
01/09/2025	100198	My Pool Repairs LLC	Invoice: 53342 (Reference: Pool Repair. )	1,760.00	88,478.47
01/15/2025	100199	U.S. BANK	Invoice: 7587008 (Reference: Trustee fees. )	4,040.63	84,437.84
01/16/2025	100200	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 30503101 (Reference: For Services Rendered through Dec 31, 2024. )	4,309.52	80,128.32
01/16/2025	100201	Prince & Sons Inc	Invoice: 16045 (Reference: replacing nozzles and a spray. )	116.27	80,012.05
01/17/2025	011725ACH1	Duke Energy	Reference: 1015 Condor Dr, Nov 23 - Dec 23	66.27	79,945.78
01/17/2025	011725ACH2	Duke Energy	541 Pheasant Dr Entry Lighting, Nov 23 - Dec 23	38.22	79,907.56
01/17/2025	011725ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 12/30/24 through 01/29/25	189.98	79,717.58
01/21/2025	012125ACH	Duke Energy	Reference: 565 Patterson Rd Light , Nov 28 - Dec 30	875.28	78,842.30
01/21/2025	100202	Bright and Clean Pools, L.L.C.	Invoice: 915 (Reference: Monthly Pool Service Sept Service. )	2,500.00	76,342.30
01/21/2025	100203	CITY OF DAVENPORT	Invoice: 1173-6122 (Reference: 3001 Golden Eagle Way, 12/05/24 to 01/04/25. ) Invoice: 1737- 801	435.38	75,906.92
01/21/2025	100204	Gabriela N. Molina-Bonano	Invoice: DecBOSMTG (Reference: Dec BOS MTG. )	200.00	75,706.92
01/21/2025	100205	Deborah Galbraith	Invoice: DecBOSMTG (Reference: Dec BOS MTG. )	200.00	75,506.92
01/22/2025	100206	Prince & Sons Inc	Invoice: 16108 (Reference: Irrigation Labor for replacing clogged nozzles.. ) Invoice: 16109 (Re	152.44	75,354.48
01/30/2025	013025ACH2	Duke Energy	1000 DUNLIN ST. SIGN Dec 6 - Jan 7	52.99	75,301.49
01/30/2025	100207	Deborah Galbraith	Invoice: 012325BOSMTG (Reference: 1-23-25 BOS MTG. )	200.00	75,101.49
01/30/2025	100208	Kristen Anderson	Invoice: 012325BOSMTG (Reference: 1-23-25 BOS MTG. )	200.00	74,901.49
01/31/2025	013125ACH2	Duke Energy	Reference: 1271 Woodlark Dr Lift, Dec 7 - Jan 8	177.14	74,724.35
01/31/2025	013125ACH3	Duke Energy	341 MEADOW POINTE DR, WELL For service Dec 7 - Jan 8	185.90	74,538.45
<b>01/31/2025</b>				<b>63,946.57</b>	<b>0.00</b>
02/01/2025	020125ACH1	Duke Energy	Reference: 108 Tanager St, Irrigation, Dec 7 - Jan 8	38.22	74,500.23
02/01/2025	020125ACH	Duke Energy	Reference: 331 Pheasant Dr, W Well, Dec 7 - Jan 8	38.26	74,461.97
02/03/2025	020325ACH1	Duke Energy	Reference: 2901 N 10th St Well, Dec 8 - Jan 9	38.15	74,423.82
02/03/2025	020325ACH2	Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Dec 8 - Jan 9	38.25	74,385.57
02/03/2025	020325ACH3	Duke Energy	Reference: 3950 N 10th St, Dec 8 - Jan 9	38.26	74,347.31
02/03/2025	020325ACH4	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Dec 8 - Jan 9	38.26	74,309.05
02/03/2025	020325ACH5	Duke Energy	Reference: 2901 N 10th St Entry, Dec 8 - Jan 9	38.32	74,270.73
02/03/2025	020325ACH6	Duke Energy	0000 PATTERSON RD Dec 6 - Jan 7	173.49	74,097.24
02/03/2025	020325ACH7	Duke Energy	00 PATTERSON RD Dec 5 - Jan 6	293.31	73,803.93
02/03/2025	020325ACH8	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Dec 6 - Jan 7	396.95	73,406.98
02/03/2025	020325ACH9	Duke Energy	0 10TH ST, LITE HGLND MDW PH4A SL Dec 6 - Jan 7	433.00	72,973.98
02/03/2025	020325ACH10	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2B Dec 6 - Jan 7	594.57	72,379.41
02/03/2025	020325ACH11	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2A Dec 6 - Jan 7	615.35	71,764.06
02/03/2025	020325ACH12	Duke Energy	000 OLSEN RD, LITE HGH MDW PH3 SL Dec 6 - Jan 7	717.56	71,046.50
02/03/2025	020325ACH13	Duke Energy	Reference: 600 Eaglecrest Dr, Dec 8 - Jan 9	38.26	71,008.24
02/03/2025	020325ACH	Duke Energy	000 PATTERSON RD, LITE HM PH 5 SL Dec 6 - Jan 7	1,169.79	69,838.45
02/03/2025	100209	T&N Painting	Invoice: 002 (Reference: Highland Meadows/ Debris Removal,Removed two spa chairs from median. )	7,600.00	62,238.45
02/03/2025	100210	A&E Dream Homes, LLC	Invoice: 1890 (Reference: General Cleaning,Dusting,Restroom Sanitation,Trash Removal,Window Cleani	2,500.00	59,738.45
02/05/2025	100211	JCS Investigations	Invoice: 6 (Reference: For Services Rendered through 01/01/25-01/30/25. )	6,060.00	53,678.45
02/05/2025	100212	Bright and Clean Pools, L.L.C.	Invoice: 1303 (Reference: Monthly Pool Service Sept Service. )	2,500.00	51,178.45
02/05/2025	100213	Prince & Sons Inc	Invoice: 16254 (Reference: February Landscape Maintenance. )	16,000.00	35,178.45
02/07/2025	100214	Breeze Connected, LLC	Invoice: 4377 (Reference: Billable Expense Simple Mobile - Hotspot January meeting. ) Invoice: 4	4,034.99	31,143.46



02/10/2025	100215	Breeze Connected, LLC	Invoice: 4399 (Reference: Professional Management Services,Assessment Services,Dissemination. )	5,750.00		25,393.46
02/10/2025	100216	Business Observer	Invoice: 25-00214K (Reference: Legal Advertising-Meeting Notice. )	84.00		25,309.46
02/10/2025	100217	Prince & Sons Inc		7,927.80		17,381.66
02/12/2025	100218	Orkin	Invoice: 271883280 (Reference: Monthly- PC Standard. )	104.00		17,277.66
02/18/2025			Deposit		25.00	17,302.66
02/18/2025	100219	Prince & Sons Inc	Invoice: 16416 (Reference: Irrigation Repairs. )	480.24		16,822.42
02/19/2025	021925ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 01/30/25 through 02/28/25	189.98		16,632.44
02/19/2025	100220	CITY OF DAVENPORT	Invoice: 1166 (Reference: 3001 Golden Eagle Way. ) Invoice: 1730 (Reference: 1015 Condor Dr Caba	383.97		16,248.47
02/19/2025	100221	Prince & Sons Inc	Invoice: 16414 (Reference: Irrigation Labor for replacing nozzles and a MPR nozzle -MPR Nozzle-No	122.05		16,126.42
02/20/2025	022025ACH1	Duke Energy	Reference: 1015 Condor Dr, Dec 24 - Jan 24	1,207.46		14,918.96
02/20/2025	022025ACH	Duke Energy	541 Pheasant Dr Entry Lighting, Dec 24 - Jan 24	38.25		14,880.71
02/24/2025	022425ACH	Duke Energy	Reference: 565 Patterson Rd Light , Dec 31 - Jan 30I	857.93		14,022.78
02/24/2025	100222	PEREZ-CALHOUN LAW FIRM, P.A.	Invoice: 441 (Reference: REGULAR BUSINESS MATTERS (NO LITIGATION). )	1,925.00		12,097.78
02/25/2025	022525ACH	Duke Energy		4,652.85		7,444.93
02/26/2025	100223	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice: 30849169 (Reference: For Services Rendered through Jan31, 2025. )	3,205.99		4,238.94
02/26/2025			Funds Transfer		150,000.00	154,238.94
02/28/2025	100224	Mario Munoz	1-23-25 BOS MTG	200.00		154,038.94
02/28/2025	100224	Mario Munoz	Invoice: 012325BOSMTG (Reference: 1-23-25 BOS MTG. )	200.00		153,838.94
02/28/2025	100225	Bright and Clean Pools, L.L.C.	Invoice: 1466 (Reference: Monthly Pool Service Feb Service. )	2,500.00		151,338.94
<b>02/28/2025</b>				<b>73,224.51</b>	<b>150,025.00</b>	<b>151,538.94</b>
3/5/25	100226	Deborah Galbraith	BOSMTG22725		200	151,338.94
3/5/25	100227	Kristen Anderson	BOSMTG22725		200	151,138.94
3/5/25	100228	Gabriela N. Molina-Bonano	BOSMTG22725		200	150,938.94
3/5/25	100229	Mario Munoz	BOSMTG22725		200	150,738.94
3/6/25	100230	Orkin	Invoice 273254932 Monthly Pest Control		111.28	150,627.66
3/7/25	100231	Breeze Connected, LLC	Invoice 4489 March Professional Management Services		5784.99	144,842.67
3/12/25	100232	JCS Investigations	Invoice 7 Services Rendered Through February		5688	139,154.67
3/12/25	100233	Prince & Sons Inc	Invoice 16667 March Landscape Maintenance		16000	123,154.67
3/12/25	100234	ECS INTEGRATIONS LLC	Invoice 102375 Outdoor Axis Bullet Cameras		2165	120,989.67
3/12/25	100235	A&E Dream Homes, LLC	Invoice 1941 Janitorial Services Week 2/2/25-3/1/25		2000	118,989.67
3/12/25	WTR03122025	PEREZ-CALHOUN LAW FIRM, P.A.	Regular Business Matters		7120.5	111,869.17
3/19/25	100236	CITY OF DAVENPORT	Invoice 1162 3001 Golden Eagle Way		289.12	111,580.05
3/19/25	100237	KIMLEY-HORN AND ASSOCIATES, INC.	Invoice 31188812		1490.55	110,089.50
3/19/25	031925ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 3/1/25-3/29/25		190	109,899.50
3/24/25	100238	Prince & Sons Inc	Invoice 16922 Irrigation Labor for Replacing 7 Clogged Nozzles		157.54	109,741.96
3/24/25	032425ACH	Duke Energy	Multiple Invoices		4771.05	104,970.91
3/24/25	032425ACH1	Duke Energy	1015 Condor Dr. Jan25- Feb25		999.38	103,971.53
3/24/25	032425ACH2	Duke Energy	541 Pheasant Dr Entry Lighting, Dec 24 - Jan 24		32.49	103,939.04
3/26/25	032625ACH	Duke Energy	Reference: 565 Patterson Rd Light , Jan 31-Feb 28		791.74	103,147.30
3/28/25	100239	Orkin	Invoice 274589857 Monthly Pest Control		111.28	103,036.02
3/31/25	100240	Marilyn Colon Arce	BOSMTG Backpay		400	102,636.02
3/31/25	100241	Prince & Sons Inc	Invoice 16971 Repair default on irrigation timer		2272.12	100,363.90
3/31/25	040325ACH	Bright House Networks	1015 Condor Dr. Haines City, FL. 33844, 3/30/25-4/29/25		190	100,173.90
3/31/25	WTR03122025	PEREZ-CALHOUN LAW FIRM, P.A.	Regular Business Matters		1925	98,248.90
<b>3/31/25</b>					<b>53,290.04</b>	<b>98,248.90</b>
4/7/25	100242	PRINCE & SONS, INC.	Invoice 17004 Irrigation Labor for Replacing 5 Nozzles		948.06	97,300.84
4/7/25	100243	PEREZ-CALHOUN LAW FIRM, P.A.	Regular Business Matters		1073.4	96,227.44
4/7/25	100244	JCS Investigations	Invoice 8 Security Service 3/1/25-3/31/25		6260	89,967.44
4/7/25	100245	PRINCE & SONS, INC.	Invoice 17083 April Landscape Maintenance		16000	73,967.44
4/7/25	100246	ECS INTEGRATIONS LLC	Invoice 102432 Outdoor Axis Bullet Cameras		2720	71,247.44
4/7/25	100247	Business Observer	Invoice 25-00506K Legal Advertising		72.19	71,175.25
4/9/25	100249	Gabriela N. Molina-Bonano	BOSMTG 3/27/25		200	70,975.25
4/9/25	100250	Mario Munoz	BOSMTG 3/27/25		200	70,775.25
4/9/25	100251	Marilyn Colon Arce	BOSMTG 3/27/25		200	70,575.25

4/9/25	100252	Deborah Galbraith	BOSMTG 3/27/25		200	70,375.25
4/9/25	100253	Kristen Anderson	BOSMTG 3/27/25		200	70,175.25
4/10/25			Deposit	7.28		70,182.53
4/15/25	041525ACH	Duke Energy	Multiple Invoices		6847.54	63,334.99
4/23/25	100259	U.S. BANK	Trustee Fees		4756.13	58,578.86
4/23/25	100260	Deborah Galbraith	BOS MTG 2/27/25		200	58,378.86
4/23/25	100261	Kristen Anderson	BOS MTG 2/27/25		200	58,178.86
4/23/25	100257	KIMLEY-HORN AND ASSOCIATES, INC.	For Services Rendered Through Mar 31 2025		4633.78	53,545.08
4/23/25	100258	T&N Painting	Repair and Paint Monuments - Final Amount		2400	51,145.08
4/25/25	100265	Gabriela N. Molina-Bonano	BOS MTG 2/27/25		200	50,945.08
4/25/25	100266	Mario Munoz	BOS MTG 2/27/25		200	50,745.08
4/25/25	100267	Marilyn Colon Arce	BOS MTG 2/27/25		200	50,545.08
4/28/25	WIRE042825	PEREZ-CALHOUN LAW FIRM, P.A.	Regular Business Matters		0	50,545.08
4/28/25	100268	Innersync Studios	Inv-SN-647 Schoolnow CDD ADA - PDF Subscription		1537.5	49,007.58
4/28/25	4/28/25	breeze Connected, LLC	April Professional Management Services		5750	43,257.58
4/29/25	WIRE042925	Bright and Clean Pools, L.L.C.	Monthly Pool Services		3600	39,657.58
4/30/25	100269	Shamrock First Baptist Church	Donation July 2024-Apr 2025		900	38,757.58
4/30/25	100270	Gabriela N. Molina-Bonano	BOSMTG 4/25/25		200	38,557.58
4/30/25	100271	Mario Munoz	BOSMTG 4/25/25		200	38,357.58
4/30/25	100272	Marilyn Colon Arce	BOSMTG 4/25/25		200	38,157.58
4/30/25	100273	Deborah Galbraith	BOSMTG 4/25/25		200	37,957.58
4/30/25	100274	Kristen Anderson	BOSMTG 4/25/25		200	37,757.58
4/30/25	100275	Bright and Clean Pools, L.L.C.	Invoice 1806 April Pool Cleaning		2500	35,257.58
4/30/25	100276	A&E Dream Homes, LLC	Invoice 2060 Janitorial Services		3000	32,257.58
4/30/25	100277	My Pool Repairs LLC	Mechanical Timer - Pool Repair		990	31,267.58
4/30/25	100278	Orkin	Monthly Pest Control		104	31,163.58
<b>4/30/25</b>					<b>67,092.60</b>	<b>31,163.58</b>
5/1/25	5/19/25	Duke Energy	541 Meadow Pointe Dr		32.49	31,131.09
5/5/25	5/5/25	CITY OF DAVENPORT	Multiple Invoices		364.19	30,766.90
5/7/25			Funds Transfer In	1,225,783.49		1,256,550.39
5/7/25			Funds Transfer In	1,178.70		1,257,729.09
5/7/25			Funds Transfer In	277,100.57		1,534,829.66
5/8/25	100263	Prince & Sons Inc	Multiple Invoices		412.57	1,534,417.09
5/13/25	100280	Fence Central	6 Tan Vinyl Fence		814.08	1,533,603.01
5/21/25	5/21/25	Duke Energy	1015 Condor Dr. Haines City, FL. 33844, 4/30/25-5/29/25		1,166.25	1,532,436.76
5/23/25	5/23/25	Duke Energy	565 Patterson Rd		842.40	1,531,594.36
5/26/25	100279	Haines City	Violation 36545		60.66	1,531,533.70
5/26/25	5/29/25	Duke Energy	00 PATTERSON RD Apr 4 - May 5		280.86	1,531,252.84
5/30/25	5/30/25	Duke Energy	0 10TH ST, LITE HGLND MDW PH4A SL Apr 5 - May 6		425.19	1,530,827.65
5/30/25	5/30/25	Duke Energy	000 PATTERSON RD, LITE HM PH 6 SL Apr 5 - May 6		388.66	1,530,438.99
5/30/25	5/30/25	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2A Apr 5 - May 6		604.09	1,529,834.90
5/30/25	5/30/25	Duke Energy	0000 PATTERSON RD Apr 5 - May 6		166.04	1,529,668.86
5/30/25	5/30/25	Duke Energy	0 N 10TH ST, LITE HIGHLAND MDWS PH 2B Apr 5 - May 6		583.67	1,529,085.19
5/30/25	5/30/25	Duke Energy	000 OLSEN RD, LITE HGH MDW PH3 SL Apr 5 - May 6		702.42	1,528,382.77
5/30/25	5/30/25	Duke Energy	000 PATTERSON RD, LITE HM PH 5 SL Apr 5 - May 6		1,147.67	1,527,235.10
5/31/25			Funds Transfer to Southstate		1,436,371.10	90,864.00
<b>5/31/25</b>					<b>1,504,062.76</b>	<b>1,444,362.34</b>
6/2/25	6/2/25	Duke Energy	1000 DUNLIN ST. SIGN Apr 5 - May 6		52.77	90,811.23
6/2/25	6/2/25	Duke Energy	341 MEADOW POINTE DR, WELL For service Apr 8 - May 7		187.01	90,624.22
6/2/25	6/2/25	Duke Energy	Reference: 331 Pheasant Dr, W Well, Apr - May		32.49	90,591.73
6/2/25	6/2/25	Duke Energy	Reference: 108 Tanager St, Irrigation, Apr - May		32.49	90,559.24
6/4/25	6/4/25	Duke Energy	Reference: 1200 Patterson Rd Lite, For service Apr 9 - May 8		32.50	90,526.74
6/4/25	6/4/25	Duke Energy	Reference: 3950 N 10th St, March 10- Apr 9		32.50	90,494.24
6/4/25	6/4/25	Duke Energy	Reference: 2901 N 10th St Entry, Apr 9 - May 8		32.49	90,461.75

6/4/25	6/4/25 Duke Energy	Reference: 600 Eaglecrest Dr, Apr 9 May 8	32.50	90,429.25
6/4/25	6/4/25 Duke Energy	Reference: 2901 N 10th St Well, Apr 9 - May 8	32.49	90,396.76
6/4/25	6/4/25 Duke Energy	Reference: 999 Condor Dr Entry, ENTRANCE LIGHTS Apr 9 - May 8	32.50	90,364.26
6/20/25	6/20/25 Duke Energy	Reference: 1015 Condor Dr	1,123.13	89,241.13
6/20/25	6/20/25 Duke Energy	541 Pheasant Dr Entry Lighting, Apr - May	32.49	89,208.64
<b>6/30/25</b>			<b>0</b>	<b>1,655.36</b>
				<b>89,208.64</b>

EXHIBIT 15

[RETURN TO AGENDA](#)

**MINUTES OF 06/26/2025 REGULAR MEETING  
HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

The Regular Meeting of the Board of Supervisors of the Highland Meadows II Community Development District was held Thursday, June 26, 2025 at 4:30 p.m. at the Shamrock First Baptist Church, 2661 Marshalls Rd., Haines City, FL 33844. The public was able to listen and/or participate in-person or live via Teams conference.

**I. Call to Order / Roll Call**

The meeting was called to order by Ms. Thibault. Roll was called and a quorum was confirmed with the following Supervisors present:

Deborah Galbraith ..... Board of Supervisors, Chairwoman  
Kristen Anderson. .... Board of Supervisors, Vice Chairman  
Mario Munoz ..... Board of Supervisors, Assistant Secretary  
Marilyn Colon ..... Board of Supervisors, Assistant Secretary  
Joellen DiBrango (*via phone*) ..... (sworn in) Board of Supervisors, Assistant Secretary

Also present were:

Patricia Thibault ..... District Manager, Anchor Stone Management  
Anna Lyalina (*via conference*) ..... District Finance, Anchor Stone Management  
Austin Comings ..... Field Services, Anchor Stone Management  
Greg Woodcock ..... District Engineer, Stantec  
Brandy Marshall ..... JCS Security  
Lindsay Moczynski (*via phone*) ..... Kilinski / Van Wyk Law Firm  
Jere Earlywine ..... Kutak Rock Law Firm  
Gina R. Perez-Calhoun (*via conference*) ..... Perez-Calhoun Law Firm

**Opening Remarks and Attendance Notes**

Ms. Thibault officially called the Meeting to order after confirming that quorum had been established. Present in person were Chairwoman Galbraith, Supervisor Anderson, and Supervisor Munoz, and Supervisor Colon of the Board of Supervisors. Also present were District Management and Field Management Team members.

**II. Audience Comments - (limited to 3 minutes per individual on agenda items)**

Ms. Thibault asked if anyone from the audience had any comments on agenda items only.

Cindy Williams, 1510 Woodlark Dr., expressed concerns regarding the ongoing fence project. She stated that she was expecting a different outcome and had not realized that some of the panels would be reused. She also mentioned difficulty in distinguishing which posts are new versus reused and asked where the decision was made regarding which posts would be replaced. She added that, upon completion, the fence will need to be power washed.

Brandon, a resident from Highland Meadows, inquired about the missing awnings at the pool area and asked if they would be replaced. Ms. Thibault responded that the District is planning to replace the cabanas. However, other high-priority projects—such as fencing, erosion control, and sidewalk repairs—have taken precedence. She noted that the cabana replacements will be addressed as a high-priority item in upcoming discussions. The Resident thanked the Board.

**III. Administrative Items**

**A. Discussion & Presentation of Proposals for District Counsel**

Ms. Thibault reminded the Board that during the previous meeting, they had requested proposals for the District Counsel services. Chairwoman Galbraith thanked Ms. Thibault for her efforts in reviewing the proposals, and Ms. Thibault expressed her appreciation for the acknowledgment.

Ms. Thibault informed the Board that three proposals were received for the District Counsel services. Kilinski / Van Wyk had a representative, Ms. Moczynski, waiting on the line by phone, Kutak Rock was present in person by Mr.

Earlywine, and Straley Robin Vericker had notified her earlier that they would not be attending due to time constraints. To allow for an orderly presentation, Ms. Thibault asked Mr. Earlywine to briefly step out so Ms. Moczynski could present their proposal to the Board via phone.

Due to audio issues, Ms. Moczynski had to call back. While the Board was waiting, Chairwoman Galbraith asked Ms. Thibault to explain why the representative from the other firm was asked to leave the room. Chairwoman Galbraith noted that some attendees might not understand the reasoning behind this step. Ms. Thibault clarified that the request was made to ensure fairness and to prevent any firm from gaining an advantage by hearing another firm's presentation.

**Kilinski / Van Wyk Proposal Presentation via phone – Exhibit 1**

Ms. Moczynski rejoined the meeting by phone and introduced herself as an attorney with over 10 years of experience, including 5 in district counsel work. While new to the firm, she noted that Kilinski / Van Wyk has prior experience with the District and expressed interest in renewing that relationship. She apologized for not attending in person due to a scheduling conflict but committed to doing so in the future.

If selected, Ms. Moczynski would serve as primary counsel, with oversight from senior attorney Meredith Hammack. She outlined the proposed hourly rates: \$315 for associate, \$350 for senior attorney, \$360 for partner, and \$190 for a paralegal. All work would be billed hourly, with no retainer required. She noted that only special projects, like bond validations, might involve flat fees.

She explained that the firm is open to direct communication with Board members, unless District policy states otherwise. On the question of changing the default mediation venue, she said she would consult with firm partners. After confirming that Jennifer Kilinski remains with the firm, Ms. Moczynski was asked to leave the call and will be contacted after the Board's decision.

**Kutak Rock Proposal Presentation – Exhibit 2**

Ms. Thibault introduced Mr. Earlywine of Kutak Rock to present the firm's qualifications. Mr. Earlywine explained that Kutak Rock is a national firm with a strong focus on CDD law and public finance, including over 20 Florida-based attorneys experienced in this area. He emphasized the firm's extensive resources, team-based support, and cost efficiency.

He outlined his proposed team, including attorneys and paralegals, and described their roles in supporting the District. His hourly rate is \$360, with lower rates for support staff. Communication with the legal team can go through the District Manager or directly from supervisors, and all time spent is billed accordingly.

He estimated annual legal costs for the District would range from \$25,000 to \$30,000, depending on activity. He confirmed the firm represents the Board, not individual residents. The Board had no further questions.

**Straley Robin Vericker Proposal - Not Presented –Not in attendance - Exhibit 3**

Ms. Thibault invited the Board to discuss and decide on the two presented proposals, noting the third could not be considered due to the absence of a representative. Ms. Thibault also reminded the Board that the District has exceeded its attorney fee budget for the current fiscal year.

A Supervisor asked about the termination process and outstanding items. Ms. Thibault explained the Board could transition to a new counsel immediately, allowing the current counsel to complete only existing matters. She recommended transferring the Polk Water appraisal to the new attorney due to its timing. Ms. Perez confirmed she would not enforce the 60-day clause and would assist with a smooth transition. The Board and Ms. Thibault thanked her for her service; Ms. Perez expressed her appreciation in return.

After careful consideration, the Board approved a motion to terminate the services of the Perez-Calhoun Law Firm.

On a MOTION by Supervisor Munoz, SECONDED by Supervisor Anderson, WITH ALL IN FAVOR the Board approved the Termination of Services from Perez-Calhoun Law Firm for the Highland Meadows II Community Development District.

After terminating the services of Perez-Calhoun, the Board proceeded with a motion to appoint Kutak Rock Law Firm as the new District Counsel.

On a MOTION by Supervisor Colon, SECONDED by Supervisor Munoz, WITH ALL IN FAVOR the Board approved to hire Kutak Rock Law Firm for the District Counseling Services for the Highland Meadows II Community Development District.

Mr. Earlywine was invited back into the room and informed of the Board's decision to hire Kutak Rock as the new District Counsel. Ms. Thibault also let him know that Ms. Perez would be cooperating with him to transition any outstanding items. Mr. Earlywine expressed his appreciation to the Board.

**B. Acceptance of Resignation of Seat 4 – Term Expires 2028 – Ms. Molina-Bonano**

Ms. Thibault stated that included in Exhibit 4 of the agenda package was the resignation notice from Supervisor Gabriela Molina-Bonano for Seat 4.

On a MOTION by Supervisor Anderson, SECONDED by Chairwoman Galbraith, WITH ALL IN FAVOR the Board accepted the Resignation of Supervisor Molina-Bonano for the Highland Meadows II Community Development District.

Ms. Thibault asked Mr. Earlywine, as the new District Counsel, to explain the process and statutory requirements for appointing a new supervisor outside of a general election. Mr. Earlywine referenced Section 190.005, stating that when a vacancy occurs during a term, it is the responsibility of the remaining Board members to appoint a replacement to serve the remainder of the term. He added that if the Board already has a candidate in mind who is ready to serve, they can request their qualifications and even proceed with swearing them in immediately.

**C. Consideration for Appointment – Seat 4 – Term Expires 2028 – Ms. DiBrango**

Following Ms. Thibault's announcement that a Statement of Interest had been received from Ms. DiBrango (included in Exhibit 5 of the agenda), Ms. DiBrango joined the meeting via phone to express her interest in the vacant Supervisor seat. She stated that she had previously served on the Board for approximately 11 months, had completed the necessary training, and participated in the election process. As a Resident, she expressed her continued interest in serving again.

Mr. Earlywine confirmed her eligibility by asking if she was a resident of the District, a U.S. citizen, and over 18 years of age—all of which she affirmed.

With no additional questions from the Board, they proceeded with a motion.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR the Board approved the Appointment of Ms. DiBrango as Seat 4 Supervisor of the Board for the Highland Meadows II Community Development District.

**D. Oath of Office – Highland Meadows II CDD – Seat 4**

The Board appointed Ms. DiBrango to fill the vacant Supervisor seat. Ms. Thibault welcomed her back and administered the Oath of Office, officially reinstating her to the Board. Ms. DiBrango expressed her gratitude.

Ms. DiBrango apologized for not being present in person, explaining she was out of state. Ms. Thibault confirmed with Mr. Earlywine that the appointment process followed Florida statutes and was in compliance. Mr. Earlywine confirmed compliance but noted that Ms. DiBrango would need to be sworn in again in person upon her return to officially sign the oath.

**E. Consideration of Resolution 2025-14, A Re-Designation of Officers**

Ms. Thibault brought the Board's attention to Resolution 2025-14 (Exhibit 7), stating that the resolution designates herself as Secretary and Treasurer, and Ms. Lyalina as Assistant Secretary and Assistant Treasurer.

Ms. Thibault asked Mr. Earlywine to confirm for the record whether, under Kutak Rock's representation of nearly 400 districts, it is standard for the District Manager and Assistant District Manager to hold the positions of Secretary and Assistant Treasurer.

Mr. Earlywine confirmed that this is indeed standard practice across the districts they represent.

Supervisor Muñoz commented that having qualified managers in those roles is important, as they are insured and responsible for overseeing financial processes, including checks.

Ms. Thibault asked the Board whether they wished to retain the current slate of officers or designate any changes.

The Board made a decision to proceed with a motion to retain the current Chairwoman, Ms. Galbraith, in her position.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Munoz, WITH ALL IN FAVOR the Board approved to retain Chairwoman Deborah Galbraith in her position for the Highland Meadows II Community Development District.

Following that, the Board proceeded with a motion regarding the position of Vice-Chairman.

On a MOTION by Supervisor Colon, SECONDED by Chairwoman Galbraith, WITH ALL IN FAVOR the Board approved to Appoint Supervisor Munoz as the Vice Chairman for the Highland Meadows II Community Development District.

Ms. Thibault stated that the remaining officer positions would include herself as Secretary and Treasurer, and Ms. Lyalina as Assistant Treasurer and Assistant Secretary. She noted, with Mr. Earlywine's confirmation for the record, that these assignments are standard for the District Management Team. The remaining Board Members—Supervisor Anderson, Supervisor Munoz, and Supervisor DiBrango—would serve as Assistant Secretaries. Ms. Thibault then called for a motion to adopt Resolution 2025-14.

On a MOTION by Supervisor Anderson, SECONDED by Chairwoman Galbraith, WITH ALL IN FAVOR the Board adopted the Resolution 2025-14 for the Highland Meadows II Community Development District.

#### IV. Vendor and Staff Updates

##### A. District Engineer: Stantec – Project Manager Mr. Woodcock

##### 1. Discussion & Status of Erosion Report – Exhibit 8

Mr. Woodcock presented the erosion report under Exhibit 8, noting that the inspection covered all ponds and associated outfall structures. He explained that due to the time of year and the nature of the dry ponds, grass coverage is currently sparse, making the banks more susceptible to erosion during heavy rains. However, he recommended monitoring rather than immediately sodding, as the rainy season may resolve the issue naturally.

He further reported that several mitered end sections—concrete structures at the pipe outlets—show signs of silt buildup and erosion. In many cases, the riprap (large rocks meant to prevent erosion) is either insufficient, missing, or buried under debris. His recommendation was to clean out the mitered end sections and install or restore riprap where needed.

Ms. Thibault inquired about the financial impact. Mr. Woodcock responded that pricing was not yet available, but proposals had been requested from contractors and would be ready for presentation at the next meeting.

Ms. Thibault explained that the FY2026 budget increase is primarily due to the District being underfunded in its reserve study. While the reserve study is complete, previous Boards had not fully funded it, and the current Board is now



addressing that shortfall. As a result, any erosion-related expenses would need to be considered alongside this existing funding gap.

Ms. Thibault added that there are some available funds, and noted that the original Vision Project list included higher estimated costs. Since Mr. Woodcock's involvement, some of those projected amounts have decreased. Once all updated figures are received, she will revise the Vision Project accordingly to reflect the new financial impacts.

## **2. Discussion of Sidewalk Repair - High Priority Areas – Exhibit 9**

Mr. Woodcock reviewed the previous engineer's sidewalk report and presented a cost estimate for the Priority 1 repair areas, totaling approximately \$15,050, including an additional \$2,000 ramp at Hummingbird and Ruby Run. He noted other areas still need attention but recommended addressing high-risk areas first.

Chairwoman asked if the Board must wait 30 days to proceed. Ms. Thibault confirmed that the Board can approve the project now, pending final legal review, allowing work to begin promptly.

On a MOTION by Supervisor Colon, SECONDED by Supervisor Munoz, WITH ALL IN FAVOR the Board approved the Sidewalk repair Not to Exceed \$18,000 for the Highland Meadows II Community Development District.

## **Discussion of ADA mats**

Mr. Woodcock reported that during the review of all ADA mats in the community, 15 locations were identified where ADA mats were missing and one location where a mat was damaged, for a total of 16 mats. He explained that the cost of ADA mats generally ranges between \$800 and \$1,200 per mat. On the high side, 16 mats at \$1,200 each would total \$19,200; on the lower end, \$800 each would amount to \$12,800.

Mr. Woodcock further explained that there are two types of ADA mats: one type involves a company coming out with a template to pour a plastic-like material on-site that adheres directly to the concrete and includes the required detectable warning bumps. The other type is a pre-formed mat that is installed onto the sidewalk surface and tends to be more expensive. He mentioned that there are only one or two companies that do the pour-on kind.

He stated that both types have been used in communities across Florida and that the mats—especially the rubber or plastic pre-formed ones—tend to last longer, with a useful life of up to 20 years, unless damaged or removed. He noted that some wear over time, but generally the pre-formed mats are thicker and more durable. One example he mentioned was a cracked corner on a sidewalk where a mat used to be.

Ms. Thibault then asked the Board if they wanted to consider a not-to-exceed amount of \$19,200 for the ADA mat replacements and repairs, pending Kutak Rock's legal review and the District's final review, in order to streamline completion once proposals are received.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR the Board approved the ADA mats for the Highland Meadows II Community Development District.

## **B. Field Operations Manager: Anchor Stone – Mr. Comings**

### **1. Discussion & Status of Amenity Pool – Cooper Pools to Present**

The Cooper Pools reported significant issues caused by improper maintenance from the previous service provider:

- Filter Pit Cleanup: Both filter pits were clogged with debris and filter material, requiring 8 hours over two visits to fully clean. The prior company failed to clean them properly.
- Chemical System Malfunction:
  - The ORP system (which controls chlorine dosing) was malfunctioning—one side was shutting off automatically, the other not signaling the chemical pump.

- The chemical pumps were incorrectly set up, delivering chemicals too slowly to sanitize a 160,000-gallon pool effectively.
  - Likely due to this, the pool was often manually dosed—requiring a one-hour closure for safety, which may not have been consistently followed.
  - Equipment & Electrical Updates:
    - Some electrical outlets were improperly installed; one has since been fixed.
    - The damaged outdoor ORP board will be replaced and mounted inside to protect it from weather.
  - Water Chemistry & Black Algae:
    - The pool's stabilizers were at zero, and chemistry was unbalanced, now corrected.
    - Black algae was treated, but full eradication is difficult due to its ability to hide in pipes. Ongoing sanitation is needed.
    - Algae blooms typically occur between May and August, and can be introduced by debris, wildlife, or swimmers coming from lakes.
  - Other Issues Addressed:
    - An open valve on the ADA chair caused overfilling—now turned off.
    - The light ring proposal was approved and executed.
- Ms. Thibault acknowledged the progress and paused further discussion to review additional Cooper Pools proposals.

## 2. Presentation of Proposals for Consideration from Cooper Pools

### Valve Repair Kit - \$578.92

The Cooper Pools explained that the valve repair kit is needed for the plunger valves inside the filter case, which control water flow from the pool to the pits. These valves are complex to repair due to their reverse-thread design and the need to either go underwater or equalize pressure to access them. The repair is costly mainly because of the durable plastic components involved, but the company aims to perform the work as efficiently and cost-effectively as possible.

On a MOTION by Chairwoman Galbraith, SECONDED by Supervisor Munoz, WITH ALL IN FAVOR the Board approved the valve repair kit purchase for \$578.92 for the Highland Meadows II Community Development District.

### Controller - \$2,400

One of the Supervisors questioned whether the controller truly needed to be replaced, noting that it had been done recently, within the past year. After a brief discussion regarding the necessity of the replacement, the Board proceeded with the motion.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR the Board approved the replacing the pool controller for \$2,400 pending research into the existing pool controller's warranty status, for the Highland Meadows II Community Development District.

## 3. Consideration of Monthly Pool Maintenance Service

### Budget: \$30,000 for monthly pool service & \$33,600 for repairs

Ms. Thibault noted the pool maintenance budget is \$63,600, split between \$30,000 for service and \$33,600 for repairs. She asked about upcoming expenses.

The Cooper Pools said potential major costs include:

- Pump motor replacements (around \$3,000 each),
- Filter grid replacements (about \$3,600–\$3,700 per filter head),
- Five-year Health Department recertifications, and

- Possible ADA chair or main drain replacements.
- They also discussed verifying resurfacing-related certifications with the Department of Health.
- Ms. Thibault praised Cooper Pools for maintaining the pool well and noted that their proposal would bring maintenance costs close to \$50,000, leaving only about \$13,000 for repairs out of the \$63,600 FY26 pool budget. She stressed the importance of staying within budget, especially without factoring in extra costs like hoarding.
- Ms. Thibault presented two pool maintenance proposals for Board consideration:
- Exhibit 12: Cooper Pools proposes maintenance three times a week (Tuesdays, Thursdays, and Saturdays). They also handle repairs and installations in addition to cleaning.
  - Exhibit 13: Complete Pool Care also offers three times a week service for a lower price of \$3,500, but they only provide maintenance. Any repairs or installations would need to be outsourced.
- She noted that Complete Pool Care is not registered with the DDPR since they don't perform repair work. The key difference lies in Cooper's full-service offering versus Completer's limited scope.
- After careful consideration, the Board chose to approve the proposal for \$4,600 from Exhibit 12, selecting Cooper Pools to provide three times weekly maintenance service.

On a MOTION by Chairwoman Galbraith, SECONDED by Supervisor Munoz, WITH ALL IN FAVOR the Board approved the 3x-Weekly Maintenance Service for \$4,600 from Cooper Pools for the Highland Meadows II Community Development District.

#### **4. Consideration of Proposal for Curb Painting for Tow Away**

**Site Masters - \$29,400 (Exhibit 14)**

**Zeus - \$8,000 (Exhibit 15)**

Ms. Thibault introduced the next agenda item regarding curb painting for Tow-Away Zones. She noted that two proposals were obtained:

- Site Masters submitted a proposal in the amount of \$29,400.
- Zeus submitted two separate line items; one was optional. The standard curb painting proposal was submitted in the amount of \$8,000.

Ms. Thibault explained that the \$29,400 proposal from Site Masters included stenciling and painting of curbs with "No Parking" markings, clearly identifying areas for enforcement and towing. A map of the designated Tow-Away Zones was provided to both vendors and had also been previously distributed to the Board.

After careful consideration and discussion, and after reviewing both proposals, exhibits, and reference images, the Board moved forward with a motion to approve the Zeus proposal in the amount of \$8,000, with the following conditions:

- Lettering to be 8 inches in height
  - Paint color to be determined by the County
- Additionally, Mr. Earlywine was directed to prepare the contract for this service.

On a MOTION by Chairwoman Galbraith, SECONDED by Supervisor Colon, WITH ALL IN FAVOR the Board approved the Proposal for Curb Painting for Tow Away from Zeus with the amount of \$8,000, letters 8 inches in size, the code compliant color to be determined by the County, for the Highland Meadows II Community Development District.

#### **5. Consideration of Amenity Cleaning Maintenance Proposals**

Ms. Thibault introduced both proposals for cleaning maintenance services for the Amenity Center. She noted that the budgeted amount for cleaning services is \$21,600.

- Exhibit 16: Proposal from Southern Green, \$2,300 monthly / \$27,600 annually, 5 days per week.
- Exhibit 17: Proposal from CFBS Group, \$1,645 monthly / \$19,740 annually, 5 days per week.

After review and discussion, the Board made a motion to approve the proposal from Southern Green in the amount of \$2,300 monthly as presented in Exhibit 16. The motion was approved.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR the Board approved the Proposal for Amenity Cleaning Maintenance from Southern Green with a lower amount of \$2,000, additional quote for hurricane for the Highland Meadows II Community Development District.

In the event that Southern Green does not agree to the Board's approved proposal, the Board will reopen the discussion and reconsider the proposals.

#### **6. Discussion of Electrical Service Needs at the Amenity Pool**

Ms. Thibault: Included under Exhibit 18 was a discussion of electrical services needed at the amenity pool. The Team reached out to Costena Services, and based on information provided by Mr. Comings, those services were performed the day of the meeting for \$628. Therefore, the item was brought in for a ratification.

On a MOTION by Supervisor Anderson, SECONDED by Chairwoman Galbraith, WITH ALL IN FAVOR the Board approved the Ratification of the Electrical Service Needs at the Amenity Pool to Costena Services for \$628 for the Highland Meadows II Community Development District.

### **C. District Counsel: Perez-Calhoun Law – Gina Perez-Calhoun**

#### **1. Consideration for Approval of Monthly Invoice (Exhibit 19)**

The Board proceeded to review District Counsel's monthly invoice (Exhibit 19). Ms. Thibault initiated a discussion with former District Counsel Ms. Perez-Calhoun to clarify several charges. With assistance from Mr. Earlywine, the Board located the relevant documentation and began examining the itemized billing, particularly questioning the frequency and purpose of email-related charges.

A notable charge was approximately \$700 for PRWC-related email correspondence. A Supervisor asked for clarification, and Ms. Perez-Calhoun explained that the emails followed communications with Ms. Thibault and Mr. Norris, who had recently presented to the Board. Miscommunications and address issues required re-sending documents and confirming delivery. She noted that initial PRWC materials went to Breeze, and the Board was only later informed, which delayed budgetary planning. New documentation was expected within 30–45 days.

The Board then questioned \$480 in charges for T&N contract emails. Ms. Perez-Calhoun explained that contract ambiguities and vendor involvement required coordination and that using staff helped minimize legal fees.

Concerns were raised about the overall legal costs—almost \$9,000 this month and \$11,000 the prior month—for routine matters. One Supervisor noted that due diligence steps, like verifying vendors, should precede contract preparation. Perez-Calhoun attributed some of the billing to transition issues in early May but emphasized that not all time was billed and some was reduced.

The Board then addressed a \$362.50 charge related to a public records request. A Supervisor from the City of Auburndale noted that, in municipal practice, an estimate is provided and approved by the requester before any work begins. Others agreed that exploratory work and clarifying the scope should have been billed to the requester, not the District. Ms. Perez-Calhoun said she paused the request pending clarification and noted no documents had yet been provided.

Ms. Thibault suggested that such administrative tasks should be handled by staff, not legal counsel, to reduce costs. The Board discussed possibly splitting the time billed for phone calls (totaling 2.3 hours) to reflect more reasonable charges.

Discussion returned to the TNN contract. Ms. Thibault pointed out that she had sent emails on May 15 and 19 instructing that the contract not be pursued. Ms. Perez-Calhoun cited a May 13 email that may have preceded the cancellation and asked to review her records.

The Board decided to draft a formal response letter outlining disputed charges and requesting clarification before authorizing payment. Supervisor Colon was authorized to manage the response. The Board considered approving part of the invoice (e.g., \$6,000) and holding the rest until proper justification was provided. They emphasized cooperation while ensuring accountability.

A Supervisor also requested that a particular action be noted for the record. On May 5, Ms. Perez-Calhoun had emailed the Supervisor a request for their signature on a Designated Officers Form. The Supervisor complied and signed the form via Adobe, noting that the request came directly from legal counsel and appeared to be for community business. Although this task was not itemized on the invoice, the Supervisor wanted the action documented in the meeting record.

## **2. Discussion of Counsel Representation to Residents**

### **Clarification on District Counsel Representation and Anonymous Allegations**

Following the invoice discussion, the Board reviewed Exhibit 20, which included an anonymous email submitted to the District. The message raised several questions, including a claim that Ms. Thibault had a personal relationship with Ms. Perez-Calhoun, the newly engaged District Counsel. Ms. Thibault addressed the allegation directly and unequivocally. They stated for the record that they had never met Ms. Perez-Calhoun prior to her appearance before the Board. They had not shared a coffee, attended a meal, or had any interactions outside of public meetings. Further, when the Chair directed that proposals be sought for District Counsel services, the Supervisor had reached out to several top legal firms in the state and had no prior personal relationship with Ms. Perez-Calhoun or her firm.

Ms. Thibault went on to describe District Counsel's role within the CDD; they are to represent the Board as a whole—not individual residents. This clarification was provided in response to a question about whether Counsel represents community members or the elected body.

## **D. JCS – Security Updates**

### **Pool and Community Enforcement Update**

Ms. Marshall reported ongoing challenges with non-compliant residents at the pool, though online reviews have improved following revised pool hours. She confirmed that three vehicles were recently towed—two for expired tags and one for lacking a license plate. All stickered vehicles were corrected within 24 hours. Corner parking remains an issue pending curb painting. Food-related violations at the pool are increasing.

### **Pool Signage**

Ms. Thibault confirmed that she and Mr. Comings inspected the pool area and identified a lack of adequate signage. A proposal is underway for 7–8 new signs, including “Swim at Your Own Risk” and “No Lifeguard on Duty.” Chairwoman Galbraith requested an additional large sign stating: “No Diving, No Running, No Food, No Alcohol, No Bottled Water,” which Ms. Thibault agreed to include. Water fountains near the pool are now functional.

### **Security Concerns**

The Board discussed resident complaints about the absence of security at the pool in the morning. Previously, security arrived around 1:00 PM, but now does not arrive until later, leaving the pool unsupervised during early usage. Residents have reported pool access as early as 8:00 AM.

### **Lighting Proposal**

Ms. Marshall presented a \$1,350 proposal to install 20 solar-powered, motion-sensor lights to address dark areas near the pool and improve camera visibility. She explained the lights would deter unauthorized activity and enhance security. Her agency can assist with license plate tracking and detainment in cases of criminal activity.

Ms. Thibault confirmed that funds are available, with \$267,000 set aside for projects. Several major items, like curb painting, came in under budget (\$8,000 instead of \$60,000), allowing flexibility. Once all proposals are in, a revised project list will be prepared.

Ms. Marshall advised installation could be completed within 7 days of payment. The Board approved the lighting proposal for \$1,350.

On a MOTION by Supervisor Colon, SECONDED by Supervisor Anderson, WITH ALL IN FAVOR the Board approved the Lighting Proposal for \$1,350, for the Highland Meadows II Community Development District.

#### **E. District Manager – Discussion of Three Projects for Phase 7**

Under the District Manager's report, Ms. Thibault reminded the Board that at the prior meeting, supervisors were asked to bring forward three project ideas each for possible implementation using available Phase 7 bond construction funds, which currently total over \$500,000. It was noted that these funds must be used within Phase 7 unless a new methodology or supplemental engineer's report is developed to expand their applicability. If unused, the funds would be used to redeem the bond, which the Board agreed was undesirable.

##### **Playground Relocation and Expansion**

Discussion began with a proposal to relocate and expand the existing playground in Phase 7. One supervisor pointed out that the current playground is oddly located in the middle of a track and is small and poorly placed, making future expansion impractical unless moved. The general consensus was that it should be moved to a better location and enhanced with additional equipment to better serve the community.

##### **Conceptual Vision: Multi-Use Community Space**

Supervisor Colon presented a comprehensive concept for a multi-use community recreation area. This concept included:

- Two pickleball courts
- Three splash pads
- A semi-enclosed community pavilion for events, tutoring, and meetings
- Fifteen parking spaces
- A possible storage unit integrated into the structure

While the group agreed this concept was compelling and aspirational, some members acknowledged that this might exceed the available \$500,000. Despite this, several supervisors supported the big-picture thinking, with the understanding that a scaled version or phased approach might be pursued.

It was emphasized that this type of project should benefit the entire community, not just residents of Phase 7. One supervisor added that, although the bond funds are technically restricted to Phase 7 improvements, the amenities created would be used district-wide, which might justify broader interpretations of permissible expenditures. This raised the question of whether these funds could legally be used for master-level improvements rather than just neighborhood-level ones, prompting a commitment from District Counsel to consult with Bond Counsel Bob Gang for clarification.

##### **Further Details Discussed**

A detailed vision for the proposed improvements was outlined, including:

- A screened-in pavilion, similar to one located in Viola, that is partially enclosed and suitable for meetings or recreational use.
- A relocated and enlarged playground with swings, monkey bars, and a picnic area with a gazebo.
- Additional splash pads and green space.
- A storage area integrated into the pavilion.
- Improvements to parking accessibility, especially since the facility would serve residents from all communities, not just Phase 7.

It was emphasized that community surveys did not indicate a specific interest in pickleball or tennis, but rather in larger and more accessible playground areas. Others noted that parking and visibility are critical—residents must know the park is there and be able to access it safely.

There was a shared understanding that the playground and pavilion could likely be covered within the \$500,000, whereas the full vision might require additional financing or long-term planning. The pavilion was viewed as the most cost-efficient and community-beneficial item, providing space for meetings, storage, and shelter.

#### **Bond Fund Restrictions**

Ms. Thibault reiterated that Phase 7 bond funds must be used solely within Phase 7, and while the improvements would serve the broader community, physical placement must adhere to this restriction. Some supervisors expressed a willingness to share the benefit if funds remained after addressing Phase 7's immediate needs.

There was a brief sidebar where a supervisor raised questions about how past projects—such as the acquisition of folding chairs—were funded under the same bond, suggesting that precedent may support flexible interpretation. Ms. Thibault agreed to seek guidance from bond counsel to confirm what types of projects qualify.

#### **Timeline, Accountability, and Current Progress**

In response to the Residents' concerns, Ms. Thibault responded with a summary of accomplishments since the new management firm assumed duties on May 1st:

- Pool operations have resumed and are running well, with only one brief closure.
- Landscape issues, including tree trimming and erosion, have been addressed.
- ADA mats and sidewalk issues have been tackled.
- Improved legal representation has been secured.
- A new fence is being installed in phases, with hurricane-rated posts included.
- A Permacast wall project is underway, with initial work such as soil excavation and post-setting observed.

Supervisors confirmed that fencing work was actively progressing in various subdivisions, including Merlin and Brandon. Equipment such as a bush hog was also mentioned as necessary for clearing overgrown areas.

Ms. Thibault acknowledged the supervisor's concerns and stated that progress was visible and momentum was building. They emphasized that while frustrations are valid, the new management team has made measurable progress in just 45 days, tackling long-standing issues, including necessity to revise or obtain certain contracts and surveys.

Ms. Thibault concluded by affirming that high-priority projects—fencing, erosion control, ADA compliance, sidewalk improvements, and the Permacast wall—had all been addressed or were in progress.

#### **Summary of Capital Project Considerations for Mr. Woodcock (Project Manager)**

Ms. Thibault confirmed that a list of capital project ideas would be compiled and sent to Mr. Woodcock for feasibility analysis and cost estimation. These projects include:

- Relocating and expanding the playground
- Installing one or more splash pads
- Constructing a semi-enclosed pavilion for meetings and recreation
- Installing picnic tables and a gazebo
- Providing parking accommodations
- Incorporating a storage area within the new building
- Adding pickleball/multi-use courts
- Enhancing the dog park area

The goal is to determine which of these improvements could be realistically completed within the \$500,000 Phase 7 construction budget, while ensuring the projects comply with legal restrictions and serve the broader community.

As the discussion concluded, Ms. Thibault committed to forwarding the detailed list of proposed capital projects to Mr. Woodcock for review and cost assessment. In parallel, Mr. Earlywine agreed to consult with Mr. Gang (Bond Counsel) to clarify the permissible scope of expenditures under the Phase 7 bond restrictions.

Board supervisors also planned to gather and submit example images and additional design concepts for the proposed pavilion structure to help guide the planning and engineering process. Meanwhile, Ms. Thibault assured the Board that progress updates on fencing, the Permacast wall, and other ongoing infrastructure improvements would continue to be provided.

## **V. Business Items**

### **A. Consideration for Acceptance of the May 2025 Unaudited Financial Statements**

The meeting proceeded with discussion under Exhibit 21, where Ms. Thibault addressed the Board regarding the current financial position. She began by revisiting a topic raised during the prior meeting, emphasizing that although the financial statements appeared strong, a significant portion of the District's positive variance stemmed from unexpended capital project funds earmarked for the Vision Project. Specifically, she clarified that the \$288,000 positive variance noted in the financials was not entirely surplus but rather included \$269,814 in capital project funds that had yet to be spent. When accounting for that, the actual surplus was closer to \$20,000 —still a positive result, and the Board was commended for their fiscal responsibility.

#### **Clarification Regarding Misconceptions About Missing Funds**

At this point, a Board member requested that the record reflect clearly that no funds were ever lost—specifically referencing rumors that \$500,000 had disappeared and later \$200,000 had mysteriously reappeared in the budget. Ms. Thibault unequivocally confirmed that these assertions were unfounded.

She further explained that in prior years, former Boards had opted not to contribute to Reserves, a discretionary decision allowed under Florida Statutes. As a result, the reserves became underfunded, a concern she had previously raised, even under the prior management team. Upon conducting a thorough review of several years' worth of budgets and Audited Financial Statements, the District Management team identified that \$269,814 was sitting unallocated in fund balance and could be applied toward capital projects.

Moreover, the Fiscal Year 2025 budget reflected the Board's proactive financial stewardship by including:

- \$229,283 in increased contributions to reserves
- An additional \$50,000 allocated to emergency reserves

Ms. Thibault stressed that these funds were never “lost.” Rather, they had not been properly identified or disclosed to the Board in a way that could be easily understood. As a trained accountant, she used her expertise to interpret the GASB 54 fund balance classifications, which categorize public funds into:

- Assigned: such as the emergency reserve and the two-month operating reserve
- Restricted: such as funds dedicated to debt service
- Unassigned: which had contained the unallocated \$269,814

Ms. Thibault emphasized that she had walked the Board through these classifications with supporting documentation and had explained how the fund balance had accumulated over time. Each year, the District had undergone an independent audit, all of which had returned clean opinions—further supporting that no money had ever gone missing. The misunderstanding arose simply from lack of clear explanation by previous managers.

Board members expressed appreciation for the clarity, with one thanking Ms. Thibault for setting the record straight and ensuring the truth was on the official record.

#### **Acceptance of Financial Statements**

Following this clarification, the Board reviewed the financial statements included under Exhibit 21. A motion was made and seconded to approve the financials.

On a MOTION by Supervisor Colon, SECONDED by Supervisor Galbraith, WITH ALL IN FAVOR, the Board accepted the May 2025 Unaudited Financial Statements, for the Highland Meadows II Community Development District.



Several Supervisors noted they had not yet received their payments, and the District Manager agreed to investigate and issue checks as needed.

It was also noted that \$1.225 million had been successfully transferred to South State Bank, representing the closing of accounts from the former District Management firm.

**Inquiry About a Utility Charge – Golden Eagle Way**

A question was raised regarding a suspicious utility charge associated with the address 3001 Golden Eagle Way. A supervisor pointed out that this was not a known or platted property, yet charges were appearing on the District's utility bill. Ms. Thibault acknowledged the concern and explained that although the property does not appear in the property appraiser's database, it does show up in Google searches. She surmised that the address may correspond to a water meter or electrical meter, possibly servicing a streetlight or similar utility. The team committed to physically inspecting the site and contacting the utility company to determine exactly what the charge was for.

**B. Consideration for Approval of the Minutes of the Highland Meadows II CDD May 22, 2025, Regular Meeting**

Exhibit 22 was presented as the Minutes from the May 22nd meeting were presented for consideration. A motion was made and seconded to approve the minutes, with all in favor.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR, the Board approved the Minutes of the Highland Meadows II CDD May 22, 2025 Regular Meeting, for the Highland Meadows II Community Development District.

**C. Consideration for Approval of the Minutes of the Highland Meadows II CDD April 15, Regular Meeting**

Exhibit 23 was presented as the revised minutes from the April 15th meeting, as previously requested by the Chairperson, were included in the agenda packet. After confirming that all comments had been incorporated, a motion was made to approve the revised minutes. Ms. Thibault expressed appreciation to Supervisor Anderson for submitting feedback in advance, noting that such input is always welcomed to facilitate accurate and timely approval of records.

On a MOTION by Supervisor Anderson, SECONDED by Supervisor Colon, WITH ALL IN FAVOR, the Board approved the Minutes of the Highland Meadows II CDD April 15, 2025 Regular Meeting, for the Highland Meadows II Community Development District.

**Consent Agenda: Exhibits 24 through 31**

Ms. Thibault reviewed several operational items presented under the Consent Agenda, which included the following:

- Toilet and flange repairs totaling \$1,122.19
- Drinking fountain repairs in the amount of \$116.99
- Temporary one-month contract with Cooper Pools for emergency pool operation services at \$4,600
- Termination of Bright and Clean Pool Services
- Final executed contract with Daniel Fentz for ongoing pool maintenance
- Two service calls from Cooper Pools totaling \$1,192, largely due to the removal of large amounts of debris
- An additional pool service call amounting to \$540
- Surveying services related to the Permacast wall project, with costs totaling \$2,380 (under the approved "not-to-exceed" threshold of \$5,000)

The Board Members were given the option to approve the Consent Agenda in full or pull items for further discussion. A motion was made and seconded to approve the Consent Agenda in its entirety, and the motion passed unanimously.

On a MOTION by Supervisor Colon, SECONDED by Supervisor Galbraith, WITH ALL IN FAVOR, the Board approved the Consent Agenda, defined as Exhibits 24 through 31 within the June 26, 2025 Regular Board Meeting Agenda, for the Highland Meadows II Community Development District.

**Ms. Thibault opened the floor to public comments.**

A Resident raised concerns about a deteriorating wall along Olson and asked if the CDD was responsible for pressure washing. Ms. Thibault explained that a prior proposal from American Pressure Washing for ~\$8,000 was tabled in favor of higher-priority projects, including a potential \$50,000 erosion remediation plan. Supervisor Colon supported the pressure washing effort. The Resident inquired about an HOA waiver to assume responsibility, and Ms. Thibault noted a standard agreement had been sent but received no response.

The same Resident also requested a replacement for a damaged key card. The Board approved the request, and Mr. Comings was directed to collect the Resident's information.

Ms. Williams raised concerns about construction-related nuisances on Olson, including unauthorized signage and vehicle damage to sidewalks. The Staff had already warned workers, and the Board directed Ms. Thibault and legal Counsel to investigate and issue formal communication to the responsible party.

A Resident asked about an \$8,000 Zeus invoice appearing publicly as \$27,700. Ms. Thibault confirmed the larger amount was not approved. He recommended standardized, itemized contracts. Mr. Earlywine agreed and emphasized future use of cost-effective billing through staff such as paralegals.

A separate Resident reported maintenance issues at the dog park, including weeds near benches, a loose gate, and oversized trash bags in the waste station. He also asked about overflow parking. Staff clarified that no overflow lot exists, and Residents should park on odd-numbered sides of nearby streets like Golden Eagle Way or Kingfisher.

Another Resident thanked the Board for its vision for Phase 7 and requested HOA involvement in beautifying the Phase 7 entrance island. Ms. Thibault said an MOU could be drafted to allow HOA maintenance, pending documentation. The Resident confirmed the HOA had irrigation in place and was ready to begin if authorized. The Board discussed whether to move forward with an approval.

On a MOTION by Supervisor Galbraith, SECONDED by Supervisor Anderson, WITH ALL IN FAVOR, the Board authorized to prepare a maintenance agreement between the HOA and CDD, subject to review by Supervisor Anderson upon submission of the HOA's proposed scope of work, for the Highland Meadows II Community Development District.

**HOA Beautification & Landscaping Enhancements**

The HOA representative agreed to email a schematic for landscaping improvements, limited to shrubs and flowers (no trees or invasives). The Board discussed whether signage should be added to newly beautified monument areas. While one Board member was concerned signage might detract from aesthetics, the Board ultimately left the decision to those overseeing the enhancements.

**Speed Bumps & Traffic Control**

A Resident asked about speed bump installation. Ms. Thibault explained there are no current plans due to funding and liability concerns. Mr. Earlywine noted a traffic enforcement agreement with the sheriff's office could be explored. Permitting, uniform implementation across phases, and legal review would all be required. A Resident also asked about a sidewalk expansion on 10th Street, but Ms. Thibault clarified that property is outside CDD jurisdiction.

**Food Truck Liability**

A Resident inquired about allowing food trucks on the CDD land. The Board firmly opposed the idea due to significant liability risks, citing a prior incident involving open flames. Food trucks are not permitted on the CDD property or in private driveways without special event permitting and insurance. Recurring setups are not allowed. The Board emphasized that prior leniency has been corrected for legal and safety reasons.

**Tree Trimming Jurisdiction**

A dispute was raised about who is responsible for trimming trees blocking signs or sidewalks. Property manager Mr. Lopez reportedly declined to enforce violations, citing CDD jurisdiction. Mr. Earlywine clarified that while the CDD is responsible for trees along its roads, HOAs may have enforcement authority if outlined in their governing documents. He suggested issuing a “no objection” letter from the CDD, along with legal backing from the HOA’s attorney. A Resident offered to provide relevant HOA documentation.

**Pool Closure Communication**

A Resident voiced concern over poor communication about a June 10th pool closure. Ms. Thibault explained that notices had been sent to the Property Managers but not distributed to Residents. The Board acknowledged the communication breakdown and agreed that improved systems are needed.

**Electrical Outlet Issues**

A Resident reported that non-functioning outlets at community monuments prevented use of seasonal decorations. Her husband, an electrician, had inspected the issue. Ms. Thibault welcomed follow-up via email for further review and potential repairs.

**Request to Move Public Comment Earlier**

A Resident requested that public comment be moved to the beginning of meetings, citing long wait times. Other attendees agreed. The Board responded appreciatively and noted that Resident feedback does influence decisions. They clarified that while Residents may be limited to three minutes, respectful and constructive comments often receive extensions. The Board agreed to consider adjusting the comment placement on future agendas.

**Closing Note**

The Residents were reminded that agendas are posted online at least seven days in advance, and early review is encouraged.

**VI. Supervisor Requests**

**Website Improvement Request – Pool Status Communication**

A supervisor requested that the District’s website be updated to include a single, clearly labeled “Pool Status” section. This section would provide real-time updates indicating whether the pool is open or closed, along with the reason for any closure and the applicable dates.

**Supervisor Clarification – Attendance at Other Board Meetings**

All Residents, including Board Members, are entitled to attend public meetings held by other community Boards in their capacity as private citizens. No formal permission or approval is required for such attendance.

This discussion included a general reminder that personal or non-District-related communications should be conducted through personal email accounts rather than official CDD email addresses. Ms. Thibault noted that the Supervisor involved has since established a secondary email address for non-District matters.

**Entrance Monument Maintenance – HOA Involvement Inquiry**

Supervisor Anderson inquired whether HOAs could take ownership or responsibility for maintaining and beautifying entrance monuments to their respective neighborhoods. The intent was not to gate the roads, but rather to allow the HOAs to enhance landscaping and aesthetics at the entrances.

Mr. Earlywine explained that while ownership transfer was more complex and depended on factors such as how the property was platted, whether the District’s bond funds had been used, and what the HOA governing documents stated, the Board could consider a simpler alternative. Specifically, the Board could authorize an HOA to beautify a monument or entrance area via a Memorandum of Understanding (MOU) or letter of agreement.

Such an agreement would serve as a license granting the HOA permission to enter and enhance the property without transferring ownership. It would also include appropriate indemnification language to limit District liability. Mr. Earlywine clarified that sovereign immunity and the District’s existing insurance coverage would mitigate liability

risks. However, it was noted that if an HOA improperly repaired elements such as lighting, the District could potentially be exposed to risk, reinforcing the need for clear waiver language in the agreement.

Mr. Earlywine offered to draft a standardized agreement that could be tailored as needed for each HOA interested in undertaking such improvements. The Board welcomed the idea and expressed interest in pursuing this option for enhancing community entrances without engaging in a full property transfer.

## VII. Adjournment

After all discussions were concluded, the Board moved forward with a motion to adjourn the meeting.

On a MOTION by Supervisor Galbraith, SECONDED by Supervisor Anderson, WITH ALL IN FAVOR, the Board adjourned the Meeting for the Highland Meadows II Community Development District.

*~Any individual who wishes to appeal a decision made by the Board with respect to any matter considered at this meeting is hereby advised that they may be responsible for ensuring that a verbatim record of the proceedings is made, including all testimony and evidence upon which the appeal is based.~*

The meeting minutes were approved by a vote of the Board of Supervisors during a publicly noticed meeting held on \_\_\_\_\_, **2025**.

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Printed Name** ☐ Secretary ☐ Assistant Secretary

\_\_\_\_\_  
**Printed Name** ☐ Chairman ☐ Vice Chairman

EXHIBIT 16

[RETURN TO AGENDA](#)



200 S. F. Street, Haines City, FL 33844

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

Phone 863-422-5207

State of Florida License # CGC1521568

Polk County License # 15453

Date: 6.25.25

**SUBMITTED TO:**

Highland Meadows CDD II

1019 Condor Dr

Haines City, FL 33844

CAM: Austin Comings

Phone: 407-698-5350

Email: [HighlandMeadows2@AnchorStoneMgt.com](mailto:HighlandMeadows2@AnchorStoneMgt.com)

**Job Name / Location:**

Same

We hereby submit an proposal to provide the material and labor for the scope of work:

Mainline leak at the valve box (broken elbow fitting), located on the exit side of Condor Dr. Water meter off to prevent higher water bill. Heavy roots area.

DESCRIPTION	Qty	Unit Cost	TOTAL
MA Adapter 1.5"	2	\$6.09	\$12.18
Coupling 1.5"	2	\$4.87	\$9.74
Slip Fix 1.5"	1	\$33.02	\$33.02
90' 1.5"	1	\$7.95	\$7.95
Labor	6	\$65.00	\$390.00
Time and material not to exceed			
<b>Total</b>			\$452.89

**EXCLUSIONS & SUBSTITUTIONS:**

**GENERAL TERMS:**

1. Payment to be remitted within 30 days upon completion (no exceptions).
2. Prices good for 30 days - P&S reserves the right to re-bid after 30 days.

Prince and Sons, Inc. Authorized Signature:

Scott Merell

Account Manager

James Smith

Irrigation Manager

Carlos Santiago

Technician

Approved By:

Deborah Galbraith

EXHIBIT 17

[RETURN TO AGENDA](#)

## RETENTION AND FEE AGREEMENT

### I. PARTIES

THIS RETENTION AND FEE AGREEMENT (“**Agreement**”) is made and entered into by and between the following parties:

- A. Highland Meadows II CDD (“**Client**”)  
c/o Anchor Stone Management, LLC  
255 Primera Boulevard Suite 160  
Lake Mary, FL 32746

and

- B. Kutak Rock LLP (“**Kutak Rock**”)  
107 West College Avenue  
Tallahassee, Florida 32301

### II. SCOPE OF SERVICES

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client’s Board of Supervisors

### III. CLIENT FILES

The files and work product materials (“**Client File**”) of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File at Client’s expense.



#### **IV. FEES**

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The hourly rates of those initially expected to handle the bulk of Client's work are as follows:

Jere L. Earlywine	\$360
Associates	\$265-\$305
Contract Attorney	\$260-285
Paralegals	\$185-220

When traveling to attend Board of Supervisor Meetings, and with respect to attorney travel time, we will charge for no more than one hour of round-trip attorney travel time per meeting. If two Kutak Rock attorneys attend a Board of Supervisors meeting, we will bill for only one attorney's time.

Kutak Rock's regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock's annual rate increases to the extent hourly rates are not increased beyond \$15/hour per year.

- C. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client's bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- D. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.
- E. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

#### **V. BILLING AND PAYMENT**

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under

this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

## **VI. DEFAULT; VENUE**

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Second Judicial Circuit in and for Leon County, Florida.

## **VII. CONFLICTS**

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

## **VIII. ACKNOWLEDGMENT**

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.

## **IX. TERMINATION**

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

## **X. EXECUTION OF AGREEMENT**

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

**XI. ENTIRE CONTRACT**

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed to:

**Highland Meadows II CDD**

A handwritten signature in black ink that reads "Debra Galbraith". The signature is written in a cursive, flowing style.

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

**KUTAK ROCK LLP**

By: A handwritten signature in blue ink that appears to read "Jere L. Earlywine". The signature is written in a cursive, flowing style.  
Jere L. Earlywine

Date: July 1, 2025

## ATTACHMENT A

### KUTAK ROCK LLP EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's standard expense reimbursement policy. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Photocopying and Printing. In-house photocopying and printing are charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at the IRS approved reimbursement rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at the IRS approved reimbursement rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, and parking fees shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consulting or testifying experts are employed by the firm, their charges are passed through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consulting or testifying experts.

Other Expenses. Other outside expenses, such as court reporters, agency copies, conference calls, etc. are billed at actual cost.

EXHIBIT 18

[RETURN TO AGENDA](#)

ESTIMATE

Cooper Pools, CP Remodeling & Resurfacing  
4850 Allen Rd  
Zephyrhills, FL 33541-3551

estimates@cooperpoolsinc.com  
+1 (844) 766-5256



Cleaning Commercial Acct:Anchor Stone Management LLC:Highland Meadows

Bill to  
Highland Meadows  
255 Primera Blvd Suite 160  
Lake City, FL 32746

Ship to  
Highland Meadows  
1015 Condor Dr  
Haines City, FL 33844

Estimate details Technician: Bob  
Estimate no.: 2025-346  
Estimate date: 06/24/2025  
Expiration date: 07/24/2025

#	Date	Product or service	Description	Qty	Rate	Amount
1.		USCG 24" Buoy Ring	USCG 24" Buoy Ring	2	\$137.36	\$274.72
2.		60' Life Line Throw Rope w/ Buoy	60' Life Line Throw Rope w/ Buoy	2	\$25.87	\$51.74
Total						\$326.46
					Expiry date	07/24/2025

Accepted date Accepted by

Deborah Galbreath

EXHIBIT 19

[RETURN TO AGENDA](#)

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

**FINANCIAL STATEMENTS**

September 30, 2024



# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT** **FINANCIAL STATEMENTS** September 30, 2024

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INDEPENDENT AUDITORS' REPORT

To the Board of Supervisors  
Highland Meadows II Community Development District  
Davenport, Florida

**Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Highland Meadows II Community Development District, Davenport, Florida ("District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives 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 opinions.

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 generally accepted auditing standards will always detect a material misstatement when it exists. 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. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, 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 a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

### **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated June 27, 2025, on our consideration of the Highland Meadows II Community Development District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

### **Report on Other Legal and Regulatory Requirements**

We have also issued our report dated June 27, 2025 on our consideration of the District's compliance with requirements of Section 218.415, Florida Statutes, as required by Rule 10.556(10) of the Auditor General of the State of Florida. The purpose of that report is to provide an opinion based on our examination conducted in accordance with attestation Standards established by the American Institute of Certified Public Accountants.

*DiBartolomeo, McBee, Hartley & Barnes*

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

Fort Pierce, Florida

June 27, 2025

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2024

Our discussion and analysis of Highland Meadows II Community Development District, Davenport, Florida ("District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### **FINANCIAL HIGHLIGHTS**

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$2,864,790.
- The change in the District's total net position in comparison with the prior fiscal year was (\$165,638) a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2024, the District's governmental funds reported combined ending fund balances of \$3,581,048. A portion of fund balance is restricted for debt service and future capital repairs and replacement, nonspendable prepaid items and deposits, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as the introduction to the District's financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### **Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2024

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management) and maintenance and operations.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

#### **Governmental Funds**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions.

Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds for external reporting. Information is presented in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund. All funds are major funds. The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2024

### GOVERNMENT WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the most recent fiscal year. A portion of the District's net position reflects its investment in capital assets (e.g. land, land improvements and infrastructure). These assets are used to provide services to residents; consequently, these assets are not available for future spending. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

Key components of net position were as follows:

#### Statement of Net Position

	2024	2023
Current assets	\$ 3,622,681	\$ 3,334,006
Capital assets	15,607,002	16,399,128
Total assets	19,229,683	19,733,134
Current liabilities	783,404	733,144
Long-term liabilities	15,581,489	15,969,562
Total liabilities	16,364,893	16,702,706
Net position		
Net invested in capital assets	(369,487)	1,366,772
Restricted for debt service	1,574,390	711,117
Restricted for capital projects	596,985	-
Unrestricted	1,062,902	952,539
Total net position	\$ 2,864,790	\$ 3,030,428

The District's net position decreased during the most recent fiscal year. The majority of the change represents the degree to which ongoing cost of operations exceeded program revenues.

Key elements of the District's change in net position are reflected in the following table:

#### Change in Net Position

	2024	2023
Program revenues	\$ 2,088,801	\$ 2,082,203
General revenues	187,330	90,837
Total revenues	2,276,131	2,173,040
Expenses		
General government	281,679	171,463
Physical environment	1,119,278	50,934
Public safety	42,172	1,128,369
Culture and recreation	160,386	176,332
Interest on long-term debt	838,254	854,164
Total expenses	2,441,769	2,381,262
Change in net position	(165,638)	(208,222)
Net position - beginning of period	3,030,428	3,238,650
Net position - end of year	\$ 2,864,790	\$ 3,030,428

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2024

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2024 was \$2,441,769, which consisted of interest on long-term debt and costs associated with constructed and maintaining certain capital improvements. The costs of the District's activities were funded by special assessments.

### **GENERAL BUDGETING HIGHLIGHTS**

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

### **CAPITAL ASSETS AND DEBT ADMINISTRATION**

#### Capital Assets

At September 30, 2024, the District had \$15,607,002 invested in capital assets and construction in process. Construction in process has not completed as of September 30, 2024 and therefore is not depreciated to date. Once projects are complete, items will transfer to depreciable assets. More detailed information about the District's capital assets is presented in the notes of the financial statements.

#### Capital Debt

At September 30, 2024, the District had \$15,976,489 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the accompanying notes to the financial statements.

### **ECONOMIC FACTORS, NEXT YEAR'S BUDGET AND OTHER INFORMATION**

For the fiscal year 2025, the District anticipates that the cost of general operations will remain fairly constant. In connection with the District's future infrastructure maintenance and replacement plan, the District Board has included in the budget, an estimate of those anticipated future costs and has assigned a portion of current available resources for that purpose.



# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

September 30, 2024

### **CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Highland Meadows II Community Development District's Finance Department at 255 Primera Boulevard, Suite 160, Lake Mary, Florida 32746.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF NET POSITION

September 30, 2024

	<u>GOVERNMENTAL ACTIVITIES</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,098,679
Assessments receivable	1,850
Deposits	2,390
Prepaid items	41,777
Restricted assets:	
Investments	2,475,316
Assessments receivable	2,669
Capital assets:	
Non-depreciable	4,490,548
Depreciable	<u>11,116,454</u>
TOTAL ASSETS	<u><u>\$ 19,229,683</u></u>
<b>LIABILITIES</b>	
Accounts payable and accrued expenses	\$ 41,633
Accrued interest payable	346,771
Bonds payable, due within one year	395,000
Bonds payable, due in more than one year	<u>15,581,489</u>
TOTAL LIABILITIES	<u>16,364,893</u>
<b>NET POSITION</b>	
Net investment in capital assets	(369,487)
Restricted for:	
Debt service	1,574,390
Capital projects	596,985
Unrestricted	<u>1,062,902</u>
TOTAL NET POSITION	<u><u>\$ 2,864,790</u></u>

The accompanying notes are an integral part of this financial statement

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## STATEMENT OF ACTIVITIES

Year Ended September 30, 2024

Functions/Programs	Expenses	Program Revenues		Net (Expense)
		Charges for	Operating	Revenues and
		Services	Contributions	Changes in Net
				Position
				Governmental
				Activities
Governmental activities				
General government	\$ 281,679	\$ 281,679	\$ -	\$ -
Physical environment	1,119,278	766,310	-	(352,968)
Public safety	42,172	42,172	-	-
Culture and recreation	160,386	160,386	-	-
Interest on long-term debt	838,254	838,254	-	-
Total governmental activities	<u>\$ 2,441,769</u>	<u>\$ 2,088,801</u>	<u>\$ -</u>	<u>(352,968)</u>
General revenues:				
Investment earnings				152,186
Miscellaneous income				<u>35,144</u>
Total general revenues				<u>187,330</u>
Change in net position				<u>(165,638)</u>
Net position - October 1, 2023				<u>3,030,428</u>
Net position - September 30, 2024				<u>\$ 2,864,790</u>

The accompanying notes are an integral part of this financial statement

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT****BALANCE SHEET – GOVERNMENTAL FUNDS**

September 30, 2024

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 1,098,679	\$ -	\$ -	\$ 1,098,679
Assessments receivable	1,850	-	-	1,850
Due from other funds	-	24,343	15,818	40,161
Deposits	2,390	-	-	2,390
Prepaid items	41,777	-	-	41,777
Restricted assets:				
Investments	-	1,894,149	581,167	2,475,316
Assessments receivable	-	2,669	-	2,669
TOTAL ASSETS	<u>\$ 1,144,696</u>	<u>\$ 1,921,161</u>	<u>\$ 596,985</u>	<u>\$ 3,662,842</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>				
<b><u>LIABILITIES</u></b>				
Accounts payable and accrued expenses	\$ 41,633	\$ -	\$ -	\$ 41,633
Due to other funds	40,161	-	-	40,161
TOTAL LIABILITIES	<u>81,794</u>	<u>-</u>	<u>-</u>	<u>81,794</u>
<b><u>FUND BALANCES</u></b>				
Nonspendable:				
Prepaid items and deposits	44,167	-	-	44,167
Restricted for:				
Debt service	-	1,921,161	-	1,921,161
Capital projects	-	-	596,985	596,985
Unassigned	1,018,735	-	-	1,018,735
TOTAL FUND BALANCES	<u>1,062,902</u>	<u>1,921,161</u>	<u>596,985</u>	<u>3,581,048</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,144,696</u>	<u>\$ 1,921,161</u>	<u>\$ 596,985</u>	<u>\$ 3,662,842</u>

The accompanying notes are an integral part of this financial statement

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2024**

Total Governmental Fund Balances in the Balance Sheet	\$ 3,581,048
Amount reported for governmental activities in the Statement of Net Assets are different because:	
Capital asset used in governmental activities are not financial resources and therefore are not reported in the governmental funds:	
Governmental capital assets	20,198,611
Less accumulated depreciation	(4,591,609)
Certain liabilities are not due and payable in the current period and therefore are not reported in the governmental funds:	
Accrued interest payable	(346,771)
Original issue discount	43,511
Governmental bonds payable	<u>(16,020,000)</u>
Net Position of Governmental Activities	<u><u>\$ 2,864,790</u></u>

The accompanying notes are an integral part of this financial statement

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**Year Ended September 30, 2024**

	MAJOR FUNDS			TOTAL
	GENERAL	DEBT SERVICE	CAPITAL PROJECTS	GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Special assessments	\$ 858,352	\$ 1,230,449	\$ -	\$ 2,088,801
Miscellaneous revenue	35,144	-	-	35,144
Investment earnings	34,177	90,084	27,925	152,186
<b>TOTAL REVENUES</b>	<u>927,673</u>	<u>1,320,533</u>	<u>27,925</u>	<u>2,276,131</u>
<b>EXPENDITURES</b>				
General government	281,679	-	-	281,679
Public safety	42,172	-	-	42,172
Physical environment	327,152	-	-	327,152
Culture and recreation	160,386	-	-	160,386
Debt				
Principal	-	340,000	-	340,000
Interest expense	-	843,431	-	843,431
<b>TOTAL EXPENDITURES</b>	<u>811,389</u>	<u>1,183,431</u>	<u>-</u>	<u>1,994,820</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>116,284</u>	<u>137,102</u>	<u>27,925</u>	<u>281,311</u>
<b>FUND BALANCE</b>				
Beginning of year	<u>946,618</u>	<u>1,784,059</u>	<u>569,060</u>	<u>3,299,737</u>
End of year	<u>\$ 1,062,902</u>	<u>\$ 1,921,161</u>	<u>\$ 596,985</u>	<u>\$ 3,581,048</u>

The accompanying notes are an integral part of this financial statement

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**Year Ended September 30, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 281,311
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Amount reported for governmental activities in the Statement of Activities  
are different because:

Repayment of long-term liabilities are reported as expenditures in the  
governmental fund financial statements, but such repayments reduce  
liabilities in the Statement of Net Position and are eliminated in the  
Statement of Activities:

Payments on long-term debt	340,000
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Certain items reported in the Statement of Activities do not require  
the use of current financial resources and therefore are not reported  
expenditures in the governmental funds:

Curent year provision for depreciation	(792,126)
Provision for amortization of bond discount	(1,927)
Change in accrued interest payable	7,104

Change in Net Position of Governmental Activities	\$ (165,638)
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The accompanying notes are an integral part of this financial statement

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE A- NATURE OF ORGANIZATION AND REPORTING ENTITY**

Highland Meadows II Community Development District ("District") was established on May 28, 2014, by Ordinance 761 and amended on July 27, 2015, by Ordinance 773 and on December 12, 2016, by Ordinance 803, which was approved by Resolution No. 16-135 and adopted by the Board of County Commissioners of Polk County, Florida on November 1, 2016, and on June 3, 2019 by Ordinance 889 of the City of Davenport, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members who are elected for four year terms. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing Improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.



# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Government-Wide and Fund Financial Statements (continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other Items not included among program revenues are reported instead as general revenues.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the economic financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures are recorded when a liability is incurred, as under accrual accounting.

#### **Assessments**

Assessments are non-ad valorem assessments on benefited lands within the District. Assessments are levied to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. The District's annual assessments for operations are billed and collected by the County Tax Collector. The amounts remitted to the District are net of applicable discounts or fees and include interest on monies held from the day of collection to the day of distribution.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

The District reports the following major governmental funds:

##### General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

##### Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest of long-term debt.

##### Capital Projects Fund

The capital projects fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure with the District.

#### **Assets, Liabilities and Net Position or Equity**

##### Restricted Assets

These assets represent cash and investments set aside pursuant to contractual restrictions.

##### Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Deposits and Investments (continued)

- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured.

The District records all interest revenue related to investment activities in the respective funds and reports investments at fair value.

##### Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

##### Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Assets, Liabilities and Net Position or Equity (continued)

##### Capital Assets (continued)

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Infrastructure	20
Improvements other than buildings	20
Recreation facilities and amenities	20
Equipment	7

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

##### Unearned Revenue/Deferred Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

##### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

The statement of net position reports contains, as applicable, a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future reporting period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until that time. For example, the District would record deferred outflows of resources related to debit amounts resulting from current and advance refundings resulting in the defeasance of debt (i.e. when there are differences between the reacquisition price and the net carrying amount of the old debt).

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Deferred Outflows/Inflows of Resources

The statement of net position reports contains, as applicable, a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until that time. For example, when an asset is recorded in the governmental fund financial statements, but the revenue is not available, the District reports a deferred inflow of resources until such times as the revenue becomes available.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has only one item, deferred revenue, which qualifies for reporting in this category.

##### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

Committed fund balance - Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance - Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board can assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

#### **Assets, Liabilities and Net Position or Equity (continued)**

##### Deferred Outflows/Inflows of Resources

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

#### **Other Disclosures**

##### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

### **NOTE C - BUDGETARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE D – DEPOSITS AND INVESTMENTS

#### Deposits

The District's cash balances, including certificates of deposit, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

#### Investments

The District's investments were held as follows at September 30, 2024:

Investment	Fair Value	Credit Risk	Maturities
Money Market Funds -First			Weighted average of the
American Treasury Obligations CL Y	\$ 2,475,316	S&P AAAM	fund portfolio: 31 days
Total Investments	<u>\$ 2,475,316</u>		

Custodial credit risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of the investments or collateral securities that are in the possession of an outside party. The District has no formal policy for custodial risk. The investments listed in the schedule above are not evidenced by securities that exist in physical or book entry form.

Credit risk - For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk - The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk - The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE D – DEPOSITS AND INVESTMENTS (CONTINUED)

#### Investments (continued)

Fair Value Measurement - When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- Level 1: Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- Level 2: Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- Level 3: Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

### NOTE E – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables for the fiscal year ended September 30, 2024 were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General	\$ -	\$ 40,161
Debt service	24,343	-
Capital projects	15,818	-
Total	<u>\$ 40,161</u>	<u>\$ 40,161</u>



# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE E – INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

The outstanding balances between the funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate to invoices paid from the general fund that have not been reimbursed by the capital projects fund.

### NOTE F - CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2024 was as follows:

	Balance 10/01/2023	Increases	Decreases	Balance 09/30/2024
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Construction in process	\$ 4,490,548	\$ -	\$ -	\$ 4,490,548
Total capital assets, not being depreciated	4,490,548	-	-	4,490,548
Capital assets, being depreciated				
Improvements other than buildings	3,222,144	-	-	3,222,144
Infrastructure	11,400,470	-	-	11,400,470
Recreation facilities and amenities	1,039,376	-	-	1,039,376
Equipment	46,073	-	-	46,073
Total capital assets, being depreciated	15,708,063	-	-	15,708,063
Less accumulated depreciation for:				
Improvements other than buildings	855,728	161,107	-	1,016,835
Infrastructure	2,658,482	570,024	-	3,228,506
Recreation facilities and amenities	277,373	51,969	-	329,342
Equipment	7,900	9,026	-	16,926
Total accumulated depreciation	3,799,483	792,126	-	4,591,609
Total capital assets, being depreciated - net	19,507,546	(792,126)	-	11,116,454
Governmental activities capital assets - net	\$16,399,128	\$ (792,126)	\$ -	\$15,607,002

Depreciation expense of \$792,126 was charged to physical environment and culture and recreation in the amounts of \$731,131 and \$60,995, respectively.

# **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

## **NOTES TO FINANCIAL STATEMENTS**

September 30, 2024

### **NOTE F - CAPITAL ASSETS (CONTINUED)**

The District Capital Improvement Project (“CIP”) is being built in phases. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds and conveyed to the District. The infrastructure will include roadways, potable water and wastewater systems, and land improvements. Upon completion, certain infrastructure is to be conveyed to others for ownership and maintenance.

### **NOTE G – LONG-TERM LIABILITIES**

**\$1,860,000 Special Assessment Bonds, Series 2014 (Assessment Area One Project)** - On October 30, 2014, the District issued \$1,860,000 in Special Assessment Bonds, Series 2014 (Assessment Area One Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2045. The Bonds bear interest ranging from 5.50% to 6.25% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2016.

**\$1,575,000 Special Assessment Bonds, Series 2014 (Assessment Area Two Project)** - On October 30, 2014, the District issued \$1,575,000 in Special Assessment Bonds, Series 2014 (Assessment Area Two Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2044. The Bonds bear interest ranging from 5.125% to 5.50% payable semi-annually on the first day of each May and November. Principal is due serially each November 1, commencing November 2015.

**\$3,645,000 Special Assessment Bonds, Series 2016 (Assessment Area Three Project)** - On February 16, 2016, the District issued \$3,645,000 in Special Assessment Bonds, Series 2016 (Assessment Area Three Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2046. The Bonds bear interest ranging from 4.00% to 6.00% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2017.

**\$1,785,000 Special Assessment Bonds, Series 2016 (Assessment Area Four Project)** - On February 16, 2016, the District issued \$1,785,000 in Special Assessment Bonds, Series 2016 (Assessment Area Four Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through May 2046. The Bonds bear interest ranging from 4.00% to 6.00% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2017.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE G – LONG-TERM LIABILITIES (CONTINUED)

**\$5,370,000 Special Assessment Bonds, Series 2017 (Assessment Area Five Project)** - On March 29, 2017, the District issued \$5,370,000 in Special Assessment Bonds, Series 2017 (Assessment Area Five Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2047. The Bonds bear interest ranging from 4.25% to 5.50% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2018.

**\$2,700,000 Special Assessment Bonds, Series 2017 (Assessment Area Six Project)** – On March 29, 2017, the District issued \$2,700,000 in Special Assessment Bonds, Series 2017 (Assessment Area Six Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2047. The Bonds bear interest ranging from 4.25% to 5.50% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2018.

**\$3,950,000 Special Assessment Bonds, Series 2017 (Assessment Area 4B/C Project)** – On September 29, 2017, the District issued \$3,950,000 in Special Assessment Bonds, Series 2017 (Assessment Area 4B/C Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2048. The Bonds bear interest ranging from 3.50% to 5.00% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing November 2019.

**\$5,765,000 Special Assessment Bonds, Series 2019 (Assessment Area 7/7A Project)** – On December 16, 2019, the District issued \$5,765,000 in Special Assessment Bonds, Series 2019 (Assessment Area 7/7A Project). The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the property within the District. The Bonds are payable through November 2050. The Bonds bear interest ranging from 3.75% to 4.375% payable semi-annually on the first day of each May and November. Principal is due serially each May 1, commencing May 2020.

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The Bond indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The requirements have been met for the fiscal year ended September 30, 2024.

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2024:

	Balance 10/01/2023	Additions	Deletions	Balance 09/30/2024	Due Within One Year
Special Assessments Bonds, Series 2014 Area One	\$ 785,000	\$ -	\$ 15,000	\$ 770,000	\$ 20,000
Special Assessments Bonds, Series 2014 Area Two	1,185,000	-	30,000	1,155,000	30,000
Special Assessments Bonds, Series 2016 Area Three	2,135,000	-	45,000	2,090,000	55,000
Special Assessments Bonds, Series 2016 Area Four	1,240,000	-	25,000	1,215,000	35,000
Special Assessments Bonds, Series 2017 Area Four	2,245,000	-	45,000	2,200,000	55,000
Special Assessments Bonds, Series 2017 Area Five	3,865,000	-	80,000	3,785,000	85,000
Special Assessments Bonds, Series 2017 Area Six	1,625,000	-	35,000	1,590,000	40,000
Special Assessments Bonds, Series 2019 Area Seven	3,280,000	-	65,000	3,215,000	75,000
	16,360,000	-	340,000	16,020,000	395,000
Unamortized bond discount	(45,438)	-	(1,927)	(43,511)	-
	<u>\$ 16,314,562</u>	<u>\$ -</u>	<u>\$ 338,073</u>	<u>\$ 15,976,489</u>	<u>\$ 395,000</u>

# HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

## NOTES TO FINANCIAL STATEMENTS

September 30, 2024

### NOTE G – LONG-TERM LIABILITIES (CONTINUED)

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2024 are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 395,000	\$ 826,964	\$ 1,221,964
2026	370,000	809,409	1,179,409
2027	400,000	791,749	1,191,749
2028	415,000	772,440	1,187,440
2029	430,000	751,749	1,181,749
2030-2034	2,530,000	3,394,326	5,924,326
2035-2039	3,260,000	2,649,653	5,909,653
2040-2044	4,225,000	1,660,276	5,885,276
2045-2049	3,615,000	479,888	4,094,888
2050-2051	380,000	16,844	396,844
	<u>\$ 16,020,000</u>	<u>\$ 12,153,298</u>	<u>\$ 28,173,298</u>

### NOTE H - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

### NOTE I - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; natural disasters; and environmental remediation. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT****STATEMENT OF REVENUES AND EXPENDITURES****BUDGET AND ACTUAL – GENERAL FUND**

Year Ended September 30, 2024

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Special assessments	\$ 848,025	\$ 856,739	\$ 858,352	\$ 1,613
Miscellaneous revenue	-	26,282	35,144	8,862
Investment earnings	-	35,144	34,177	(967)
TOTAL REVENUES	<u>848,025</u>	<u>918,165</u>	<u>927,673</u>	<u>9,508</u>
<b>EXPENDITURES</b>				
Current				
General government	178,816	282,724	281,679	1,045
Physical environment	427,709	394,477	327,152	67,325
Public safety	43,000	42,492	42,172	320
Culture and recreation	198,500	198,500	160,386	38,114
TOTAL EXPENDITURES	<u>848,025</u>	<u>918,193</u>	<u>811,389</u>	<u>106,804</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	(28)	116,284	116,312
<b>OTHER FINANCING SOURCES</b>				
Carry forward surplus	-	28	-	(28)
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER SOURCES</b>	<u>\$ -</u>	<u>\$ -</u>	116,284	<u>\$ 116,284</u>
<b>FUND BALANCES</b>				
Beginning of year			<u>946,618</u>	
End of year			<u>\$ 1,062,902</u>	

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2024.

The variance between budgeted and actual general fund revenues is not considered significant. The actual general fund expenditures for the current fiscal year were lower than budgeted amounts due primarily to anticipated costs which were not incurred in the current fiscal year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING  
STANDARDS*

To the Board of Supervisors  
Highland Meadows II Community Development District  
Davenport, Florida

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Highland Meadows II Community Development District, as of September 30, 2024 and for the year ended September 30, 2024, which collectively comprise Highland Meadows II Community Development District's basic financial statements and have issued our report thereon dated June 27, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*DiBartolomeo, McBee, Hartley & Barnes*

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

Fort Pierce, Florida

June 27, 2025

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF  
SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE  
AUDITOR GENERAL OF THE STATE OF FLORIDA

To the Board of Supervisors  
Highland Meadows II Community Development District  
Davenport, Florida

We have examined Highland Meadows II Community Development District, Davenport, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2024. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Highland Meadows II Community Development District, Davenport, Florida and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 27, 2025

Management Letter

To the Board of Supervisors  
Highland Meadows II Community Development District  
Davenport, Florida

**Report on the Financial Statements**

We have audited the financial statements of the Highland Meadows II Community Development District ("District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 27, 2025.

**Auditors' Responsibility**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

**Other Reporting Requirements**

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 27, 2025, should be considered in conjunction with this management letter.

**Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual audit report.

**Official Title and Legal Authority**

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The information required is disclosed in the notes to the financial statements.

## **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

## **Property Assessed Clean Energy (PACE) Programs**

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not authorize a PACE program pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the District's geographical boundaries during the fiscal year under audit.

## **Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Highland Meadows II Community Development District reported:

- a. The total number of district employees compensated in the last pay period of the District's fiscal year as N/A.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 3.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as N/A.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$9,200.
- e. Each construction projects with a total cost of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as \$76,458.
- f. The District amended its final adopted budget under Section 189.016(6), Florida Statutes as included on page 29.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Highland Meadows II Community Development District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District range from \$1,180 to \$1,753 per residential unit.
- b. The total amount of special assessments collected by or on behalf of the District as \$2,088,801.
- c. The total amount of outstanding bonds issued by the District as \$16,020,000.

### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

### **Purpose of this Letter**

Our management letter is intended solely for the information and use of Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

*DiBartolomeo, McBee, Hartley & Barnes*

DiBartolomeo, McBee, Hartley & Barnes, P.A.  
Fort Pierce, Florida  
June 27, 2025

EXHIBIT 20

[RETURN TO AGENDA](#)

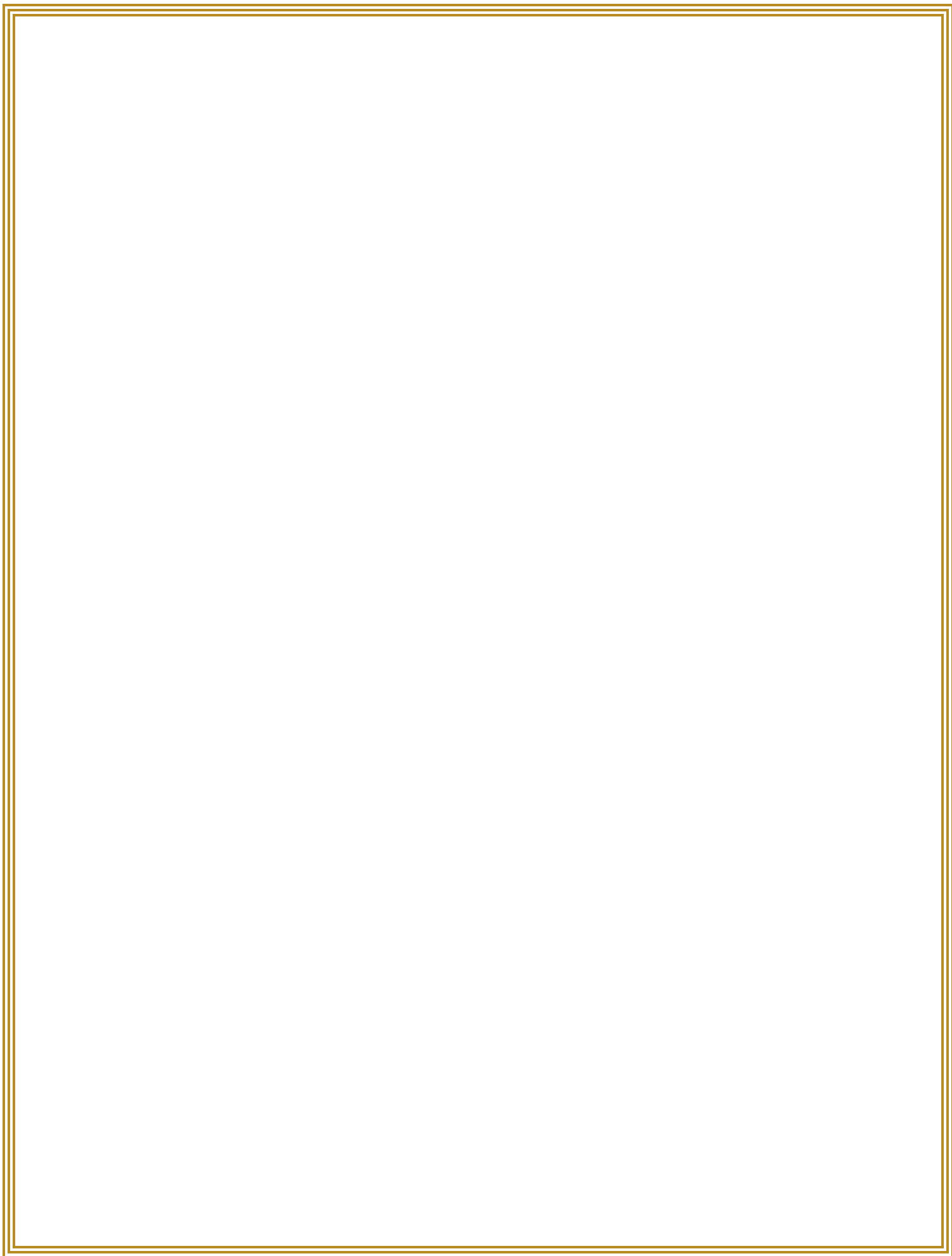


EXHIBIT 21

[RETURN TO AGENDA](#)



# HIGHLAND MEADOWS II

## COMMUNITY DEVELOPMENT DISTRICT

### SPECIAL ASSESMENT BONDS FY 2025 PAYMENTS & BALANCES ANALYSIS

BONDS SERIES	CURRENT PRINCIPAL OUTSTANDING	MATURITY DATE	DS 5.1.25 [PAID]	DS 11.1.25 - PRINCIPAL	DS 11.1.25 - INTEREST	DS 11.1.25 - TOTAL DUE	FY25 YEAR-END PRINCIPAL	DS ACCOUNT BALANCE 7/18/25	YEAR-END DS SURPLUS / (DEFICIT)
	[A]	[B]	[C]	[D]	[E]	[F = D + E]	[G = A - D]	[H]	[I = H - F]
Series 2014 (AA One Project)	750,000	11/01/2045	23,137.50	20,000	23,137.50	43,137.50	730,000	81,479.57	38,342.07
Series 2014 (AA Two Project)	1,125,000	11/01/2044	30,675.00	30,000	30,675.00	60,675.00	1,095,000	114,469.60	53,794.60
Series 2016 (AA Three Project)	2,035,000	05/01/2046	110,709.38	-	59,459.38	59,459.38	2,035,000	175,129.71	115,670.33
Series 2016 (AA Four Project)	1,180,000	05/01/2046	65,221.88	-	34,471.88	34,471.88	1,180,000	58,095.01	23,623.13
Series 2017 AA 4BC Project)	2,145,000	11/01/2048	51,759.38	50,000	51,759.38	101,759.38	2,095,000	155,459.04	53,699.66
Series 2017 (AA Five Project)	3,700,000	11/01/2047	41,934.38	85,000	100,109.38	185,109.38	3,615,000	288,023.79	102,914.41
Series 2017 (AA Six Project)	1,550,000	11/01/2047	100,109.38	35,000	41,934.38	76,934.38	1,515,000	105,361.65	28,427.27
Series 2019 (AA 77A Project)	3,140,000	11/01/2050	66,385.63	70,000	66,385.63	136,385.63	3,070,000	250,190.82	113,805.19
	<b>15,625,000</b>		<b>489,932.53</b>	<b>290,000</b>	<b>407,932.53</b>	<b>697,932.53</b>	<b>15,335,000</b>	<b>1,228,209.19</b>	

#### NOTES:

1. DS = DEBT SERVICE = Principal + Interest
2. DS 11.1.25 Invoices are expected to be received from the Trustee by October 3, 2025
3. The Series 2016 AA Three & AA Four Principal payments are made in May
4. DS 5.1.25 Payment support is enclosed





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Account Name: Highland Meadows II Community Development District Special Assessment Bond, Series 2014 (Assessment Area One Project)  
Revenue Account  
Account Number: 212204004

Page 6 of 7  
May 1, 2025 to May 31, 2025

#### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
<b>Beginning Balance 05/01/25</b>			<b>\$8,747.83</b>	<b>-\$8,747.83</b>	<b>\$102,391.12</b>	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 212204000 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-23,137.50		
05/01/25	Sales/Maturities	Sale 23,137.50 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		23,137.50	-23,137.50	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	331.32			
05/01/25	Purchases	Purchase 331.32 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-331.32	331.32	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 212204007		453.14		
05/02/25	Purchases	Purchase 453.14 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-453.14	453.14	
<b>Ending Balance 05/31/25</b>			<b>\$9,079.15</b>	<b>-\$9,079.15</b>	<b>\$80,038.08</b>	<b>\$0.00</b>

#### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bond, Series 2014 (Assessment Area Two Project)  
Revenue Account  
Account Number: 212205003

### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
<b>Beginning Balance 05/01/25</b>			<b>\$12,408.32</b>	<b>-\$12,408.32</b>	<b>\$143,397.92</b>	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 212205000 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-30,675.00		
05/01/25	Sales/Maturities	Sale 30,675.00 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		30,675.00	-30,675.00	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	464.06			
05/01/25	Purchases	Purchase 464.06 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-464.06	464.06	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 212205006		178.55		
05/02/25	Purchases	Purchase 178.55 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-178.55	178.55	
<b>Ending Balance 05/31/25</b>			<b>\$12,872.38</b>	<b>-\$12,872.38</b>	<b>\$113,365.53</b>	<b>\$0.00</b>

### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bond, Series 2016 (Assessment Area Three  
Project) Revenue  
Account Number: 221219000

### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
<b>Beginning Balance 05/01/25</b>			<b>\$21,966.01</b>	<b>-\$21,966.01</b>	<b>\$282,946.12</b>	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 221219004 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-50,000.00		
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 221219002 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-60,709.38		
05/01/25	Sales/Maturities	Sale 110,709.38 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		110,709.38	-110,709.38	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	915.68			
05/01/25	Purchases	Purchase 915.68 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-915.68	915.68	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 221219006		278.15		
05/02/25	Purchases	Purchase 278.15 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-278.15	278.15	
<b>Ending Balance 05/31/25</b>			<b>\$22,881.69</b>	<b>-\$22,881.69</b>	<b>\$173,430.57</b>	<b>\$0.00</b>

### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bond, Series 2016 (Assessment Area Four Project)  
Revenue  
Account Number: 248024000

### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
<b>Beginning Balance 05/01/25</b>			<b>\$8,060.01</b>	<b>-\$8,060.01</b>	<b>\$122,053.15</b>	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 248024002 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-35,221.88		
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 248024004 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-30,000.00		
05/01/25	Sales/Maturities	Sale 65,221.88 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		65,221.88	-65,221.88	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	394.99			
05/01/25	Purchases	Purchase 394.99 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-394.99	394.99	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 248024006		162.96		
05/02/25	Purchases	Purchase 162.96 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-162.96	162.96	
<b>Ending Balance 05/31/25</b>			<b>\$8,455.00</b>	<b>-\$8,455.00</b>	<b>\$57,389.22</b>	<b>\$0.00</b>

### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bonds, Series 2017 Assessment Area 4BC Project)  
Revenue  
Account Number: 238445000

### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
Beginning Balance 05/01/25			\$15,433.78	-\$15,433.78	\$204,683.46	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 238445003 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-51,759.38		
05/01/25	Sales/Maturities	Sale 51,759.38 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		51,759.38	-51,759.38	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	662.40			
05/01/25	Purchases	Purchase 662.40 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-662.40	662.40	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 238445006		253.84		
05/02/25	Purchases	Purchase 253.84 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-253.84	253.84	
Ending Balance 05/31/25			\$16,096.18	-\$16,096.18	\$153,840.32	\$0.00

### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bond, Series 2017 (Assessment Area Five Project)  
Revenue  
Account Number: 255620000

### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
<b>Beginning Balance 05/01/25</b>			<b>\$31,430.14</b>	<b>-\$31,430.14</b>	<b>\$383,468.38</b>	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 255620002 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-100,109.38		
05/01/25	Sales/Maturities	Sale 100,109.38 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		100,109.38	-100,109.38	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	1,240.98			
05/01/25	Purchases	Purchase 1,240.98 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-1,240.98	1,240.98	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 255620005		467.61		
05/02/25	Purchases	Purchase 467.61 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-467.61	467.61	
<b>Ending Balance 05/31/25</b>			<b>\$32,671.12</b>	<b>-\$32,671.12</b>	<b>\$285,067.59</b>	<b>\$0.00</b>

### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes



Account Name: Highland Meadows II Community Development District Special Assessment Bonds, Series 2019 (Assessment Area 7/7A  
Project) Revenue Account  
Account Number: 230650000

Page 6 of 7  
May 1, 2025 to May 31, 2025

#### TRANSACTION DETAIL

Date	Activity	Description	Income Cash	Principal Cash	Tax Cost	Estimated Gain/Loss
Beginning Balance 05/01/25			\$0.00	\$0.00	\$312,723.06	
05/01/25	Transfers	Cash Disbursement - Transfer to Another Account via Transfer, TRANSFER FUNDS TO 230650001 FOR PAYMENT DUE 5/1/2025 BCSAWYE		-66,385.63		
05/01/25	Sales/Maturities	Sale 66,385.63 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		66,385.63	-66,385.63	
05/01/25	Asset Income	Daily Rate Income on FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 For Period of 04/01/25 to 04/30/25 Due on 05/01/25, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX	1,012.04			
05/01/25	Purchases	Purchase 1,012.04 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/01/25, Contractual Settlement Date 05/01/25, CUSIP 31846V807, TICKER FOCXX		-1,012.04	1,012.04	
05/02/25	Transfers	Cash Receipt - Transfer from Another Account via Transfer, INCOME TRANSFER FROM 230650003		332.42		
05/02/25	Transfers	Cash Receipt - Portfolio Transfer via Transfer, TRANSFER FROM INCOME		1,012.04		
05/02/25	Transfers	Cash Disbursement - Portfolio Transfer via Transfer, TRANSFER TO CAPITAL	-1,012.04			
05/02/25	Purchases	Purchase 332.42 Units of FIRST AMERICAN FUNDS INC SHS -Y-TREASURY OBLIGATIONS FUND 3801 @ \$1.00, Trade Date 05/02/25, Contractual Settlement Date 05/02/25, CUSIP 31846V807, TICKER FOCXX		-332.42	332.42	
Ending Balance 05/31/25			\$0.00	\$0.00	\$247,681.89	\$0.00

#### TRANSACTION DETAIL MESSAGES

Estimates should not be used for tax purposes