



Rizzetta & Company

# Highland Meadows II Community Development District

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**Board of Supervisors  
Meeting  
November 30, 2023**

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

**[www.highlandmeadows2cdd.com](http://www.highlandmeadows2cdd.com)**

## **HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**

|                             |   |   |
|-----------------------------|---|---|
| <b>Board of Supervisors</b> | Miguel Santana-Vazquez<br>Deborah Galbraith<br>Kristen Anderson<br>Genelle Moore Tucker | Chair<br>Vice Chair<br>Assistant Secretary<br>Assistant Secretary |
| <b>District Manager</b>     | Brian Mendes  | Rizzetta & Company, Inc.  |
| <b>District Counsel</b>     | Kristen Trucco  | Latham Luna LLP.  |
| <b>District Engineer</b>    | Richard Mills   | Kimley-Horn   |

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

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

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at (407) 472-2471. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

# HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT II

District Office · Orlando, Florida · (407) 472-2471

Mailing Address · 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614

[www.highlandmeadows2cdd.org](http://www.highlandmeadows2cdd.org)

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November 22, 2023

Board of Supervisors  
Highland Meadows Community  
Development District II

## FINAL AGENDA

Dear Board Members:

The meeting of the Board of Supervisors of the **Highland Meadows Community Development District II** will be held on **November 30, 2023, at 5:00 p.m.** at the **Polk County Sheriff's Office Northeast District** located at **1100 Dunson Road, Davenport, FL 33896**. The following is the final agenda for this meeting:

1. **CALL TO ORDER/ROLL CALL**
2. **AUDIENCE COMMENTS**
3. **COMMUNITY UPDATES**
4. **BUSINESS ADMINISTRATION**
  - A. Landscape Inspection Report..... Tab 1
  - B. Consideration of Minutes of the Board of Supervisors' Meeting Held on October 19, 2023..... Tab 2
5. **BUSINESS ITEMS**
  - A. Consideration of Seat 5 Applicants..... Tab 3
  - B. Discussion of District Management Agreement
  - C. Discussion of Playground Enhancements ..... Tab 4
  - D. Discussion of Reserve Accounts
  - E. Discussion of Parking Rules and Procedures
  - F. Discussion of Resodding Soccer Field and Dog Park
  - G. Discussion of Security Company Termination
  - H. Ratification of FY 21-22 Audit RFP ..... Tab 5
  - I. Consideration of Fence Repair Proposals ..... Tab 6
  - J. Consideration of Mosquito Maintenance Proposal ..... Tab 7
  - K. Consideration of Resolution 2024-03; Amending FY 22-23 Budget ..... Tab 8
6. **STAFF REPORTS**
  - A. District Counsel
    1. Discussion of Rules ..... Tab 9
    2. Update on CDD Property behind Nighthawk & Sanderling
    3. Update on Scope of Emergency Powers
    4. Update on Lost and Found Areas/Process
  - B. District Engineer
  - C. District Manager
    1. DM Report
      1. Update on Insurance Claims
      2. Website Audit ..... Tab 10
7. **SUPERVISOR REQUESTS AND COMMENTS**
8. **ADJOURNMENT**

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

Very truly yours,  
*Brian Mendes*  
Brian Mendes

**TAB 1**

# Highland Meadows II

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## LANDSCAPE INSPECTION REPORT



October 31, 2023  
Rizzetta & Company  
Bryan Schaub – Landscape Specialist



Rizzetta & Company  
Professionals in Community Management

# Summary & Amenities Center

## General Updates, Recent & Upcoming Maintenance Events

- Mulch installation should be considered and implemented.
- Palm pruning completed.
- Upcoming Fertilization events for turf, beds and palms.

The following are action items for [Prince Landscaping](#) to complete. **Red items** indicates deficient from previous report. **Bold Red items** indicates deficient for more than a month. **Green text** indicates a proposal has been requested. **Blue** indicates irrigation. **Bold Black Underlined** are for Board information or decisions.

1. At the Amenities Center make sure to edge the soft edges on every other visit. Also, watch herbicide overspray.
2. There are fronds broken and hanging on the palms at the pool deck. Remove. (Pic 2)
3. In the turf areas surrounding the pool deck, there appear to be some coverage issues. Check nozzles & alignments.
4. Continue to lift the trees and large shrubs that are overhanging sidewalks & roads. Follow FDOT standards.
5. **There was an accident with damage to district property at the Golden Eagle entrance. (Pic 5 >)**
6. In the SE corner of Golden Eagle & Olsen, there are drip irrigation breaks. Repair.
7. Property-wide, treat all active ant mounds, raking out inactive mounds
8. On the NE side of the pool deck there is a Palm stump about 2 & half feet tall. The Palm looks to have died from Ganoderma or the stump is showing signs post-cut down (Conchs). The stump should be removed and taken off-site to be burned or destroyed in accordance with IFAS guidelines. The root ball should be ground down & the soil remediated. Another Palm **SHOULD NOT** be installed here.



# Pheasant, Woodlark, 10<sup>th</sup> & Tanager

9. At the dry retention area in the NE corner of Pheasant, the drip line irrigation is wrapped around a tree. Adjust the drip lines to alleviate this issue.

10. In the same area but in the NE corner of the fencing, Prince did a great job of removing the plant material. It is coming back. Remove.

11. Across the street from 1371 Woodlark, there appears to be a leak causing minor erosion emanating from a backflow preventor. Inspect to rule out an irrigation system leak. (Pic 11)



12. East along the boundary fence behind 1261 Woodlark, remove the plant material that is growing back from a prior cut down. Paint stumps with an herbicide for woody plants.

13. At the Sparrowcrest entrance median island, the interior bed is still unplanted.

14. In the SW corner of 10<sup>th</sup> & Patterson, diagnose and treat the stressed hedge units. Inventory the dead units & report the number to the DM.

15. Along 10<sup>th</sup>, inspect and inventory all missing and/or dead hedge units. Report number to the DM for replacement.

16. At the Ruby Run park, there are still some leaning trees. Try to straighten.

17. At the Ruby Run entrance in the ROWs and median island, diagnose & treat the declining Blue Daze. Replace dead/missing units.

18. Across the street at the Meadow Pointe entrance, diagnose and treat the same issue with the Blue Daze. (Pic 18)



19. In the same area, start to develop strong bed lines especially the tree rings.

20. At the Eaglecrest entrance median bullnose, diagnose & treat the declining/dying Podocarpus. If they die, let's replace with a lower profile plant.

21. At the south Tanager entrance, check the irrigation coverage as there appears to be some hot spots.

22. At the same entrance, treat the Chinch Bug infestation and replace dead turf. (Pic 22 >)

23. Behind 304 Willet, there is some erosion starting due to lack of turf coverage. Repair or install matching sod. (Pic 23 >)

24. In the same area, some turf areas have been scalped by the mowers. This may cause some erosion in the future.





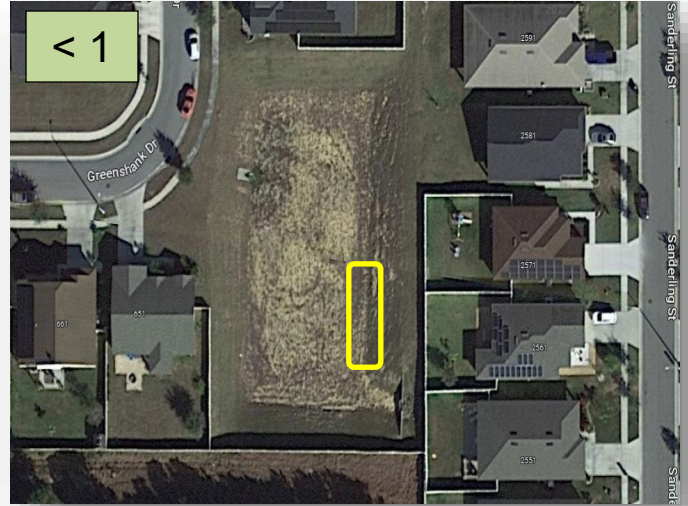
# Eaglecrest & Tanager

25. On the banks of the dry retention areas, watch for erosion. With the dry conditions and as we are heading into the dry season, make any adjustments to the mowing schedule or pattern to help alleviate this issue.
26. At the north Tanager entrance, set strong bed lines, especially the tree rings.
27. At the north Tanager entrance in both ROWs near the monuments, diagnose and treat the stressed Indian Hawthorn. Most likely a leaf cutter. Rejuve prune the units that require it.
28. Property-wide, treat all expansion joint crack weeds.



# Proposals

1. Prince to generate a proposal to seed the east bank of the dry retention area behind 2561 Sanderling Street with Bahia grass. The bank may have to have soil added or stabilization. See District Engineer, when possible, for any specific precautions or SOPs. Include all soil, demolition, cleanup, disposal, and irrigation repairs/adjustments. (Pic 1 >)
2. Prince to generate a proposal to remove, dispose of properly and stump grind the remaining parts of a dead Palm in the bed outside the pool deck in the NE side. Include all soil, mulch, demolition, cleanup, disposal, and irrigation repairs/adjustments. (Pic 2 >)
3. Prince to generate a proposal to install a screening bed around the irrigation pressure tanks and mechanicals at the north Tanager entrance & Ruby Run park using 7-gal Podocarpus. Beveling the beds to hold mulch & thoroughly eliminating any existing plant material prior to installation at the new bed locations. Include all soil, mulch, demolition, cleanup, disposal, and irrigation repairs/adjustments. Contact me with any questions. (Pic 3 >)



**TAB 2**

**MINUTES OF MEETING**

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

**HIGHLAND MEADOWS II  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Highland Meadows II Community Development District was held on **Thursday, October 19, 2023, at 3:30 p.m.** located at the Tom Fellows Community Center, located at 207 North Blvd. W., Davenport, FL 33837.

Present and constituting a quorum:

|                   |  |
|-------------------|--|
| Deborah Galbraith | <b>Board Supervisor, Vice Chairperson</b>    |
| Kristen Anderson  | <b>Board Supervisor, Assistant Secretary</b> |
| Genelle Moore     | <b>Board Supervisor, Assistant Secretary</b> |

Also present were:

|                  |   |
|------------------|---|
| Scott Brizendine | <b>District Manager, Rizzetta &amp; Company, Inc.</b> |
| Brian Mendes     | <b>District Manager, Rizzetta &amp; Company, Inc.</b> |
| Kristen Trucco   | <b>District Counsel, Kutak Rock LLP</b>               |

Audience **Present**

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Mendes called the meeting to order and confirmed a quorum.

**SECOND ORDER OF BUSINESS**

**Audience Comments**

A member of the audience voiced concerns about food at the pool.

A member of the audience nominated John G for CDD vacant seat.

A member of the audience commended the board on improved security.

A member of the audience suggested for district staff to check on Pentis and Merlin

A member of the audience voiced concerns for pool security.

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**THIRD ORDER OF BUSINESS**

**Consideration of Minutes of the Board of  
Supervisors meeting held on September  
21, 2023**

Mr. Mendes presented the Minutes of the Board of Supervisors meeting held on September 21, 2023 and asked if any changes were requested. It was stated the amended minutes were not on the agenda. The board approved the corrected minutes.

On Motion by Ms. Galbraith, seconded by Ms. Anderson, with all in favor, the Board of Supervisors approved the Minutes of the Board of Supervisors meeting held on September 21, 2023, for the Highland Meadows II Community Development District.

**FOURTH ORDER OF BUSINESS**

**Consideration of Operation &  
Maintenance Expenditures for  
September 2023**

Mr. Mendes presented the operation and maintenance expenditures for September 2023 and asked if there were any questions. There were none.

On Motion by Ms. Anderson, seconded by Ms. Galbraith, with all in favor, the Board of Supervisors ratified the operation and maintenance expenditures for September 2023 (\$75,434.51), for the Highland Meadows II Community Development District.

**FIFTH ORDER OF BUSINESS**

**Discussion on CDD Property behind  
Nighthawk & Sanderling**

Mr. Mendes opened the discussion and stated he completed the district manager inspection, created the report, and turned it over to counsel.

Counsel reported on their investigation of the blocked CDD areas and stated that they will have more updates at the next meeting.

**SIXTH ORDER OF BUSINESS**

**Discussion of Parking/Bolton**

Mr. Mendes opened the discussion and counsel gave an update on the matter.

The board requested to either place a sign or paint the curbs to signify the no parking.

It was stated to involve the district engineer in putting up signage or paint.

The board stated that they do not want to amend the rules/maps.

Ms. Anderson stated that she wants to discuss with Bolton about doing patrols 8:00 pm – 6:00 am on weekends. It is stated that district staff will pursue this.

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**SEVENTH ORDER OF BUSINESS**

**Discussion of Revised Security Hours & Services**

Mr. Mendes presented the discussion to the board.

Discussion ensued with the board.

Counsel suggested redoing the scope of service in the contract and the service hours.

**EIGHTH ORDER OF BUSINESS**

**Consideration of Amenity Service Proposals**

Mr. Mendes presented the proposals to the board and asked if they had any questions.

Mr. Lopez stated that A&E will provide the contract for \$5,000.

Mr. Pastrana from HP Home Solutions presented a report from last months work and presented his proposal.

Ms. Anderson referred to Ms. Moore’s comment “That we should stop changing vendors so often” and the rest of the board agrees.

On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of Supervisors approved to keep HP Home solutions as vendor with a revised proposal, for the Highland Meadows II Community Development District.

**NINTH ORDER OF BUSINESS**

**Consideration of Sign Repair Proposals**

Mr. Mendes presented the proposals to the board and asked if there were any questions.

Mr. Lopez from A&E stated that he can go down to \$4,200.

Mr. Pastrana from HP Home Solutions reported their proposal was \$2,156.

Mr. Lopez from A&E agreed to do the work for \$1,500.

Mr. Mendes stated that he needs to review amenity cameras for vandalism.

On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of Supervisors approved the A&E sign repair proposal with district staff approval, for the Highland Meadows II Community Development District.

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**TENTH ORDER OF BUSINESS**

**Consideration of Phase 3 Fence Proposals**

Mr. Mendes presented the proposals to the board and asked if there were any questions.

Ms. Galbraith inquired on a violation the district engineer was to respond to.

On Motion by Ms. Anderson, seconded by Galbraith, with all in favor, the Board of Supervisors approved HP Home Solutions phase three fence proposal, for the Highland Meadows II Community Development District.

**ELEVENTH ORDER OF BUSINESS**

**Consideration of Field Manager Proposals**

Mr. Mendes presented the proposals to the board and asked if there were any questions.

Counsel recommended that the board of supervisors reconsider if they need a field manager.

Ms. Moore stated that the community does not need a field manager.

Ms. Galbraith stated that the community does not need a field manager as well.

Ms. Anderson agreed with Ms. Moore and Ms. Galbraith.

Mr. Brizendine reported on the background, on why district staff submitted a proposal.

Mr. Pastrana from HP Home Solutions stated that he will report any immediate problems.

This agenda item was tabled by the board.

**TWELFTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-02, Designating an Assistant Secretary**

Mr. Mendes presented resolution 2024-02 to the board and asked if there were any questions.

On Motion by Ms. Anderson, seconded by Galbraith, with all in favor, the Board of Supervisors adopted resolution 2024-02; Designating an Assistant Secretary, for the Highland Meadows II Community Development District.

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**THIRTEENTH ORDER OF BUSINESS**

**Consideration of Resolution 2024-01, Declaring Seat 5 Vacancy & Setting Deadline for Application**

Mr. Mendes presented resolution 2024-01 to the board and asked if there were any questions.

Counsel reported that Seat five’s term expires November 2024. Inviting the public to run for the CDD seat next meeting and also stated application deadline is November 9th.

Ms. Anderson stated that she wants to announce this vacant seat to the residents.

Mr. Mendes stated that he will prepare an email blast to the HOA’s to send communication to residents and also stated it to be put on announcement sheet at amenity center.

On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of Supervisors are to accept resolution 2024-01; Declaring Seat 5 Vacancy, for the Highland Meadows II Community Development District.

**THIRTEENTH ORDER OF BUSINESS**

**Acceptance of Addendum to Rizzetta & Company, Inc. District Agreement**

Mr. Mendes presented the addendum to the board of supervisors and asked if there were any questions. There were none.

On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of Supervisors accepted the addendum to Rizzetta & Company, Inc. District Agreement, for the Highland Meadows II Community Development District.

**FOURTEENTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Counsel**

Counsel reported on everything they are working on.

Counsel reviewed phase 7 and 7a construction funds to the board.

It is recommended to work with the district engineer to suggest what to use these funds for.

Ms. Moore inquired if this can be repurposed. Counsel reported that it cannot.

Counsel stated that they can consult with bond counsel to see if it can be utilized.



237 On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of  
238 Supervisors approved the district engineer to investigate if this area is complete or needs  
239 improvements, for the Highland Meadows II Community Development District.

240 **B. District Engineer**

243 On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of  
244 Supervisors approved to initiate the district engineer to conduct annual report, for the  
245 Highland Meadows II Community Development District.

246 **C. District Manager**

247 Mr. Mendes opened the discussion on the shed removal. It was requested to try  
248 and seek reimbursement and if not to donate the shed if it is not considered  
249 scrap.  
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252 On Motion by Ms. Anderson, seconded by Ms. Moore, with all in favor, the Board of  
253 Supervisors approved sign purchase of amenity center QR code (ensure sign code works),  
254 for the Highland Meadows II Community Development District.

255 **FIFTEENTH ORDER OF BUSINESS**

**Audience Comments and Supervisor  
Requests**

256 A member of the audience inquired if a link could be set up for amenity card payment.  
257

258 A member of the audience inquired if residents could get more than one amenity card  
259 per home.  
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261 A member of the audience inquired about the painting areas for no parking.  
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263 Supervisor Anderson inquired on vendor communication and emergency powers.  
264 Counsel clarified this inquiry.  
265

266 Counsel stated that a review of the scope on emergency powers can be addressed  
267 at the next meeting.  
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269 Supervisor Moore stated that she was not paid for the last meeting.  
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271 Discussion ensued among the board members on the idea of creating a lost and  
272 found area/system. Counsel reported that they will get back to the board on that inquiry.  
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**SIXTEENTH ORDER OF BUSINESS**

**Adjournment**

On a Motion by Ms. Galbraith, seconded by Ms. Anderson, with all in favor, the Board of Supervisors adjourned the meeting at 6:22 p.m. for the Highland Meadows II Community Development District.

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Assistant Secretary

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Chairperson/Vice Chairperson

DRAFT

**TAB 3**

Application for Appointment to Seat No. 5 of the Board of Supervisors for the  
Highland Meadows II Community Development District

APPLICANT NAME: Amber Gil EMAIL ADDRESS: amberngil@yahoo.com  
ADDRESS: 2581 Sanderling St., Haines City, FL 33844  
TELEPHONE NO.: 863-206-6011  
HOW LONG HAVE LIVED IN THE HIGHLAND MEADOWS II CDD? 6 years

**PLEASE ADD ADDITIONAL SHEETS IF NECESSARY AND/OR ATTACH A RESUME IF YOU DESIRE.**

(1) PLEASE LIST ANY SPECIAL CONTRIBUTIONS YOU BELIEVE YOU CAN BRING TO THE DISTRICT:

My background in management, meticulous attention to detail, and experience in research and development would undoubtedly prove to be a valuable contribution.

(2) PLEASE EXPLAIN WHY YOU WISH TO SERVE ON THE BOARD OF SUPERVISORS FOR THE DISTRICT:

I am interested in serving on the board in order to represent the concerns and perspectives of fellow residents, as well as contribute towards creating a positive influence.

(3) HAVE YOU ATTENDED ANY OF THE DISTRICT'S BOARD OF SUPERVISORS MEETINGS? No

(4) PLEASE LIST YOUR INVOLVEMENT WITH ANY HOMEOWNERS ASSOCIATION(S) AND/OR OTHER GOVERNING BOARDS/COUNCILS: Currently serve as President for Navigator Academy of Leadership's Parent Association for Community & Culture.

(5) ARE YOU A QUALIFIED ELECTOR IN THIS DISTRICT? Yes

*(IF YOU ARE NOT LISTED AS AN OWNER OF PROPERTY WITHIN THE DISTRICT ACCORDING TO THE POLK COUNTY PROPERTY APPRAISER'S WEBSITE, PLEASE PROVIDE PROOF OF RESIDENCY WITHIN THE DISTRICT. CONSISTENT WITH THE REQUIREMENTS OF THE TAX COLLECTOR FOR POLK COUNTY, PROOF OF RESIDENCY MAY BE ESTABLISHED BY PROVIDING DOCUMENTATION, INCLUDING TWO OF THE FOLLOWING: DEED; MORTGAGE; RENTAL AGREEMENT/LEASE; UTILITY BILL (HOOKUP OR WORK ORDER NOT MORE THAN 2 MONTHS OLD); FINANCIAL INSTITUTION STATEMENT (NOT MORE THAN 2 MONTHS OLD); MEDICAL OR HEALTH CARD WITH ADDRESS LISTED).*

**PLEASE RETURN THIS FORM (WITH ANY SUPPORTING DOCUMENTATION YOU WISH) NO LATER THAN NOVEMBER 9<sup>TH</sup>, 2023 TO BRIAN MENDES OF RIZZETTA & COMPANY (DISTRICT MANAGER), BY EMAIL TO [BMENDES@RIZZETTA.COM](mailto:BMENDES@RIZZETTA.COM) OR BY MAIL TO RIZZETTA & COMPANY, 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614, ATTENTION BRIAN MENDES. PLEASE CONTACT BRIAN MENDES WITH ANY QUESTIONS (BY EMAIL OR TELEPHONE AT 407-472-2471, EXT. 4404).**

**IMPORTANT NOTICE:**

*Board of Supervisors for Community Development Districts are required to comply with all applicable laws governing public officers in Florida including, but not limited to, Florida's "Government in the Sunshine" law under Section 286.011, Fla. Stat.; Florida's Code of Ethics for Public Officers under Chapter 112, Fla. Stat.; and Florida's Public Records law under Chapter 119, Fla. Stat. Training in these areas will be provided by the District.*

SIGN:  DATED: 11/07/2023

PRINT: Amber Gil DATE RECEIVED BY DISTRICT MANAGER: \_\_\_\_\_

# Amber Gil

Haines City, FL • 33844 • (863) 206-6011 • amberngil@yahoo.com

## SUMMARY

Motivated and passionate hospitality professional with 15+ years of experience in hospitality. Action and detail-oriented with the ability to communicate effectively. Enthusiastic about creating a desirable work environment while encouraging and developing staff. Committed to self-improvement with a drive to meet or exceed deadlines and expectations.

## SKILLS & ABILITIES

- Microsoft Office (Outlook, Word, & Excel).
- Oracle MICROS POS, Materials Control (MC), & Enterprise Management Console (EMC)
- Berg Liquor Control System.
- HotSchedules.

## EXPERIENCE

### **Parent Association for Community & Culture**

July 2023 – Present

#### *Navigator Academy of Leadership*

*President - Volunteer; Davenport, FL*

- Prepare agendas for and preside over all meetings of the organization.
- Prepared annual budget for the upcoming year for approval.
- Created spreadsheets, forms and executive board member binders for organization and record keeping.
- Created and implemented Teacher Grant program for classroom enrichment & supplies.
- Research and implementation of exciting new ways to raise money.
- Collaborate with the Principal and school board to be sure all PACC activities are in alignment with the school & PACC mission statements.

### **Grand Bohemian Hotel Orlando**

July 2022 – March 2023

*Beverage Manager; Orlando, FL*

- Responsible for reopening and rebranding of the Bösendorfer lobby lounge.
- Oversee operations for two outlets and In-Room dining. 2023
- Responsible for beverage menu creation & concept design for newly renovated lounge, restaurant, and brand-new pool bar outlet.
- Manage beverage inventory control and ordering for bars and special functions.
- Improved efficiency and internal controls by revising AGILYSYS POS interface.

### **Shades of Green Resort**

May 2021 – July 2022

*Assistant Business Manager (Restaurants); Lake Buena Vista, FL*

- Oversee day-to-day operations and staff in multiple food and beverage outlets within the hotel.
- Assigned to manage all beverage operations, bar staff schedules, development, and recruiting.
- Increased employee satisfaction by developing employee recognition and accountability programs.
- Vendor liaison to enhance beverage portfolio while increasing sales revenue.
- Manage labor costs and scheduling for 50+ employees including contract staffing.
- Improved efficiency and internal controls in multiple outlets by revising MICROS POS interface.
- Collaborated with the warehouse manager to organize and maintain inventory controls and simplify interdepartmental processes.

### **Shades of Green Resort**

October 2018 – May 2021

*Lead Bartender; Lake Buena Vista, FL*

- Assisted in daily operational management duties including, guest services, reporting, scheduling, and inventory controls.
- Improved efficiency by revising bartender standards and sequence of service.
- Reduced wine costs 13% by identifying and eliminating inventory issues, adding higher quality wines, and pricing competitively.
- Increased beverage sales by initiating quarterly beverage offerings and collaborating with marketing department to promote seasonal items.
- Partnered with Food & Beverage Controller to configure & implement Berg Inventory Control System.

**Shades of Green Resort**

July 2013 – October 2018

*Bartender; Lake Buena Vista, FL*

- Interacted with guests in a friendly manner to cultivate a comfortable and fun atmosphere in a fast-paced restaurant.
- Upsold regular and promotional food and beverage menu items.
- Used proper techniques to create innovative drink recipes while also practicing responsible alcohol service.
- Maintained bartender bank ensuring accuracy and properly charging for all sold items.

**EDUCATION****Valencia College; Orlando, FL**

August 2016 – May 2018

Associate of Science: Hospitality &amp; Tourism Management

- Hospitality Guest Service Specialist Certificate
- Restaurant Food Service Management Certificate
  - ServSafe Food Protection Management Certification
  - ServSafe Alcohol Certificate

## **Application for Appointment to Seat No. 5 of the Board of Supervisors for the Highland Meadows II Community Development District**

**APPLICANT NAME:** Michael DeWolf II

**EMAIL ADDRESS:** michaelddewolfii@gmail.com

**ADDRESS:**1052 Zion Drive Haines City Florida 33844

**TELEPHONE NO:** 518-210-1619

**HOW LONG HAVE LIVED IN THE HIGHLAND MEADOWS II CDD?** March 12<sup>th</sup>, 2021

### **(1) PLEASE LIST ANY SPECIAL CONTRIBUTIONS YOU BELIEVE YOU CAN BRING TO THE DISTRICT:**

- 1)Excellent verbal and written communication skills
- 2)The ability to listen and problem solve with empathy and understanding.
- 3) Excellent teamwork
- 4)Public speaking
- 5)The ability to handle difficult situations by partnering with others to find success

### **(2) PLEASE EXPLAIN WHY YOU WISH TO SERVE ON THE BOARD OF SUPERVISORS FOR THE DISTRICT:**

I have a strong passion for community and enjoy serving others for the betterment of the community. I am willing to speak with and engage with anyone even in difficult situations and believe that serving your community is one of the highest honors you can have. The satisfaction I get from seeing a community or work place thrive lets me know public office is something I have have a passion for and am willing to give great effort to see community succeed. I want nothing more than to see this community succeed and grow with success in the years to come and I think my addition to the Board of supervisors could help make that happen.

### **(3) HAVE YOU ATTENDED ANY OF THE DISTRICT'S BOARD OF SUPERVISORS MEETINGS?**

No due to my current work schedule, however if appointed I have gotten approval from my job to be able to attend all meetings and make time to support the community however necessary. I do read the minutes and look over the budget on a monthly basis to see what is happening in the community.

### **(4) PLEASE LIST YOUR INVOLVEMENT WITH ANY HOMEOWNERS ASSOCIATION(S) AND/OR OTHER GOVERNING BOARDS/COUNCILS:**

I have served on the Summerview Crossing HOA board and as it's president since the inception of the Board in October 2021

### **(5) ARE YOU A QUALIFIED ELECTOR IN THIS DISTRICT? YES**

(IF YOU ARE NOT LISTED AS AN OWNER OF PROPERTY WITHIN THE DISTRICT ACCORDING TO THE POLK COUNTY PROPERTY APPRAISER'S WEBSITE, PLEASE PROVIDE PROOF OF RESIDENCY WITHIN THE DISTRICT. CONSISTENT WITH THE REQUIREMENTS OF THE TAX COLLECTOR FOR POLK COUNTY, PROOF OF RESIDENCY MAY BE ESTABLISHED BY PROVIDING DOCUMENTATION, INCLUDING TWO OF THE FOLLOWING: DEED; MORTGAGE; RENTAL AGREEMENT/LEASE; UTILITY BILL (HOOKUP OR WORK ORDER NOT MORE THAN 2 MONTHS OLD); FINANCIAL INSTITUTION STATEMENT (NOT MORE THAN 2 MONTHS OLD); MEDICAL OR HEALTH CARD WITH ADDRESS LISTED). PLEASE RETURN THIS FORM (WITH ANY SUPPORTING DOCUMENTATION YOU WISH) NO LATER THAN NOVEMBER 9TH, 2023 TO BRIAN MENDES OF RIZZETTA & COMPANY (DISTRICT MANAGER), BY EMAIL TO BMENDES@RIZZETTA.COM OR BY MAIL TO RIZZETTA & COMPANY, 3434 COLWELL AVENUE, SUITE 200, TAMPA, FLORIDA 33614, ATTENTION BRIAN MENDES. PLEASE CONTACT BRIAN MENDES WITH ANY QUESTIONS (BY EMAIL OR TELEPHONE AT 407-472-2471, EXT. 4404). IMPORTANT NOTICE: Board of Supervisors for Community Development Districts are required to comply with all applicable laws governing public officers in Florida including, but not limited to, Florida's "Government in the Sunshine" law under Section 286.011, Fla. Stat.; Florida's Code of Ethics for Public Officers under Chapter 112, Fla. Stat.; and Florida's Public Records law under Chapter 119, Fla. Stat. Training in these areas will be provided by the District.

SIGN:  DATED: 10/24/2023

PRINT: Michael D DeWolf II

DATE RECEIVED BY DISTRICT MANAGER: \_\_\_\_\_



# MICHAEL DEWOLF II

1052 Zion Drive Haines City Florida, 33844

[Michaelddewolfii@gmail.com](mailto:Michaelddewolfii@gmail.com)

## **SALES AND SOLUTIONS LEADERSHIP- DISNEY CENTRAL DISNEY PARKS 2013-PRESENT**

- Manager on Duty supporting over 600 Disney Central Cast Members to ensure they have tools and proper development necessary to provide excellent guest service.
- Lead of a team of over 20 direct reports creating an inclusive and safe working environment focused on teamwork and ambitious sales and service goals.
- Lead Team Meetings to ensure Cast were up to date on any sales or service updates and allow Cast to round table any new ideas or concerns
- Responsible for partnering with Labor operations to ensure all schedules and pay were correct for the team.
- Develop promotions for team to boost morale and encourage excellent guest scores and sales goals.
- Hiring Manager responsible for attending Job fairs and interviewing potential candidates for employment at Disney Central

## **HOA BOARD OF DIRECTORS PRESIDENT -SUMMERVIEW CROSSING HOA**

- Act as the lead for homeowners to assist in all community HOA related concerns
- Manage and approve budget spending for HOA
- Facilitate annual and HOA board meetings
- Work closely with Highland community management company to ensure all HOA business orders are taken care of.
- Communicate effectively and efficiently with community to ensure all residents are kept up to date on community matters.

## **SKILLS**

- Teamwork/Collaboration
- Communication (Written and verbal)
- Problem solving
- Training and Development
- Guest Service
- Technical triaging
- Leadership
- Public Speaking/Presentations

## **EDUCATION**

SUNY Oswego- Journalism/Broadcast communication

University of Arizona- Law- in progress

Application for Appointment to Seat No. 5 of the Board of Supervisors  
Highland Meadows II Community Development District

APPLICANT NAME: John Guzikowski EMAIL ADDRESS: John.Guzikowski@BrightHouse.com  
ADDRESS: 2490 Sanderling St. Haines City, FL. 33844  
TELEPHONE NO.: (863) 438-4979  
HOW LONG HAVE LIVED IN THE HIGHLAND MEADOWS II CDD? 4 years

PLEASE ADD ADDITIONAL SHEETS IF NECESSARY AND/OR ATTACH A RESUME IF YOU HAVE ONE.

(1) PLEASE LIST ANY SPECIAL CONTRIBUTIONS YOU BELIEVE YOU CAN BRING TO THE DISTRICT:  
Worked in the finance division of a major newspaper (Orlando Sentinel) for 15 years.

(2) PLEASE EXPLAIN WHY YOU WISH TO SERVE ON THE BOARD OF SUPERVISORS FOR THE DISTRICT:  
I ran in the last election, Nov 22 for seat 2. I feel I can still serve as capable candidate and competent candidate.

(3) HAVE YOU ATTENDED ANY OF THE DISTRICT'S BOARD OF SUPERVISORS MEETINGS? Yes, been to all meetings the last 3 years or more

(4) PLEASE LIST YOUR INVOLVEMENT WITH ANY HOMEOWNERS ASSOCIATION(S) AND/OR GOVERNING BOARDS/COUNCILS:  
Highlands Meadows 3-A, President since 2022, Highlands Meadows 3-A, Secretary 2019-2022

(5) ARE YOU A QUALIFIED ELECTOR IN THIS DISTRICT? yes

(IF YOU ARE NOT LISTED AS AN OWNER OF PROPERTY WITHIN THE DISTRICT ACCORDING TO THE POLK COUNTY APPRAISER'S WEBSITE, PLEASE PROVIDE PROOF OF RESIDENCY WITHIN THE DISTRICT. CONSISTENT WITH THE REQUIREMENTS OF THE TAX COLLECTOR FOR POLK COUNTY, PROOF OF RESIDENCY MAY BE ESTABLISHED BY PROVIDING DOCUMENTATION INCLUDING TWO OF THE FOLLOWING: DEED; MORTGAGE; RENTAL AGREEMENT/LEASE; UTILITY BILL (HOOKUP NOT MORE THAN 2 MONTHS OLD); FINANCIAL INSTITUTION STATEMENT (NOT MORE THAN 2 MONTHS OLD); HEALTH CARD WITH ADDRESS LISTED).

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IMPORTANT NOTICE:

Board of Supervisors for Community Development Districts are required to comply with all applicable laws governing public officers in Florida including, but not limited to, Florida's "Government in the Sunshine" law under Section 286.011, Fla. Stat.; Florida's Code of Ethics for Public Officers under Chapter 218, Fla. Stat.; and Florida's Public Records law under Chapter 119, Fla. Stat. Training in these areas is available through the Florida Department of State, Office of the State Auditor, and the Florida Department of Banking Regulation.

(5) ARE YOU A QUALIFIED ELECTOR IN THIS DISTRICT? yes

(IF YOU ARE NOT LISTED AS AN OWNER OF PROPERTY WITHIN THE DISTRICT ACCORDING TO THE POLK COUNTY APPRAISER'S WEBSITE, PLEASE PROVIDE PROOF OF RESIDENCY WITHIN THE DISTRICT. CONSISTENT WITH THE REQUIREMENTS OF THE POLK COUNTY TAX COLLECTOR FOR POLK COUNTY, PROOF OF RESIDENCY MAY BE ESTABLISHED BY PROVIDING DOCUMENTATION INCLUDING TWO OF THE FOLLOWING: DEED; MORTGAGE; RENTAL AGREEMENT/LEASE; UTILITY BILL (HOOKUP NOT MORE THAN 2 MONTHS OLD); FINANCIAL INSTITUTION STATEMENT (NOT MORE THAN 2 MONTHS OLD); HEALTH CARD WITH ADDRESS LISTED).

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SIGN: John Guzikowski DATED: \_\_\_\_\_  
PRINT: John Guzikowski DATE RECEIVED BY DISTRICT MANAGER: \_\_\_\_\_

**TAB 4**











**TAB 5**

**Highland Meadows II  
Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**Highland Meadows II Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**TABLE OF CONTENTS**

|  | <u>Page<br/>Number</u> |
|--|------------------------|
| <b>FINANCIAL SECTION</b>   |                        |
| REPORT OF INDEPENDENT AUDITORS   | 1-3                    |
| MANAGEMENT’S DISCUSSION AND ANALYSIS   | 4-9                    |
| BASIC FINANCIAL STATEMENTS:  |                        |
| Government-wide Financial Statements:  |                        |
| Statement of Net Position  | 10                     |
| Statement of Activities  | 11                     |
| Fund Financial Statements:   |                        |
| Balance Sheet – Governmental Funds   | 12                     |
| Reconciliation of Total Governmental Fund Balances<br>to Net Position of Governmental Activities   | 13                     |
| Statement of Revenues, Expenditures and Changes in Fund<br>Balances – Governmental Funds   | 14                     |
| Reconciliation of the Statement of Revenues, Expenditures<br>and Changes in Fund Balances of Governmental Funds<br>to the Statement of Activities  | 15                     |
| Statement of Revenues, Expenditures and Changes in Fund<br>Balances – Budget and Actual – General Fund   | 16                     |
| Notes to Financial Statements  | 17-29                  |
| INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER<br>FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS<br>BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN<br>ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i> | 30-31                  |
| MANAGEMENT LETTER  | 32-34                  |
| INDEPENDENT ACCOUNTANTS’ REPORT/COMPLIANCE WITH<br>SECTION 218.415, FLORIDA STATUTES   | 35                     |



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## REPORT OF INDEPENDENT AUDITORS

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

### Report on Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Highland Meadows II Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Highland Meadows II Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS), and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

Fort Pierce / Stuart

To the Board of Supervisors  
Highland Meadows II Community Development District

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 one year beyond the financial statement date, including currently known information that may raise substantial doubt thereafter.

### ***Auditor's Responsibility 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government 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 could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement 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 judgement, 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.

To the Board of Supervisors  
Highland Meadows II Community Development District

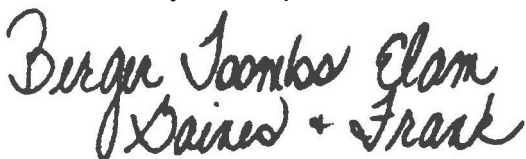
***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis 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 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 a report dated November 6, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is 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 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 Highland Meadows II Community Development District's internal control over financial reporting and compliance.



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

November 6, 2023

**Highland Meadows II Community Development District**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**For the Year Ended September 30, 2022**

Management's discussion and analysis of Highland Meadows II Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) *Government-wide financial statements*, 2) *Fund financial statements*, and 3) *Notes to financial statements*. The *Government-wide financial statements* present an overall picture of the District's financial position and results of operations. The *Fund financial statements* present financial information for the District's major funds. The *Notes to financial statements* provide additional information concerning the District's finances.

The *Government-wide financial statements* are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by the private-sector. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position are reported in three categories; 1) net investment in capital assets, 2) restricted and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities funded by the District include general government, physical environment, culture/recreation and debt service.

*Fund financial statements* present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

**Highland Meadows II Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

*Fund financial statements* include a **balance sheet** and a **statement of revenues, expenditures and changes in fund balances** for all governmental funds. A **statement of revenues, expenditures and changes in fund balances – budget and actual**, is provided for the District's General Fund. *Fund financial statements* provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

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 balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government'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 statement of revenues, expenditures, and changes in fund balances provide reconciliations to facilitate this comparison between governmental funds and governmental activities.

*Notes to financial statements* provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets, and long-term debt are some of the items included in the *notes to financial statements*.

**Financial Highlights:**

The following are the highlights of financial activity for the year ended September 30, 2022.

- The District's total assets exceeded total liabilities by \$3,238,650 (net position). Unrestricted net position \$909,940. Restricted net position was \$629,441. Net investment in capital assets was \$1,699,269.
- Governmental activities revenues totaled \$2,099,408 while governmental activities expenses totaled \$2,202,344.



**Highland Meadows II Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District.

**Net Position**

|                                     | <b>Governmental Activities</b> |                     |
|-------------------------------------|--------------------------------|---------------------|
|                                     | <b>2022</b>                    | <b>2021</b>         |
| Current assets                      | \$ 959,857                     | \$ 740,770          |
| Restricted assets                   | 2,231,101                      | 2,660,945           |
| Capital assets, net of depreciation | 17,105,496                     | 17,776,808          |
| Total Assets                        | <u>20,296,454</u>              | <u>21,178,523</u>   |
| <br>                                |                                |                     |
| Current liabilities                 | 720,169                        | 746,229             |
| Non-current liabilities             | 16,337,635                     | 17,090,708          |
| Total Liabilities                   | <u>17,057,804</u>              | <u>17,836,937</u>   |
| <br>                                |                                |                     |
| Net investment in capital assets    | 1,699,269                      | 1,704,222           |
| Net position-restricted             | 629,441                        | 974,587             |
| Net position-unrestricted           | <u>909,940</u>                 | <u>662,777</u>      |
| <br>                                |                                |                     |
| Total Net Position                  | <u>\$ 3,238,650</u>            | <u>\$ 3,341,586</u> |

The increase in current assets is related to revenues exceeding expenditures in the General Fund in the current year.

The decrease in restricted assets is related to capital asset activity and principal payments on long-term debt in the current year.

The decrease in capital assets is mainly related to current year depreciation.

The decrease in non-current liabilities is related to the principal payments in the current year.

**Highland Meadows II Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Financial Analysis of the District (Continued)**

The following schedule provides a summary of the changes in net position of the District.

|                                  | <b>Change in Net Position</b>  |                     |
|----------------------------------|--------------------------------|---------------------|
|                                  | <b>Governmental Activities</b> |                     |
|                                  | <b>2022</b>                    | <b>2021</b>         |
| Program Revenues                 |                                |                     |
| Charges for services             | \$ 2,081,675                   | \$ 3,989,963        |
| General Revenues                 |                                |                     |
| Investments earnings             | 8,848                          | 208                 |
| Other revenues                   | 8,885                          | 7,871               |
| Total Revenues                   | <u>2,099,408</u>               | <u>3,998,042</u>    |
| Expenses                         |                                |                     |
| General government               | 131,487                        | 152,940             |
| Physical environment             | 1,022,375                      | 1,029,988           |
| Culture/recreation               | 175,992                        | 164,331             |
| Interest and other charges       | 872,490                        | 942,980             |
| Total Expenses                   | <u>2,202,344</u>               | <u>2,290,239</u>    |
| Change in Net Position           | (102,936)                      | 1,707,803           |
| Net Position - Beginning of Year | <u>3,341,586</u>               | <u>1,633,783</u>    |
| Net Position - End of year       | <u>\$ 3,238,650</u>            | <u>\$ 3,341,586</u> |

The decrease in charges for services is related to prepayments for debt service in the prior year.

The decrease in general government is related to the decrease in legal, arbitrage and assessment administration expenses in the current year.

The decrease in interest and other charges is related to the principal payments made on long-term debt in the current year.

**Highland Meadows II Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

| <u>Description</u>                  | <b>Governmental Activities</b> |                      |
|-------------------------------------|--------------------------------|----------------------|
|                                     | <u>2022</u>                    | <u>2021</u>          |
| Construction in progress            | \$ 4,501,982                   | \$ 4,488,903         |
| 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                           | 27,650                         | -                    |
| Accumulated depreciation            | <u>(3,086,126)</u>             | <u>(2,374,085)</u>   |
| Total Capital Assets (Net)          | <u>\$ 17,105,496</u>           | <u>\$ 17,776,808</u> |

During the year, depreciation was \$712,041, additions to construction in progress were \$13,079 and equipment additions were \$27,650.

**General Fund Budgetary Highlights**

The budget exceeded actual expenditures primarily because security and landscaping expenditures were less than anticipated.

The September 30, 2022 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In October 2014, the District issued \$1,860,000 Special Assessment Bonds Series 2014 (Assessment Area One Project) and \$1,575,000 Special Assessment Bonds Series 2014 (Assessment Area Two Project). The bonds were issued to finance the acquisition and construction of Assessment Area One and Two Projects. The balances outstanding at September 30, 2022 were \$800,000 and \$1,215,000, respectively.
- ◆ In February 2016, the District issued \$3,645,000 Special Assessment Bonds Series 2016 (Assessment Area Three Project) and \$1,785,000 Special Assessment Bonds Series 2016 (Assessment Area Four Project). The bonds were issued to finance the acquisition and construction of Assessment Areas Three and Four. The balance outstanding at September 30, 2022 were \$2,185,000 and \$1,265,000, respectively.

**Highland Meadows II Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)**

**Debt Management (Continued)**

- ◆ In March 2017, the District issued \$5,370,000 Special Assessment Bonds Series 2017 (Assessment Area Five Project) and \$2,700,000 Special Assessment Bonds Series 2017 (Assessment Area Six Project). The bonds were issued to finance the acquisition and construction of Assessment Area Five and Six Projects. The balances outstanding at September 30, 2022 were \$3,945,000 and \$1,660,000 respectively.
- ◆ In September 2017, the District issued \$3,950,000 Special Assessment Bonds Series 2017 (Assessment Area 4B/C Project). The bonds were issued to finance the acquisition and construction of Assessment Area 4B/C Project. The balance outstanding at September 30, 2022 was \$2,295,000.
- ◆ In December 2019, the District issued \$5,765,000 Special Assessment Bonds Series 2019 (Assessment Area 7/7A Project). The bonds were issued to finance the acquisition and construction of Assessment Area 7/7A Project. The balance outstanding at September 30, 2022 was \$3,350,000.
- ◆ In previous years, the District entered into financed purchase agreements for financing the acquisition of certain playground equipment. The outstanding balance was paid off during the current year.

**Economic Factors and Next Year's Budget**

Highland Meadows II Community Development District does not expect any economic factors to have any significant effect on the financial positions or results of operation of the District in fiscal year 2023.

**Request for Information**

The financial report is designed to provide a general overview of Highland Meadows II Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Highland Meadows II Community Development District, Accounting Department, 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

**Highland Meadows II Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2022**

|                                       | <u><b>Governmental<br/>Activities</b></u> |
|---------------------------------------|---|
| <b>ASSETS</b>                         |   |
| Current Assets                        |   |
| Cash and cash equivalents             | \$ 757,920                                |
| Investments                           | 151,329                                   |
| Special assessments receivable        | 4,337                                     |
| Deposits                              | 2,028                                     |
| Prepaid expenses                      | 44,243                                    |
| Total Current Assets                  | <u>959,857</u>                            |
| Non-Current Assets                    |   |
| Restricted assets                     |   |
| Investments                           | 2,231,101                                 |
| Capital assets, not being depreciated |   |
| Construction in progress              | 4,501,982                                 |
| Capital assets, being depreciated     |   |
| Improvements other than buildings     | 3,222,144                                 |
| Recreation facilities and amenities   | 1,039,376                                 |
| Infrastructure                        | 11,400,470                                |
| Equipment                             | 27,650                                    |
| Less: accumulated depreciation        | <u>(3,086,126)</u>                        |
| Total Non-Current Assets              | <u>19,336,597</u>                         |
| Total Assets                          | <u>20,296,454</u>                         |
| <br><b>LIABILITIES</b>                |   |
| Current Liabilities                   |   |
| Accounts payable and accrued expenses | 29,812                                    |
| Accrued interest                      | 360,357                                   |
| Bonds payable                         | 330,000                                   |
| Total Current Liabilities             | <u>720,169</u>                            |
| Non-Current Liabilities               |   |
| Bonds payable, net                    | <u>16,337,635</u>                         |
| Total Liabilities                     | <u>17,057,804</u>                         |
| <br><b>NET POSITION</b>               |   |
| Net investment in capital assets      | 1,699,269                                 |
| Restricted for debt service           | 629,441                                   |
| Unrestricted                          | 909,940                                   |
| Total Net Position                    | <u><u>\$ 3,238,650</u></u>                |

See accompanying notes to financial statements.



**Highland Meadows II Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2022**

|  | General    | Debt<br>Service | Capital<br>Projects | Total<br>Governmental<br>Funds |
|--|------------|-----------------|---------------------|--------------------------------|
| <b>ASSETS</b>                            |            |                 |                     |                                |
| Cash and cash equivalents                | \$ 757,920 | \$ -            | \$ -                | \$ 757,920                     |
| Investments                              | 151,329    | -               | -                   | 151,329                        |
| Assessments receivable                   | 1,781      | 2,556           | -                   | 4,337                          |
| Due from other funds                     | -          | 1,731           | 15,818              | 17,549                         |
| Deposits                                 | 2,028      | -               | -                   | 2,028                          |
| Prepaid expenses                         | 44,243     | -               | -                   | 44,243                         |
| Restricted assets                        |            |                 |                     |                                |
| Investments, at fair value               | -          | 1,699,335       | 531,766             | 2,231,101                      |
| Total Assets                             | \$ 957,301 | \$ 1,703,622    | \$ 547,584          | \$ 3,208,507                   |
| <br><b>LIABILITIES AND FUND BALANCES</b> |            |                 |                     |                                |
| Liabilities:                             |            |                 |                     |                                |
| Accounts payable and accrued expenses    | \$ 29,812  | \$ -            | \$ -                | \$ 29,812                      |
| Due to other funds                       | 17,549     | -               | -                   | 17,549                         |
| Total Liabilities                        | 47,361     | -               | -                   | 47,361                         |
| <br>Fund Balances:                       |            |                 |                     |                                |
| Nonspendable                             |            |                 |                     |                                |
| Deposits and prepaid expenses            | 46,271     | -               | -                   | 46,271                         |
| Restricted                               |            |                 |                     |                                |
| Debt service                             | -          | 1,703,622       | -                   | 1,703,622                      |
| Capital projects                         | -          | -               | 547,584             | 547,584                        |
| Assigned - operating reserve             | 250,267    | -               | -                   | 250,267                        |
| Unassigned                               | 613,402    | -               | -                   | 613,402                        |
| Total Fund Balances                      | 909,940    | 1,703,622       | 547,584             | 3,161,146                      |
| Total Liabilities<br>and Fund Balances   | \$ 957,301 | \$ 1,703,622    | \$ 547,584          | \$ 3,208,507                   |

See accompanying notes to financial statements.

**Highland Meadows II Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2022**

|   |                            |
|---|----------------------------|
| Total Governmental Fund Balances  | \$ 3,161,146               |
| Amounts reported for governmental activities in the Statement of Net Position are different because:  |                            |
| Capital assets not being depreciated, construction in progress, used in governmental activities are not current financial resources and, therefore, are not reported at the fund level.   | 4,501,982                  |
| Capital assets being depreciated, infrastructure, \$11,400,470, equipment, \$27,650, improvements other than buildings, \$3,222,144, and recreation facilities and amenities, \$1,039,376, net of accumulated depreciation, \$(3,086,126), used in governmental activities are not current financial resources and therefore, are not reported at the fund level. | 12,603,514                 |
| Long-term liabilities, including bonds payable, \$(16,715,000), net of bond discount, net, \$47,365, are not current uses and therefore, are not reported at the fund level.  | (16,667,635)               |
| Accrued interest expense for long-term debt is not a current financial use and; therefore, is not reported at the fund level.   | <u>(360,357)</u>           |
| Net Position of Governmental Activities   | <u><u>\$ 3,238,650</u></u> |

See accompanying notes to financial statements.



**Highland Meadows II Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCES – GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2022**

|                                   | General           | Debt<br>Service     | Capital<br>Projects | Total<br>Governmental<br>Funds |
|-----------------------------------|-------------------|---------------------|---------------------|--------------------------------|
| Revenues                          |                   |                     |                     |                                |
| Special assessments               | \$ 854,813        | \$ 1,226,862        | \$ -                | \$ 2,081,675                   |
| Investment earnings               | 1,278             | 5,734               | 1,836               | 8,848                          |
| Miscellaneous revenues            | 8,885             | -                   | -                   | 8,885                          |
| Total Revenues                    | <u>864,976</u>    | <u>1,232,596</u>    | <u>1,836</u>        | <u>2,099,408</u>               |
| Expenditures                      |                   |                     |                     |                                |
| Current                           |                   |                     |                     |                                |
| General government                | 131,487           | -                   | -                   | 131,487                        |
| Physical environment              | 365,595           | -                   | -                   | 365,595                        |
| Culture/recreation                | 120,731           | -                   | -                   | 120,731                        |
| Capital outlay                    | -                 | -                   | 40,729              | 40,729                         |
| Debt service                      |                   |                     |                     |                                |
| Principal                         | -                 | 720,000             | 1,107               | 721,107                        |
| Interest                          | -                 | 883,442             | 4                   | 883,446                        |
| Total Expenditures                | <u>617,813</u>    | <u>1,603,442</u>    | <u>41,840</u>       | <u>2,263,095</u>               |
| Net change in fund balances       | <u>247,163</u>    | <u>(370,846)</u>    | <u>(40,004)</u>     | <u>(163,687)</u>               |
| Fund Balances - Beginning of year | <u>662,777</u>    | <u>2,074,468</u>    | <u>587,588</u>      | <u>3,324,833</u>               |
| Fund Balances - End of year       | <u>\$ 909,940</u> | <u>\$ 1,703,622</u> | <u>\$ 547,584</u>   | <u>\$ 3,161,146</u>            |

See accompanying notes to financial statements.

**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**  
**For the Year Ended September 30, 2022**

|   |                            |
|---|----------------------------|
| Net Change in Fund Balances - Total Governmental Funds  | \$ (163,687)               |
| Amounts reported for governmental activities in the Statement of Activities are different because:  |                            |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation. This is the amount that capital outlay, \$40,729, was exceeded by depreciation, \$(712,041), in the current period. | (671,312)                  |
| Repayments of principal are expenditures at the fund level, but the repayments reduce long-term liabilities in the Statement of Net Position.   | 721,107                    |
| Bond discounts are amortized over the life of the bonds as interest. This is the current period amortization.   | (1,927)                    |
| In the Statement of Activities, interest is accrued on outstanding bonds; whereas in the fund level interest expenditures are reported when due. This is the change in accrued interest in the current period.  | <u>12,883</u>              |
| Change in Net Position of Governmental Activities   | <u><u>\$ (102,936)</u></u> |

See accompanying notes to financial statements.

**Highland Meadows II Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND**  
**For the Year Ended September 30, 2022**

|                                   | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual</u>     | <u>Variance with<br/>Final Budget<br/>Positive<br/>(Negative)</u> |
|-----------------------------------|----------------------------|-------------------------|-------------------|---|
| Revenues                          |                            |                         |                   |   |
| Special assessments               | \$ 851,732                 | \$ 851,732              | \$ 854,813        | \$ 3,081  |
| Investment income                 | -                          | -                       | 1,278             | 1,278   |
| Miscellaneous revenues            | -                          | -                       | 8,885             | 8,885   |
| Total Revenues                    | <u>851,732</u>             | <u>851,732</u>          | <u>864,976</u>    | <u>13,244</u>   |
| Expenditures                      |                            |                         |                   |   |
| Current                           |                            |                         |                   |   |
| General government                | 142,671                    | 142,671                 | 131,487           | 11,184  |
| Physical environment              | 447,717                    | 447,717                 | 365,595           | 82,122  |
| Culture/recreation                | 164,524                    | 164,524                 | 120,731           | 43,793  |
| Total Expenditures                | <u>754,912</u>             | <u>754,912</u>          | <u>617,813</u>    | <u>137,099</u>  |
| Net change in fund balances       | 96,820                     | 96,820                  | 247,163           | 150,343   |
| Fund Balances - Beginning of year | <u>98,647</u>              | <u>98,647</u>           | <u>662,777</u>    | <u>564,130</u>  |
| Fund Balances - End of year       | <u>\$ 195,467</u>          | <u>\$ 195,467</u>       | <u>\$ 909,940</u> | <u>\$ 714,473</u>   |

See accompanying notes to financial statements.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

**1. Reporting Entity**

The 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 the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing or re-constructing, enlarging or extending, equipping, operating and maintaining water management, bridges or culverts, district roads, landscaping, street lights and other basic infrastructure projects within or without the boundaries of the Highland Meadows II Community Development District. The District is governed by a five-member Board of Supervisors who are elected for four year terms. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Highland Meadows II Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, the District has identified no component units.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting**

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

**a. Government-wide Financial Statements**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments, and interest. Program revenues are netted with program expenses in the Statement of Activities to present the net cost of each program.

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

**b. Fund Financial Statements**

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds**

The District implemented the Governmental Accounting Standards Board Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions*. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. The classifications include non-spendable, restricted, committed, assigned and unassigned.

The District has various policies governing the fund balance classifications.

**Nonspendable Fund Balance** – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

**Restricted Fund Balance** – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

**Committed Fund Balance** – This classification consists of amounts that can only be used for specific purposes pursuant to the constraints imposed by a formal action of the government's highest level of decision-making authority.

**Assigned Fund Balance** – This classification consists of the Board of Supervisors' intent to be used for specific purposes but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

**Unassigned Fund Balance** – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

**Fund Balance Spending Hierarchy** – When restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**2. Measurement Focus and Basis of Accounting (Continued)**

**b. Fund Financial Statements (Continued)**

**Governmental Funds (Continued)**

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

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources were expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

General Fund – The General Fund is the District’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund – Accounts for construction of infrastructure improvements within the District.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**3. Basis of Presentation (Continued)**

**b. Non-current Governmental Assets/Liabilities**

GASB Statement 34 requires that non-current governmental assets, such as infrastructure and improvements, and non-current governmental liabilities, such as general obligation bonds, be reported in the governmental activities column in the government-wide Statement of Net Position.

**4. Assets, Liabilities, and Net Position or Equity**

**a. Cash and Investments**

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

1. Direct obligations of the United States Treasury;
2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
3. Interest bearing time deposits or savings accounts in authorized qualified public depositories;
4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and certificates of deposit with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

**b. Restricted Assets**

Certain assets of the District and a corresponding liability or portion of net position is classified as restricted on the statement of net position because their use is limited either by law through constitutional provisions or enabling legislation, or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted assets, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.



**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**4. Assets, Liabilities, and Net Position or Equity (Continued)**

**c. Capital Assets**

Capital assets, which include construction in progress, improvements other than buildings, recreation facilities and amenities and infrastructure, are reported in the governmental activities column in the government-wide statements.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation of capital assets is computed and recorded by utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows:

|                                     |          |
|-------------------------------------|----------|
| Infrastructure                      | 20 years |
| Improvements other than buildings   | 20 years |
| Recreation facilities and amenities | 20 years |
| Equipment                           | 7 years  |

**d. Unamortized Bond Discount**

Bond discounts are presented on the government-wide financial statements. The costs are amortized over the life of the bonds. For financial reporting, the unamortized bond discount is netted against the applicable long-term debt.

**e. Budgets**

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. Formal budgets are adopted for the general and debt service funds.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet and statement of net position as cash and investments.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned. The investment policy of the District follows the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District’s bank balance was \$784,178 and the carrying value was \$757,920. The District controls its exposure to custodial credit risk because it maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

Investments

As of September 30, 2022, the District had the following investments and maturities:

| <b>Investment</b>                  | <b>Maturity</b> | <b>Fair Value</b> |
|------------------------------------|-----------------|-------------------|
| First American Treasury Obligation | 9 Days *        | \$ 2,231,101      |
| Florida PRIME                      | 21 Days*        | 151,329           |
| Total                              |                 | \$ 2,382,430      |

\* Weighted Average Maturity

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that uses the best information available under the circumstances, which includes the District’s own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment in First American Treasury Obligation is a Level 1 asset.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE B – CASH AND INVESTMENTS (CONTINUED)**

Investments (Continued)

The District's investment policy allows management to invest funds in investments permitted under Section 218.415, Florida Statutes. The investment in Florida PRIME is measured at amortized cost. Florida PRIME has established policies and guidelines regarding participant transactions and the authority to limit or restrict withdrawals or impose a penalty for an early withdrawal. As of September 30, 2022, there were no redemption fees, maximum transaction amounts, or any other requirements that would limit daily access to 100 percent of the account value.

Interest Rate Risk

The District monitors investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investments in the First American Treasury Obligation and Florida PRIME were rated AAAM by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one issuer. The investment in First American Treasury Obligation represents 94% of the District's total investments. The District's investments in Florida PRIME represents 6% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary. In addition, the District has the ability to hold investments to maturity that have fair values less than cost. The District's investments are recorded at book value.

**NOTE C – SPECIAL ASSESSMENT REVENUES**

Assessments are non-ad valorem assessments on benefitted property within the District. Operating and Maintenance Assessments are based upon adopted budget and levied annually. Debt Service Assessments are levied when bonds are issued and collected annually. The District may collect assessments directly or utilize the uniform method of collection (Chapter 197.3632, Florida Statutes). Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the Debt Service Assessments on their property subject to various provisions in the bond documents.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE D – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2022 was as follows:

|  | Balance<br>October 1,<br>2021 | Additions           | Deletions   | Balance<br>September 30,<br>2022 |
|--|-------------------------------|---------------------|-------------|----------------------------------|
| <u>Governmental Activities:</u>        |                               |                     |             |                                  |
| Capital assets, not being depreciated: |                               |                     |             |                                  |
| Construction in progress               | \$ 4,488,903                  | \$ 13,079           | \$ -        | \$ 4,501,982                     |
| 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                              | -                             | 27,650              | -           | 27,650                           |
| Total Capital Assets Being Depreciated | <u>15,661,990</u>             | <u>27,650</u>       | <u>-</u>    | <u>15,689,640</u>                |
| Less accumulated depreciation for:     |                               |                     |             |                                  |
| Improvements other than buildings      | (533,514)                     | (161,107)           | -           | (694,621)                        |
| Infrastructure                         | (1,667,136)                   | (495,673)           | -           | (2,162,809)                      |
| Recreation facilities and amenities    | (173,435)                     | (51,969)            | -           | (225,404)                        |
| Equipment                              | -                             | (3,292)             | -           | (3,292)                          |
| Total Accumulated Depreciation         | <u>(2,374,085)</u>            | <u>(712,041)</u>    | <u>-</u>    | <u>(3,086,126)</u>               |
| Governmental Activities Capital Assets | <u>\$ 17,776,808</u>          | <u>\$ (671,312)</u> | <u>\$ -</u> | <u>\$ 17,105,496</u>             |

Depreciation of \$656,780 was charged to physical environment and \$55,261 was charged to culture/recreation.

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity in the long-term debt of the District for the year ended September 30, 2022:

|   |                      |
|---|----------------------|
| Long-term debt at October 1, 2021             | \$ 17,435,000        |
| Principal payments                            | <u>(720,000)</u>     |
| Long-term debt at September 30, 2022          | 16,715,000           |
| Less bond discount, net                       | <u>(47,365)</u>      |
| Total Long-term debt, net, September 30, 2022 | <u>\$ 16,667,635</u> |

Long-term debt is comprised of the following:

In October 2014, the District issued \$1,860,000 Special Assessment Bonds Series 2014 (Assessment Area One Project) maturing on November 1, 2045 with a fixed interest rate ranging from 5.50% to 6.25%. The bonds were issued to finance the acquisition and construction of Assessment Area One Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing November 1, 2016. The balance outstanding at September 30, 2022 was \$800,000.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

In October 2014, the District issued \$1,575,000 Special Assessment Bonds Series 2014 (Assessment Area Two Project) maturing November 1, 2044 with fixed interest rates ranging from 5.125% and 5.50%. The bonds were issued to finance the acquisition and construction of Assessment Area Two Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing November 1, 2015. The balance outstanding at September 30, 2022 was \$1,215,000.

In February 2016, the District issued \$3,645,000 Special Assessment Bonds Series 2016 (Assessment Area Three Project) maturing on May 1, 2046 with fixed interest rates ranging from 4.00% to 6.00%. The bonds were issued to finance the acquisition and construction of Assessment Area Three Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing May 1, 2017. The balance outstanding at September 30, 2022 was \$2,185,000.

In February 2016, the District issued \$1,785,000 Special Assessment Bonds Series 2016 (Assessment Area Four Project) maturing on May 1, 2046 with fixed interest rates ranging from 4.00% to 6.00%. The bonds were issued to finance the acquisition and construction of Assessment Area Four Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing May 1, 2017. The balance outstanding at September 30, 2022 was \$1,265,000.

In March 2017, the District issued \$5,370,000 Special Assessment Bonds Series 2017 (Assessment Area Five Project) maturing on November 1, 2047 with fixed interest rates ranging from 4.25% to 5.50%. The bonds were issued to finance the acquisition and construction of Assessment Area Five Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing November 1, 2018. The balance outstanding at September 30, 2022 was \$3,945,000.

In March 2017, the District issued \$2,700,000 Special Assessment Bonds Series 2017 (Assessment Area Six Project) maturing on November 1, 2047 with fixed interest rates ranging from 4.25% to 5.50%. The bonds were issued to finance the acquisition and construction of Assessment Area Six Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing November 1, 2018. The balance outstanding at September 30, 2022 was \$1,660,000.

In September 2017, the District issued \$3,950,000 Special Assessment Bonds Series 2017 (Assessment Area 4B/C Project) maturing on November 1, 2048 with fixed interest rates ranging from 3.50% to 5.00%. The bonds were issued to finance the acquisition and construction of Assessment Area 4B/C Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing November 1, 2019. The balance outstanding at September 30, 2022 was \$2,295,000.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

In December 2019, the District issued \$5,765,000 Special Assessment Bonds Series 2019 (Assessment Area 7/7A Project) maturing on November 1, 2050 with fixed interest rates ranging from 3.375% to 4.375%. The bonds were issued to finance the acquisition and construction of Assessment Area 7/7A Project. Interest is to be paid semiannually on each May 1 and November 1. Principal is to be paid serially commencing May 1, 2020. The balance outstanding at September 30, 2022 was \$3,350,000.

The annual requirements to amortize the principal and interest of long-term debt outstanding as of September 30, 2022 are as follows:

| Year Ending<br>September 30, | Principal            | Interest             | Total                |
|------------------------------|----------------------|----------------------|----------------------|
| 2023                         | \$ 330,000           | \$ 859,341           | \$ 1,189,341         |
| 2024                         | 345,000              | 844,675              | 1,189,675            |
| 2025                         | 370,000              | 828,600              | 1,198,600            |
| 2026                         | 370,000              | 811,688              | 1,181,688            |
| 2027                         | 395,000              | 794,125              | 1,189,125            |
| 2028-2032                    | 2,310,000            | 3,650,582            | 5,960,582            |
| 2033-2037                    | 2,940,000            | 2,981,059            | 5,921,059            |
| 2038-2042                    | 3,790,000            | 2,097,826            | 5,887,826            |
| 2043-2047                    | 4,440,000            | 939,918              | 5,379,918            |
| 2048-2051                    | 1,425,000            | 93,454               | 1,518,454            |
| Totals                       | <u>\$ 16,715,000</u> | <u>\$ 13,901,268</u> | <u>\$ 30,616,268</u> |

Summary of Significant Bonds Resolution Terms and Covenants

The District levies special assessments pursuant to Section 190.022, Florida Statutes and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the debt service of the bond series for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the bonds. Payment of principal and interest is dependent on the money available in the debt service fund and the District's ability to collect special assessments levied.

The Series 2014 Bonds are subject to redemption prior to maturity, in whole on any date, or in part at any time on or after November 1, 2028, at the redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity date in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE E – LONG-TERM DEBT (CONTINUED)**

Summary of Significant Bonds Resolution Terms and Covenants (Continued)

The Series 2016 Bonds are subject to redemption prior to maturity, in whole on any date, or in part at any time on or after May 1, 2029, at the redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2016 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity date in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Series 2017 Bonds are subject to redemption prior to maturity, in whole on any date, or in part at any time on or after November 1, 2027, at the redemption price equal to the principal amount of the Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to their selected maturity date in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The bond indentures provide for Debt Service Reserve Funds, which shall be held by the Trustee separate and apart from all other funds. The following is a schedule of reserve requirements and balances in the reserve accounts at September 30, 2022:

|   | <u>Reserve<br/>Balance</u> | <u>Reserve<br/>Requirement</u> |
|---|----------------------------|--------------------------------|
| Special Assessment Bonds, Series 2014 Area 1    | \$ 140,000                 | \$ 140,000                     |
| Special Assessment Bonds, Series 2014 Area 2    | \$ 55,166                  | \$ 48,488                      |
| Special Assessment Bonds, Series 2016 Area 3    | \$ 86,988                  | \$ 86,484                      |
| Special Assessment Bonds, Series 2016 Area 4    | \$ 50,978                  | \$ 50,667                      |
| Special Assessment Bonds, Series 2017 Area 5    | \$ 145,443                 | \$ 144,819                     |
| Special Assessment Bonds, Series 2017 Area 6    | \$ 62,088                  | \$ 61,663                      |
| Special Assessment Bonds, Series 2017 Area 4B/C | \$ 78,806                  | \$ 78,681                      |
| Special Assessment Bonds, Series 2019 Area 7/7A | \$ 103,022                 | \$ 103,022                     |

**NOTE F – FINANCED PURCHASE PAYABLE**

In a prior year, the District entered into a 60-month financed purchase agreement for certain playground equipment. The agreement qualified as a financed purchase for accounting purposes; and therefore, has been recorded at the present value of the future minimum payments. The property acquired through the capital lease totaled \$55,037 and has a carrying value of \$37,829. The outstanding balance was paid off in the current year.

**NOTE G – 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; and natural disasters. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage over the past three years.

**Highland Meadows II Community Development District**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**September 30, 2022**

**NOTE H – ECONOMIC DEPENDENCY AND RELATED PARTIES**

A substantial portion of the District's activity is dependent upon the continued involvement of the developers, the loss of which could have a materially adverse effect on the District. At September 30, 2022, the developers owned or controlled a large portion of the assessable property located within District boundaries.





# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## **INDEPENDENT AUDITORS' 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 financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Highland Meadows II Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated November 6, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Highland Meadows II Community Development District's internal control over financial reporting (internal control) as a basis for designing 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 Highland Meadows II Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Highland Meadows II Community Development District's internal control.

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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

To the Board of Supervisors  
Highland Meadows II Community Development District

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

As part of obtaining reasonable assurance about whether Highland Meadows II Community Development 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**

The purpose of this report is 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.



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

November 6, 2023



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## 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 as of and for the year ended September 30, 2022, and have issued our report thereon dated November 6, 2023.

### Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States; 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 Florida Auditor General.

### Other Reports and Schedule

We have issued our 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* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated November 6, 2023, 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 made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding financial audit report.

To the Board of Supervisors  
Highland Meadows II Community Development District

### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Highland Meadows II Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Highland Meadows II Community Development District did not meet one 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 conditions assessment procedures as of September 30, 2022 for the Highland Meadows II Community Development District. It is management's responsibility to monitor the Highland Meadows II Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the 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.

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the 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:

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 9
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$64,508.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: None.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was not amended.

To the Board of Supervisors  
Highland Meadows II Community Development District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Highland Meadows II Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: General Fund, \$626.43, and Debt Service Fund, \$568.77 - \$1,148.60.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$2,081,675.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: See Note E, pages 25-28.

### **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 note any findings.

### **Purpose of this Letter**

Our Management Letter 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, 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.

*Berger Toombs Elam  
Gaines + Frank*

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

November 6, 2023



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

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

We have examined Highland Meadows II Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Highland Meadows II Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Highland Meadows II Community Development 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 and, accordingly, included examining, on a test basis, evidence about Highland Meadows II Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Highland Meadows II Community Development District's compliance with the specified requirements.

In our opinion, Highland Meadows II Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.

*Berger Toombs Elam  
Gaines & Frank*

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

November 6, 2023

**TAB 6**



## PROPOSAL OF SERVICES

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### *Highland Meadows 2 Community District Development Fence Proposal*

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Dear,  
Highland Meadows II Community District Development

### **WORK PROJECT**

- All Consumables required to perform the maintenance are supplied by A&E Dream Homes.
- Repair, replace and removal damage panels.
- Installation of 100 new panels.
- 4027 and 4031 Ruby Run 375' repair needed.
- 4203 Swan Street 200' repair needed.
- Reenforce and align pillars that are affected.
- Apply new anchors upon replacement.
- Removal of fence debris and properly dispose hazardous waste.
- Comply with OSHA regulations on chemical management and safety measures in the project area.

### **YOUR INVESTMENT**

The contract proposes a fixed price of \$13,060.00, Requires 60% deposit to initiate, additional 10% upon 50% project completion, remaining 30% upon total project completion. All repairs and replacement perform by A&E Homes will have a life time warranty coverage cause by natural disaster. In consideration of the Customer's payment of the Compensation, the Vendor shall perform the services set forth in its scope of work attached hereto as "Work Project" at the service site set forth above. Unless otherwise specified. The Customer shall pay Contractor the compensation set forth and when due. If no time for

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payment is specified, all amounts shall be paid within thirty (30) calendar days from the date of performance of the portion of Services invoiced for. In the event of nonpayment, Vender shall charge, and Customer agrees to pay, interest at the rate of two percent (2%) per month on the total outstanding balance until paid in full.

## **TERMS**

The pricing in this proposal is valid for 30 days. The Services shall be performed in a workmanlike manner. Vendor's personnel will wear uniforms, as well as all safety and PPE required by the occupational Safety and Health Administration (OSHA), while on Property. Vendor's may immediately suspend performance of the Services without notice to Customer until payment is brought current in full. In addition, in the event of nonpayment, Vendor's may condition its continued performance (after suspension) upon Customer's payment of a deposit equal to one (1) month's Services, which shall be applied to the last month of the Term. Or to any outstanding balance owed to Vendor's by Customer in the Future.

## **Termination**

Either party may terminate this Agreement for any reason, or for no reason, by delivering written notice of their intent to terminate this Agreement of not less than sixty (30) days to the other party. This Agreement shall begin upon the Effective Date, and shall continue for a period of twelve (12) months. Unless terminated or renewed as provided for herein, upon the expiration of the Term, this Agreement shall automatically renew for successive twelve (12) month terms. In the event of a material breach of this Agreement by either party, the other party may deliver written notice of such breach to the other

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party specifying such breach. Upon receipt of such notice, the breaching party shall have ten (14) days within which to cure the complaint of breach. If the breaching party fails to cure such breach within this time period, then the other party may terminate this Agreement immediately upon additional written notice. Cause shall not exist if the alleged breach is something not the responsibility of a party hereunder.

### **Choice of Law; Venue; Jury Trial Waiver**

Venue for any legal action or mediation arising from or relating to either this Agreement or the Services shall be proper, convenient, and exclusively held in the courts of the county wherein Vendor's principal place of business is located. If any legal action is taken by either party to enforce any provision of this Agreement against the other party, the prevailing party therefrom shall be entitled to recover from the non-prevailing party all costs, fees, and expenses arising from such legal action, including accounting costs, court costs, attorneys' fees, and all other reasonably related expenses. The term "prevailing party" means the party prevailing on the substantial matters of law at issue

in such action. BOTH PARTIES HERETO EXPRESSLY AND IRREVOCABLY WAIVE THEIR RIGHT TO A TRIAL BY JURY IN ANY LEGAL ACTION ARISING FROM OR RELATING TO THIS AGREEMENT OR THE SERVICES, AND EXPRESSLY CONSENT TO THE EXCLUSIVE PERSONAL JURISDICTION AND VENUE OF THE FOREGOING COURTS. BOTH PARTIES EXPRESSLY AGREE THAT THE LAWS OF THE STATE OF FLORIDA, EXCLUSIVE OF ITS CHOICE OF LAWS PRINCIPLES, SHALL APPLY TO THIS AGREEMENT. BOTH PARTIES EXPRESSLY

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ACKNOWLEDGE AND AGREE THAT THIS AGREEMENT SHALL BE CONSIDERED TO HAVE BEEN MADE AND ENTERED INTO IN ORANGE COUNTY, FLORIDA, NOTWITHSTANDING ANY CONTRACTUAL PROVISION, LAW, OR EQUITABLE PRINCIPLE TO THE CONTRARY.

**Insurance; Licensing**

The Vendor represents that Contractor is fully insured for required workers' compensation coverage on its employees, and carries general liability insurance covering its Services. Contractor shall provide a copy of the same to Customer upon request. Contractor shall be responsible for obtaining any licenses and/or permits required by law for activities at the Property.

**Loss; Liability**

Vendor shall bear the risk of loss for any products, equipment, personal property, landscaping, flowers, grass, or shrubbery which are damaged by Vendor's Services, or any intervening or superseding cause. Furthermore, Vendor shall not be responsible for any pre-existing damage to items at the Property, even if such items are maintained as part of the Services. In addition, and without limiting the generality of the foregoing,

Vendor is not responsible for, and Customer holds Vendor harmless for: (1). damage to or maintenance/replacement of any personal property, fixtures, furnishings, or equipment located at the Property; (2). any damage due to vandalism, theft, or the actions/inactions of any third party; and (3). any damage due to operation of Vendor's equipment in performing the Services.

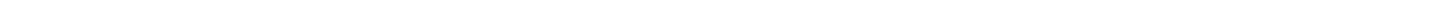
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## **Notes**

The district has requested to repair the fence area on 4027 Ruby Run 4031 Ruby Run and 4203 Swan Street. Below are images attached of the area's need for services.























To discuss your project and formalize this agreement, please reach out at:

A&E DREAM HOMES, LLC.

929-245-1274

[AEDREAMHOMES@OUTLOOK.COM](mailto:AEDREAMHOMES@OUTLOOK.COM)

1. Services to be performed at:

1015 Condor Drive, Haines City, FL 33844

CLIENT

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Highland Meadows II Community District Development c/o  
Rizzetta & Co.  
8529 Southpark Circle Suite 330 Orlando,  
FL 32819

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Highland Meadows 2 C.D.D. Chairman

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District Manager

PREPARED BY: Lopez, Josmar

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# ESTIMATE



## Prepared For

Highland Meadows II CDD c/o Rizzetta &  
Company  
8529 South Park Circle Suite 330 Orlando,  
Florida 32819  
Orlando, Florida 32819

## HP Home Maintenance Solutions LLC

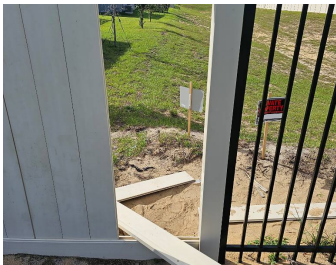
2812 Shelburne Way  
Saint Cloud , Florida 34772  
Phone: (407) 412-3731  
Email: hphomemaintenancesolutions@gmail.com  
Web: Www.hphomemaintenancesolutions.com

Estimate # 89  
Date 11/22/2023

| Description | Total |
|-------------|-------|
|-------------|-------|

|       |             |
|-------|-------------|
| Fence | \$10,960.87 |
|-------|-------------|

Repair existing PVC fences and metal on different sections of the community about 300 feet ,cream,black, color to match do to some parts need to be replaced. About 10 panels need to be removed, and reinstalling do to fence needs to be alignment .also concrete, materials, parts, and labor included.



|                 |             |
|-----------------|-------------|
| <b>Subtotal</b> | \$10,960.87 |
|-----------------|-------------|

|              |                    |
|--------------|--------------------|
| <b>Total</b> | <b>\$10,960.87</b> |
|--------------|--------------------|

## Notes:

A 50 % deposit is required before starting work,remaining balance to be paid when work is completed and inspect with customer representative



By signing this document, the customer agrees to the services and conditions outlined in this document.

---

Highland Meadows II CDD c/o Rizzetta &  
Company

**TAB 7**



**TAB 8**

**RESOLUTION 2024-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
HIGHLAND MEADOWS COMMUNITY DEVELOPMENT DISTRICT II  
AMENDING THE FISCAL YEAR 2022/2023 GENERAL FUND BUDGET;  
AND PROVIDING FOR AN EFFECTIVE DATE**

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

WHEREAS, the Board of Supervisors of the District (hereinafter the “Board”), adopted a General Fund Budget for Fiscal Year 2022/2023; and

WHEREAS, the Board desires to reallocate funds budgeted to reflect reappropriated Revenues and Expenses approved during the Fiscal Year.

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

Section 1. The General Fund Budget is hereby amended in accordance with Exhibit “A” attached hereto.

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

Section 3. In accordance with Florida Statute 189.016, the amended budget shall be posted on the District’s official website within five (5) days after adoption.

**PASSED AND ADOPTED THIS 30<sup>th</sup> DAY OF NOVEMBER, 2023.**

**HIGHLAND MEADOWS COMMUNITY  
DEVELOPMENT DISTRICT II**

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**CHAIRMAN/ VICE CHAIRMAN**

**ATTEST:**

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**SECRETARY / ASST. SECRETARY**

**TAB 9**

**HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT**  
**AMENDED & RESTATED RULES**  
**RELATING TO OVERNIGHT PARKING AND PARKING ENFORCEMENT**

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In accordance with Chapter 190, *Florida Statutes*, and on July 13, 2023, at a duly noticed public meeting, the Board of Supervisors of the Highland Meadows II Community Development District (“District”) adopted the following policy to govern parking and parking enforcement on certain District Property. This policy repeals and supersedes all prior rules and/or policies governing the same subject matter.

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**SECTION 1. INTRODUCTION.** The District finds that parked Commercial Vehicles, Vehicles, Vessels, Trailers and Recreational Vehicles (hereinafter defined) on certain of its property (hereinafter defined) cause hazards and danger to the health, safety and welfare of District residents, paid users and the public. This policy is intended to provide the District’s residents and paid users with a means to park Vehicles on-street in certain designated parking areas and remove such Commercial Vehicles, Vehicles, Vessels, Trailers and Recreational Vehicles from District designated Tow-Away Zones consistent with this Policy and as indicated on **Exhibit A** attached hereto and incorporated herein by reference.

**SECTION 2. DEFINITIONS.**

- A. *Commercial Vehicle(s)*. Any mobile item which normally uses wheels, whether motorized or not, that (i) is titled, registered or leased to a company and not an individual person, or (ii) is used for business purposes even if titled, registered or leased to an individual person.
- B. *Vehicle(s)*. Any mobile item which normally uses wheels, whether motorized or not. For purposes of this Policy, unless otherwise specified, any use of the term Vehicle(s) shall be interpreted so as to include Commercial Vehicle(s), Vessel(s), Trailer(s), and Recreational Vessel(s).
- C. *Vessel(s)*. Every description of watercraft, barge, or airboat used or capable of being used as a means of transportation on water.
- D. *Trailer(s)*. An unpowered vehicle towed by another.
- E. *Recreational Vehicle(s)*. A vehicle designed for recreational use, which includes motor homes, campers and trailers relative to same.
- F. *Parked*. A Vehicle, Vessel or Recreational Vehicle left unattended by its owner or user.
- G. *Tow-Away Zone*. District property in which parking is prohibited and in which the District is authorized to initiate a towing and/or removal action.
- H. *Overnight*. Between the hours of 10:00 p.m. and 6:00 a.m. daily.

- I. *Abandoned Vehicle.* Any vehicle that is not operational or has not been moved for a period of 2 weeks.

**SECTION 3. DESIGNATED PARKING AREAS.** On street parking is only authorized on the odd numbered side of the street (as indicated by address numbers). On street parking is expressly prohibited on the even numbered side of the street (as indicated by address numbers).

The even numbered side of the street (as indicated by address numbers) and those areas within the District's boundaries depicted in **Exhibit A**, which is incorporated herein by reference, are hereby established as "Tow-Away Zones" for all Vehicles, including Commercial Vehicles, Vessels, Trailers, Recreational Vehicles as set forth in Sections 4 and 5 herein ("**Tow Away Zone**").

**SECTION 4. ESTABLISHMENT OF TOW-AWAY ZONES.** Each area set forth in **Exhibits A & B** attached hereto is hereby declared a Tow Away Zone. In addition, any Vehicle which is parked in a manner which prevents or inhibits the ability of emergency response vehicles to navigate streets within the District are hereby authorized to be towed.

**SECTION 5. EXCEPTIONS.**

- A. ON-STREET PARKING EXCEPTIONS.** Abandoned and/or broken down Vehicles are not permitted to be parked on-street at any time and are subject to towing at the Owner's expense. Commercial Vehicles, Recreational Vehicles, Trailers and Vessels are not permitted to be parked on-street Overnight and shall be subject to towing at Owner's expense.
- B. VENDORS/CONTRACTORS.** The District Manager or his/her designee may authorize vendors/consultants in writing to park company Vehicles in order to facilitate District business. All Vehicles so authorized must be identified by an Overnight Parking Pass.
- C. DELIVERY VEHICLES AND GOVERNMENTAL VEHICLES.** Delivery Vehicles, including but not limited to, U.P.S., Fed Ex, moving company Vehicles, and lawn maintenance vendors may park on District Property while actively engaged in the operation of such businesses. Vehicles owned and operated by any governmental unit may also park on District Property while carrying out official duties.

Any Vehicle parked on District Property, including District roads, must do so in compliance with all laws, ordinances and codes.

**SECTION 6. TOWING/REMOVAL PROCEDURES.**

- A. SIGNAGE AND LANGUAGE REQUIREMENTS.** Notice of the Tow-Away Zones shall be approved by the District's Board of Supervisors and shall be posted on District Property in the manner set forth in Section 715.07, *Florida Statutes*. Such signage is to be placed in conspicuous locations, in accordance with Section 715.07, *Florida Statutes*.
- B. TOWING/REMOVAL AUTHORITY.** To effect towing/removal of a Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle, the District Manager or his/her designee must verify that the subject Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle was not authorized to park under this rule in the Overnight Parking Areas and then must contact a firm authorized by Florida law to tow/remove Commercial Vehicle, Vehicles, Vessels and Recreational Vehicles for the removal of such unauthorized vehicle at the owner's expense. The Commercial Vehicle, Vehicle, Vessel or Recreational Vehicle shall be towed/removed by the firm in accordance with Florida



law, specifically the provisions set forth in Section 715.07, *Florida Statutes*. Notwithstanding the foregoing, a towing service retained by the District may tow/remove any vehicle parked in the Tow-Away Zone.

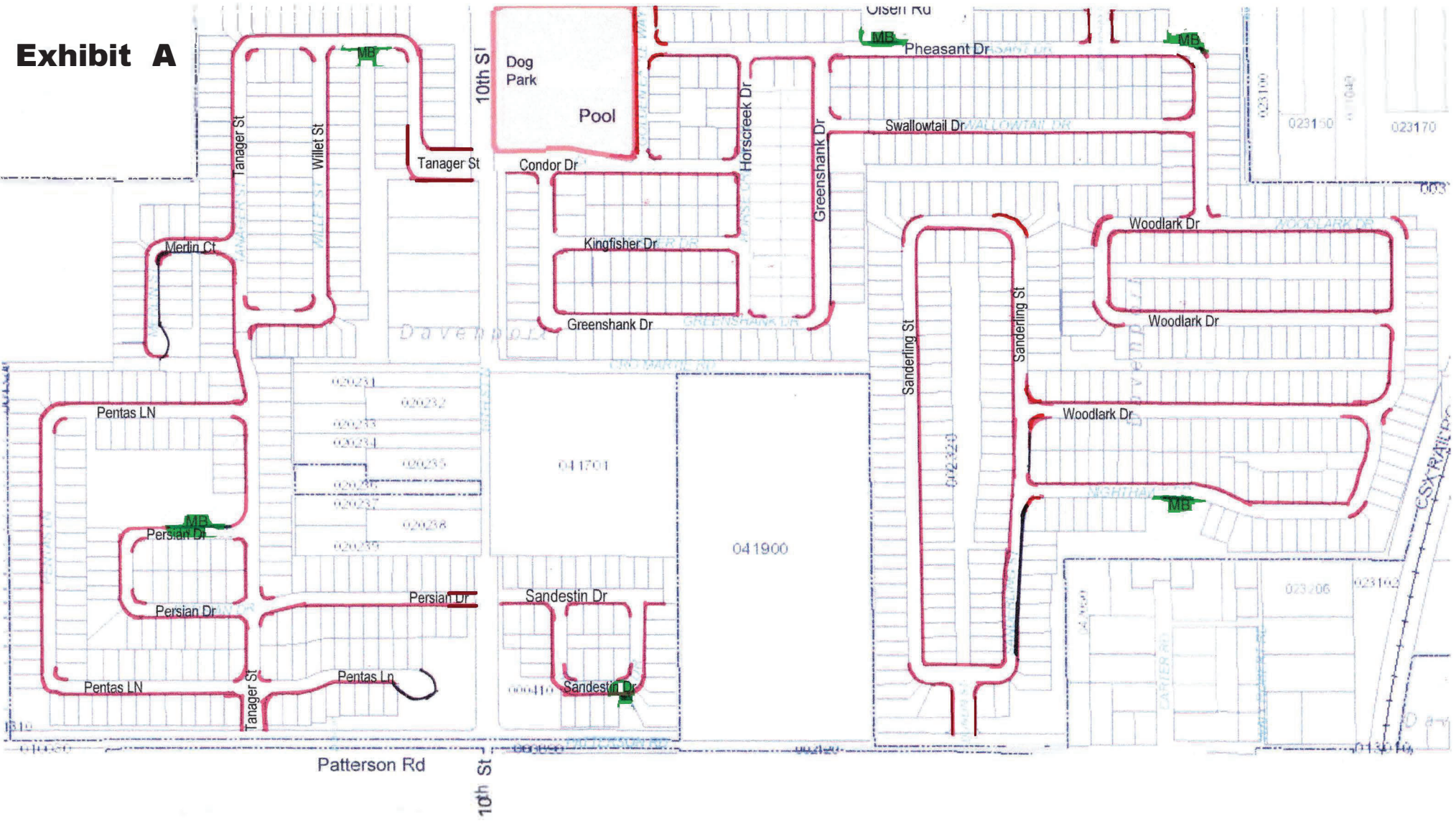
**C. AGREEMENT WITH AUTHORIZED TOWING SERVICE.** The District's Board of Supervisors is hereby authorized to enter into and maintain an agreement with a firm authorized by Florida law to tow/remove unauthorized vehicles and in accordance with Florida law and with the policies set forth herein.

**SECTION 7. PARKING AT YOUR OWN RISK.** Vehicles, Vessels, Trailers, or Recreational Vehicles may be parked on District Property pursuant to this rule, provided, however, that the District assumes no liability for any theft, vandalism and/or damage that might occur to personal property and/or to such Vehicles.

**EXHIBIT A & B – *Tow Away Zones***

Effective Date: September 13, 2023  
Parking Map Updated: July 19, 2023

**Exhibit A**



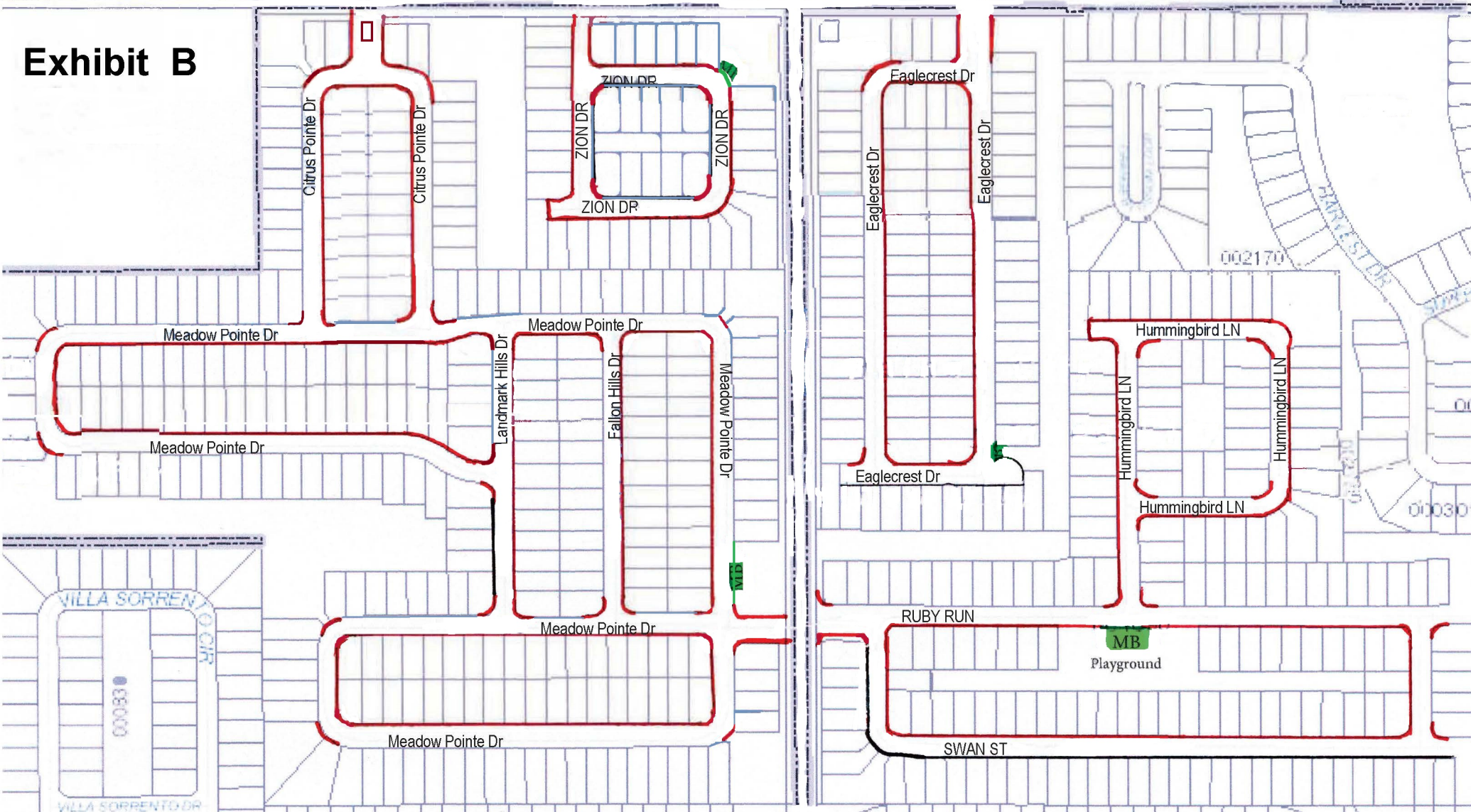
- NO Parking **TOW AWAY ZONE**
- Mail Box area
- ) No Parking Endcaps within 8 ft

City of Davenport Area  
 No Parking on the EVEN side, TOW AWAYZONE. Even side marked in RED  
 Mailbox area for mail pick up only marked in GREEN "parked vehicles will be TOWED"

# Highland Meadows 2 CDD Parking and Tow Zones Davenport Side

TOW Service will automatically patrol and enforce all parking rules from 10PM to 6 AM. CDD will control all tow services from 6AM to 10PM.

# Exhibit B



- No Parking **TOW AWAY ZONE**
- Mail box area
- ) No parking Endcaps within 8 feet

## Highland Meadows 2 CDD Parking and Tow Zones Haines City Side

Haines City Area  
 NO Parking on the even side, TOW AWAY ZONE. Even side marked in **RED**  
 Mailbox area for mail pick up only marked in **GREEN** "parked vehicles will be **TOWED**"

**TOW Service will automatically patrol and enforce all parking rules from 10PM to 6AM. CDD will control all tow services from 6am to 10PM.**

**HIGHLAND MEADOWS II  
COMMUNITY DEVELOPMENT  
DISTRICT**

**AMENITY POLICIES & RATES**

**ADOPTED APRIL 12, 2018  
AMENDED AUGUST 14, 2019  
AMENDED SEPTEMBER 11, 2019**

## DEFINITIONS

**“Amenities” or “Amenity Facilities”** – shall mean the properties and areas owned by the District and intended for recreational use and shall include, but not specifically be limited to, the playground, dog park, soccer fields, and pool and cabana area, together with their appurtenant facilities and areas.

**“Amenity Policies” or “Policies”** – shall mean these Amenity Policies and Rates of the Highland Meadows II Community Development District, as amended from time to time. The Board of Supervisors reserves the right to amend or modify these Policies when and as necessary and will notify Patrons of any changes by posting the revised Policies on the District’s website. The Board of Supervisors and District Staff shall have full authority to enforce the Amenity Policies.

**“Amenity Manager”** – shall mean the District Manager or that person or firm so designated by the District’s Board of Supervisors, including their employees.

**“Annual User Fee”** – shall mean the fee established by the District for any person that is not a Resident and wishes to become a Non-Resident Patron. The amount of the Annual User Fee is set forth herein, and that amount is subject to change based on Board action.

**“Board of Supervisors” or “Board”** – shall mean the Highland Meadows II Community Development District’s Board of Supervisors.

**“District”** – shall mean the Highland Meadows II Community Development District.

**“District Staff”** – shall mean the professional management company with which the District has contracted to provide management services to the District, the Amenity Manager, and District Counsel.

**“Household”** – shall mean those individuals residing within the immediate household of a Patron. This can consist of individuals who have not yet attained the age of eighteen or individuals over the age of eighteen (18) actually residing in the household. This does not include visiting relatives, or extended family not residing in the home. Proof of residency for individuals over the age of eighteen (18) years is required by driver’s license or state or federal issued form of identification. A signed affidavit of residency shall be required for individuals under the age of eighteen (18) years.

**“Guest”** – shall mean any person or persons, other than a Patron, who are expressly authorized by the District to use the Amenities, or invited for a specific visit by a Patron over the age of eighteen (18) years to use the Amenities.

**“Access Card”** – shall mean an electronic Access Card issued by the District Manager to each Patron (as defined herein) to access the Amenity Facilities.

**“Non-Resident”** – shall mean any person who does not own property within the District.

**“Non-Resident Patron”** – shall mean any person or Household not owning property in the District who is paying the Annual User Fee to the District for use of all Amenity Facilities.

**“Patron” or “Patrons”** – shall mean Residents, Guests, Non-Resident Patrons, and Renters who are eighteen (18) years of age and older.

“**Renter**” – shall mean an individual maintaining his or her residence in a home located within the District pursuant to a valid lease agreement. Proof of valid lease agreement shall be required.

“**Resident**” – shall mean any person or Household owning property within the District, or such other Household subject to the terms and conditions of any interlocal agreement for the use of the Amenities.

#### AMENITIES ACCESS AND USAGE

Only Patrons and Guests have the right to use the Amenities; provided, however, that certain community programming events may be available to the general public where permitted by the District, and subject to payment of any applicable fees and satisfaction of any other applicable requirements, including adherence to these Amenity Policies. All persons using the Amenities do so at their own risk and agree to abide by the Amenity Policies. The District shall assume no responsibility and shall not be liable in any accidents, personal injury or death, or damage to, or loss of property arising from the use of the Amenities or from the acts, omissions, or negligence of other persons using the Amenities.

***Resident Access and Usage.*** Residents must pay Operations & Maintenance Assessments applicable to property owners within the District in accordance with the District’s annual assessment resolution. Payment of Operations & Maintenance Assessments covers the Annual User Fee for such Resident and entitles the Resident to use of the Amenities for the corresponding fiscal year of the District, which year begins October 1 and ends September 30. Residents must complete the Amenity Access Registration Form prior to access or use of the Amenities.<sup>1</sup>

***Non-Resident Access and Usage.*** A Non-Resident Patron must pay the Annual User Fee applicable to Non-Residents in order to have the right to use the Amenities for one full year, which year begins from the date of receipt of payment by the District. This fee must be paid in full before the Non-Resident may use the Amenities. Each subsequent Annual User Fee shall be paid in full on the anniversary date of application. Annual User Fees may be renewed no more than thirty (30) days in advance of the date of expiration and for no more than one calendar year. Multi-year memberships are not available. The Annual User Fee is nonrefundable and nontransferable. Non-Resident Patrons must complete the Amenity Facilities Access Registration Form prior to access or use of the Amenities.

***Guest Access and Usage.*** Each Patron Household and Non-Resident Patron Household is entitled to bring four (4) persons as Guests to the Amenities at one time. District Staff shall be authorized to verify and enforce the authorized number of Guests. A Patron over the age of eighteen (18) years must accompany Guests at all times during Guests use of the Amenities and are responsible for any and all actions taken by such Guests. Violation of these Amenity Policies by a Guest may result in suspension or termination of the Patron’s access and usage privileges. Exceeding the authorized number of Guests specified above shall be grounds for suspension or termination of a Patron Household or Non-Resident Patron Household’s access and usage privileges.

***Renter’s Privileges.*** Residents who rent or lease residential unit(s) in the District shall have the right to designate the Renter of the residential unit(s) as the beneficial users of the Resident’s privileges to use the Amenities upon written documentation. Residents may retain their Amenities rights in lieu of granting them to their Renters. Residents may not retain their rights to use the Amenities and grant them to Renters at the same time for the same residential property.

1. A Renter who is designated by a Resident as the beneficial user of the Resident’s rights to use

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<sup>1</sup> The District has entered into a number of Interlocal Agreements with other governmental entities pursuant to which a proportionate share of the Operation and Maintenance costs are paid.

the Amenities shall be entitled to the same rights and privileges to use the Amenities as the Resident. A Renter will be required to provide proof of residency (i.e. a copy of the lease agreement) and pay any applicable fee before he or she receives an Access Card. Such Renter shall receive an Access Card which shall expire at the end of the lease term and may be reactivated upon provision of proof of residency.

2. During the period when a Renter is designated as the beneficial user, the Resident shall not be entitled to use the Amenities.
3. Residents shall be responsible for all charges incurred by their Renters which remain unpaid after the customary billing and collection procedure established by the District. Resident owners are responsible for the department of their respective Renter.
4. Renters shall be subject to all Amenity Policies as the Board may adopt from time to time.

***Access Cards.*** Each Patron Household will be issued one (1) Access Card by District Staff upon completion of the Amenity Access Registration Form. Access Cards will allow Patrons entry to the Amenities during regular operating hours of the Amenities.

Patrons must scan their Access Card in the card reader to gain access to the Amenities. This Access Card system provides a security and safety measure for Patrons and protects the Amenities from non-Patron entry. Under no circumstances shall a Patron provide their Access Card to another person, whether Patron or non-Patron, to allow access to the Amenities.

Access Cards are the property of the District and are non-transferable except in accordance with the District's Amenity Policies. All lost or stolen cards must be reported immediately to District Staff. Fees shall apply to replace any lost or stolen cards.

#### **SMOKING, DRUGS, AND ALCOHOL**

Smoking, including vapor and electric devices, is not permitted in any building, or enclosed or fenced area to the maximum extent of the prohibitions set forth in the Florida Clean Indoor Air Act or other subsequent legislation. Additionally, to the extent not prohibited by law, smoking is discouraged in all other areas of the Amenities and on District owned property. All waste must be disposed of in the appropriate receptacles. No employee or contractor of the District shall smoke in any building, or enclosed or fenced area of the Amenities. Any violation of this policy shall be reported to District Staff.

Possession, use, and/or consumption of illegal drugs or alcoholic beverages is prohibited at the Amenities and on all other District owned property. Any person that appears to be under the influence of drugs or alcohol will be asked to leave the Amenities. Violation of this policy may result in suspension or termination of Amenity access and usage privileges and illegal drug use may be punished to the maximum extent allowed by law.

#### **SERVICE ANIMAL POLICY**

Dogs or other pets (with the exception of "Service Animal(s)" trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability) are not permitted within any District-owned public accommodations including, but not limited to, amenity buildings (offices, social halls), pool and cabana area, soccer fields, tennis courts, playgrounds, parking lots, open spaces and other appurtenances or related improvements. A Service Animal must be kept under the control of its handler by leash or harness, unless doing so interferes with the Service Animal's work or tasks or the individual's disability prevents doing so. The District may remove the Service Animal under the following conditions:

- If the Service Animal is out of control and the handler does not take effective measures to control it;
- If the Service Animal is not housebroken; or,
- If the Service Animal's behavior poses a direct threat to the health and safety of others.

The District is prohibited from asking about the nature or extent of an individual's disability in order to determine whether an animal is a Service Animal or pet. However, the District may ask whether an animal is a Service Animal required because of a disability and what work or tasks the animal has been trained to perform.

### GENERAL AMENITY POLICIES

***Hours of Operation.*** All hours of operation of the Amenities will be established and published by the District on its website. The District may restrict access or close some or all of the Amenities due to inclement weather, for purposes of providing a community activity, for making improvements, for conducting maintenance, or for other purposes. Any programs or activities of the District may have priority over other users of the Amenities.

Unless otherwise posted on the website, all outdoor Amenities are open only from dawn until dusk. The specific, current hours of operation for several of the Amenities, which may be amended from time to time and which may be subject to closure for holidays and other special circumstances, are as published on the District's website. No Patron or Guest is allowed in the service areas of the Amenities.

***General Usage Guidelines.*** Except as otherwise stated herein, the following guidelines govern the use of the Amenities generally. Specific policies for each Amenity are outlined in the respective section for each herein.

- (1) ***Registration and Access Cards.*** Each Patron must scan in an Access Card in order to access the Amenities and must have his or her assigned Household Access Card available for inspection. An Access Card is only to be used by the Patron Household to whom they are issued. Patrons must have at all times in their possession their Household Access Card to enter and use the Amenities, and must present their Access Card upon request by District Staff.
- (2) ***Attire.*** With the exception of the pool and wet areas where bathing suits are permitted, Patrons and Guests must be properly attired with shirts and shoes to use the Amenities. Bathing suits and wet feet are not allowed indoors with the exception of the bath rooms.
- (3) ***Food and Drink.*** Food and drink will be limited to designated areas only. No glass containers of any type are permitted at any of the Amenities. All persons using any of the Amenities must keep the area clean by properly disposing of trash or debris.
- (4) ***Parking and Vehicles.*** Vehicles must be parked in designated areas. Vehicles should not be parked on grass lawns, or in any way which blocks the normal flow of traffic. During special events, alternative parking arrangements may be authorized but only as directed by District staff. Off-road bikes/vehicles (including ATV's), and motorized scooters are prohibited on all property owned, maintained, and operated by the District or at any of the Amenities within District unless they are owned by the District.
- (5) ***Fireworks.*** Fireworks of any kind are not permitted anywhere on District owned property or adjacent areas.
- (6) ***Skateboards, Etc.*** Bicycles, skateboards, or rollerblades are not permitted on Amenity property which includes, but is not limited to, the amenity parking lot, pool area, athletic fields, playground area, and sidewalks surrounding these areas.
- (7) ***Grills.*** Personal barbeque grills are not permitted at the Amenities or on any other District owned property.



- (8) **Firearms.** Firearms are not permitted in the Amenities unless the Patron is authorized to possess and carry a firearm under Florida law. Among other prohibitions, no firearms may be carried to any meeting of the District's Board of Supervisors.
- (9) **Equipment.** All District equipment, furniture, and other tangible property must be returned in good condition after use. Patrons and Guests are encouraged to notify District Staff if such items are in need of repair, maintenance, or cleaning.
- (10) **Littering.** Patrons and Guests are responsible for cleaning up after themselves and helping to keep the Amenities clean at all times.
- (11) **Bounce Houses and Other Structures.** The installation and use of bounce houses and similar apparatus is prohibited on District property. No exceptions will be made.
- (12) **Cellular Phones.** To prevent disturbance to others, use of cellular telephones should be limited while using the Amenities and Patrons and Guests are asked to keep their ringers turned off or on vibrate while using the Amenities.
- (13) **Excessive Noise.** Excessive noise that will disturb other Patrons and Guests is not permitted.
- (14) **Lost or Stolen Property.** The District is not responsible for lost or stolen items. The Amenity Manager is not permitted to hold valuables or bags for Patrons or Guests. All found items should be turned in to the Amenity Manager for storage in the lost and found. Items will be stored in the lost and found for two weeks after which District Staff shall dispose of such items in such manner as determined in its sole discretion; provided, however, that District Staff shall not be permitted to keep such items personally or to give such items to a Patron not otherwise claiming ownership.
- (15) **Trespassing / Loitering.** There is no trespassing or loitering allowed at the Amenities. Any individual violating this policy may be reported to the local authorities.
- (16) **Compliance with Laws.** All Patrons and Guests shall abide by and comply with any and all federal, state and local laws and ordinances, as well as any District rules and policies, while present at or utilizing the Amenities, and shall ensure that any minor for whom they are responsible also complies with the same.
- (17) **Courtesy.** Patrons and their Guests shall treat all staff members and other Patrons and Guests with courtesy and respect. Disrespectful or abusive treatment of District staff or contractors may result in suspension or termination of Amenity access and usage privileges.
- (18) **Emergencies.** In the event of an injury, property damage, or other emergency, please contact District Staff immediately in accordance with the terms of this policy contained herein.
- (19) **False Alarms.** Any Patron improperly attempting to enter the Amenity Facilities outside of regular operating hours or without the use of a valid Access Card.

### **DOG PARK POLICIES**

The Dog Park is restricted to use only by Patrons of the Highland Meadows II Community Development District and their guests. ALL OTHER PERSONS ARE CONSIDERED TRESPASSERS AND MAY BE PROSECUTED AS SUCH UNDER FLORIDA LAW.

- (1) Dogs must be on leashes at all times, except within the Dog Park area.
- (2) Dogs inside the Dog Park must be under voice control by their handler at all times. If voice control is not possible, do not enter the Dog Park.
- (3) Dog handler must have the leash with them at all times.
- (4) Dogs may not be left unattended and must be within unobstructed sight of the dog handler.
- (5) Dogs must be vaccinated and wear a visible rabies and license tag at all times.
- (6) Limit three dogs per Adult dog handler.
- (7) Puppies under four months of age should not enter the Dog Park.
- (8) Children under the age of twelve (12) are not permitted within the Dog Park area.
- (9) Dog handlers are responsible for the behavior of their animals.
- (10) Aggressive dogs are not allowed in the Dog Park. Any dog showing signs of aggression should be removed from the Dog Park immediately.
- (11) Female dogs in heat are not permitted in the Dog Park.
- (12) Human or dog food inside the Dog Park is prohibited.
- (13) Dog handlers must clean up any dog droppings made by their pets.
- (14) Dog handlers must fill in any holes made by their pets.
- (15) Please do not brush or groom pets inside the Dog Park. The Dog Park is for play time.
- (16) Only licensed and insured dog trainers will be permitted to do training at the Dog Park. Owner must register trainer with the District prior to working with the dog.
- (17) The Dog Park is designated a "No Smoking" area.

### **USE OF THE DOG PARK IS AT YOUR OWN RISK**

Your voluntarily use of the Dog Park evidences your waiver of any claims against the Highland Meadows II Community Development District resulting from activities occurring at the Dog Park. The Highland Meadows II Community Development District is not responsible for any injury or harm caused by use of the Dog Park.

## SWIMMING POOL POLICIES

- (1) ***Operating Hours.*** Swimming is permitted only during designated hours, as posted at the pool. Swimming after dusk is prohibited by the Florida Department of Health.
- (2) ***Swim at Your Own Risk.*** No Lifeguards will be on duty. All persons using the pool do so at their own risk and must abide by all swimming pool rules and policies.
- (3) ***Supervision of Minors.*** Minors under the age of sixteen (16) years must be accompanied by, and supervised by, an adult at least eighteen (18) years of age at all times for usage of the pool. All children five (5) years of age or younger, as well as all children who are unable to swim by themselves, must be supervised by a responsible individual eighteen (18) years of age or older within arm's length at all times when on the pool deck or in the pool. All children, regardless of age, using inflatable armbands (i.e., water wings) or any approved Coast Guard flotation device MUST be supervised one-on-one by an adult who is in the water and within arm's length of the child.
- (4) ***Aquatic Toys and Recreational Equipment.*** No flotation devices are allowed in the pool except for water wings, swim rings and other flotation devices identified as "infant flotation devices" used by small children, under the direct supervision of an adult as specified in Section (3) immediately above. One (1) Foam Pool Noodle is allowed per person. Inflatable rafts, balls, pool floats and other toys and equipment are prohibited.
- (5) ***Prevention of Disease.*** All swimmers must shower before initially entering the pool. Persons with open cuts, wounds, sores or blisters, nasal or ear discharge may not use the pool. No person should use the pool with or suspected of having a communicable disease which could be transmitted through the use of the pool.
- (6) ***Attire.*** Appropriate swimming attire (swimsuits) must be worn at all times. No thongs or Brazilian bikinis are allowed. Wearing prohibited attire will result in immediate expulsion from the pool area.
- (7) ***Horseplay*** No jumping, pushing, running, wrestling, excessive splashing, sitting or standing on shoulders, spitting water, or other horseplay is allowed in the pool or on the pool deck area.
- (8) ***Diving.*** Diving is strictly prohibited at the pool. Back dives, back flips, back jumps or other dangerous actions are prohibited.
- (9) ***Weather.*** The pool and pool area will be closed during electrical storms or when rain makes it difficult to see any part of the pool or pool bottom clearly. The pool will be closed at the first sound of thunder or sighting of lightning and will remain closed for thirty (30) minutes after the last sighting. Everyone must leave the pool deck immediately upon hearing thunder or sighting lightning, or when instructed to do so by District Staff.
- (10) ***Pool Furniture; Reservation of Tables or Chairs.*** Tables and chairs may not be removed from the pool deck. Tables or chairs on the deck area may not be reserved by placing towels or personal belongings on them.
- (11) ***Entrances.*** Pool entrances must be kept clear at all times.
- (12) ***Pollution.*** No one shall pollute the pool. Anyone who does pollute the pool is liable for any costs incurred in treating and reopening the pool.
- (13) ***Swim Diapers.*** Children under the age of three (3) years, and those who are not reliably toilet trained, must wear rubber lined swim diapers, as well as a swimsuit over the swim diaper, to reduce the health risks associated with human waste contaminating the swimming pool and deck area. If contamination occurs, the pool will be shocked and closed for a period of twelve (12) hours. Persons not abiding by this policy shall be responsible for any costs incurred in treating and reopening the pool.

(14) **Staff Only.** Only authorized staff members and contractors are allowed in the service and chemical storage areas. Only authorized staff members and contractors may operate pool equipment or use pool chemicals.

(15) **Pool Closure.** In addition to Polk County and the State of Florida Health Code Standards, and as noted above, the pool will be closed for the following reasons:

- During severe weather conditions (heavy rain, lightning, and thunder) and warnings, especially when visibility to the pool bottom is compromised (deck also closed).
- For thirty (30) minutes following the last occurrence of thunder or lightning (deck also closed).
- Operational and mechanical treatments or difficulties affecting pool water quality.
- For a period of time following any mishap that results in feces or vomit in the pool water.
- Any other reason deemed to be in the best interests of the District as determined by District staff.

(16) **Containers.** Glass containers are not permitted in the pool area.

(17) **No Private Rentals.** The pool area is not available for rental for private events. All pool rules and limitations on authorized numbers of Guests remain in full affect during the rental of other Amenity areas.

(18) **Programming.** District Staff reserves the right to authorize all programs and activities, including with regard to the number of guest participants, equipment, supplies, usage, etc., conducted at the pool, including swim lessons, aquatic/recreational programs and pool parties. Any organized activities taking place at the Amenity Center must first be approved by the District.

### PLAYGROUND, AND PARK POLICIES

(1) **Use at Own Risk.** Patrons and Guests may use the playgrounds and parks at their own risk and must comply with all posted signage.

(2) **Hours of Operation.** Unless otherwise posted, all playground and park hours are from dawn to dusk.

(3) **Supervision of Children.** Supervision by an adult eighteen (18) years and older is required for children under the age of thirteen (13) years. Children must remain in the sight of adult supervisor at all times. All children are expected to play cooperatively with other children.

(4) **Shoes.** Proper footwear is required and no loose clothing especially with strings should be worn.

(5) **Mulch.** The mulch material is necessary for reducing fall impact and for good drainage. It is not to be picked up, thrown, or kicked for any reason.

(6) **Food & Drink.** No food, drinks or gum are permitted on the playground, but are permitted at the parks. Patrons and Guests are responsible for clean-up of any food or drinks brought by them to the parks.

(7) **Glass Containers.** No glass containers are permitted.

## SUSPENSION AND TERMINATION OF PRIVILEGES

- (1) **General Policy.** All persons using the Amenities and entering District property are responsible for compliance with, and shall comply with, the Amenity Policies established for the safe operations of the District's Amenities. District Staff must protect the rights and privileges of rule-abiding Patrons, and inappropriate behavior by Patrons or their Guests will not be tolerated.
- (2) **Suspension of Access and Use Privileges.** The District, through its Board, District Manager, Amenity Manager, and District Counsel shall have the right to restrict, suspend, or terminate the Amenity privileges of any person to use the Amenities for any of the following behavior:
  - a. Submits false information on any application for use of the Amenities;
  - b. Permits the unauthorized use of an Access Card;
  - c. Exhibits unsatisfactory behavior, deportment or appearance;
  - d. Fails to pay amounts owed to the District in a proper and timely manner;
  - e. Fails to abide by any District rules or policies (e.g., Amenity Policies);
  - f. Treats the District's supervisors, staff, general/amenity management, contractors, or other representatives, or other residents or guests, in an unreasonable or abusive manner;
  - g. Damages or destroys District property; or
  - h. Engages in conduct that is improper or likely to endanger the health, safety, or welfare of the District, or its supervisors, staff, amenities management, contractors, or other representatives, or other residents or Guests.
- (3) **Authority of District Staff and Members of the Board of Supervisors.** District Staff or their designee, and any member of the Board of Supervisors, has the ability to remove any person from one or all Amenities if any of the above-referenced behaviors are exhibited or actions committed or if in his/her reasonable discretion it is the District's best interests to do so. District Staff may at any time restrict or suspend for cause or causes, including but not limited to those described above, any person's privileges to use any or all of the Amenities until the next regularly scheduled meeting of the Board of Supervisors.
- (4) **Process for Suspension or Termination of Access and Use Privileges.** Subject to the rights of District Staff set forth in Section 3 above, the following process shall govern suspension and termination of privileges:
  - a. Offenses:
    - i. First Offense: Verbal warning by District Staff and suspension from the Amenities for up to one (1) week from the commencement of the suspension. Violation is recorded by District Staff, signed by the individual offender(s), and held on file by the District.
    - ii. Second Offense: Automatic suspension of all Amenity privileges for up to thirty (30) days from the commencement of the suspension, with the preparation by District Staff of a written report to be signed by the offender(s) and filed with the District.
    - iii. Third Offense: Suspension of all Amenity privileges for up to one (1) year. Such suspension shall run to the next regular meeting of the Board of Supervisors. At said meeting, the record of all previous offenses will be

presented to the Board for recommendation of termination of the offender(s) privileges for one (1) calendar year. The length of the suspension is in the discretion of the Board and may be for less than one (1) year.

- b. Each offense shall expire one (1) year after such offense was committed, at which time the number of offenses on record for such offender(s) shall be reduced by one. For example, if a first offense is committed on February 1 and a second offense on August 1, there will be two offenses on record until February 1 of the following year, at which time the first offense will expire and the second offense will thereafter be considered a first offense until it expires on the following August 1. The provisions of this Paragraph shall not at any time serve to reduce any suspensions or terminations, which may have been imposed prior to the expiration of any offenses.
- c. Notwithstanding the foregoing, any time a user of the Amenity is arrested for an act committed, or allegedly committed, while on the premises of the Amenity, or violates these Policies in a manner that, in the discretion of the District Staff upon consultation with one Board member, justifies suspension beyond the guidelines set forth above, such offender(s) shall have all amenity privileges immediately suspended until the next Board of Supervisors meeting. At the Board meeting, the Board will be presented with the facts surrounding the arrest or violation and the Board may make a recommendation of suspension or termination of the offender(s) privileges, which suspension or termination may include members of the offender(s) household and may, upon the first offense, equal to or exceed one year. In particular situations that pose a long term or continuing threat to the health, safety and welfare of the District and its residents and users, permanent termination of Amenity privileges may be warranted and considered.
- d. Any suspension or termination of Amenity privileges may be appealed to the Board of Supervisors for reversal or reduction. The Board's decision on appeal shall be final.

(5) ***Legal Action; Criminal Prosecution.*** If any person is found to have committed any of the infractions noted in Section 2 above, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature.

#### **USE AT OWN RISK; INDEMNIFICATION**

**Any Patron, Guest, or other person who participates in the Activities (as defined below), shall do so at his or her own risk, and shall indemnify, defend, release, hold harmless, and forever discharge the District and its contractors, and the present, former, and future supervisors, staff, officers, employees, representatives, agents, and contractors of each (together, "Indemnitees"), for any and all liability, claims, lawsuits, actions, suits or demands, whether known or unknown, in law or equity, by any individual of any age, or any corporation or other entity, for any and all loss, injury, damage, theft, real or personal property damage, expenses (including attorney's fees, costs and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings), and harm of any kind or nature arising out of, or in connection with, the participation in the Activities, by said Patron, Guest, or other person, and any of his or her Guests and any members of his or her Household.**

**Should any Patron, Guest, or other person bring suit against the Indemnitees in connection with the Activities or relating in any way to the Amenities, and fail to obtain judgment therein against the Indemnitees, said Patron, Guest, or other person shall be liable to the District for all**

**attorney’s fees, costs, and other expenses for investigation and defense and in connection with, among other proceedings, alternative dispute resolution, trial court, and appellate proceedings.**

**The waiver of liability contained herein does not apply to any act of intentional, willful or wanton misconduct by the Indemnitees.**

**For purposes of this section, the term “Activities” shall mean the use of or acceptance of the use of the Amenities, or engagement in any contest, game, function, exercise, competition, sport, event, or other activity operated, organized, arranged or sponsored by the District, its contractors or third parties authorized by the District.**

**SOVEREIGN IMMUNITY**

Nothing herein shall constitute or be construed as a waiver of the Districts’ limitations on liability contained in Section 768.28, F.S., or other statutes or law.

**SEVERABILITY**

The invalidity or unenforceability of any one or more provisions of these policies shall not affect the validity or enforceability of the remaining provisions, or any part of the policies not held to be invalid or unenforceable.

**AMENDMENTS AND WAIVERS**

The Board in its sole discretion may amend these Amenity Policies from time to time. The Board by vote at a public meeting or the District Manager may elect in its/their sole discretion at any time to grant waivers to any of the provisions of these Amenity Policies, provided however that the Board is informed within a reasonable time of any such waivers.

**The above amended policies were adopted on April 12, 2018, by the Board of Supervisors for the Highland Meadows II Community Development District.**

\_\_\_\_\_  
**Secretary/Assistant Secretary**

\_\_\_\_\_  
**Chairperson, Board of Supervisors**

**Exhibit A:** Amenity Rates

**Exhibit B:** Amenity Access Registration Form

**EXHIBIT A  
AMENITY RATES**

| <b>TYPE</b>                             | <b>RATE</b> |
|---|-------------|
| Annual User Fee                         | \$2500.00   |
| Additional Household Member Access Card | \$10.00     |
| Replacement Access Card                 | \$30.00     |
|   |             |
|   |             |



**EXHIBIT B**  
**AMENITIES ACCESS REGISTRATION FORM**

HIGHLAND MEADOWS II COMMUNITY DEVELOPMENT DISTRICT

Amenity Facilities Access Card Registration Form

NAME: \_\_\_\_\_ DOB IF UNDER 18: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

HOME TELEPHONE: \_\_\_\_\_ CELL PHONE: \_\_\_\_\_

EMAIL ADDRESS: \_\_\_\_\_

**ACCEPTANCE:**

I acknowledge receipt of one (1) Facility Access Card and that the above information is true and correct. I understand that I have willingly provided all the information requested above and that it may be used by the District for various purposes. **I also understand that by providing this information that it may be accessed under public records laws.** I also understand that I am financially responsible for any damages caused by me, my family members or my guests and the damages resulting from the loss or theft of my Facility Access Card. It is understood that Facility Access Cards are the property of the District and are non-transferable except in accordance with the District's rules, policies and/or regulations. In consideration for the admittance of the above listed persons and their guests into the facilities owned and operated by the District, I agree to hold harmless and release the District, its agents, officers and employees from any and all liability for any injuries that might occur in conjunction with the use of any of the District's amenity facilities (including but not limited to: swimming pools, playground equipment, other facilities), as well while on the District's property. Nothing herein shall be considered as a waiver of the District's sovereign immunity or limits of liability beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28 Florida Statutes or other statute.

\_\_\_\_\_  
Signature of Patron  
(Parent or Legal Guardian if minor)

\_\_\_\_\_  
Date

**RECEIPT OF DISTRICT RULES & RATES:**

I acknowledge that I have been provided and understand the terms in the **Amenity Facility Policies**.

\_\_\_\_\_  
Signature of Patron  
(Parent or Legal Guardian if minor)

\_\_\_\_\_  
Date

**GUEST POLICY:**

Please refer to the **Amenity Facility Policies** for the most current policies regarding guests.

**PLEASE RETURN THIS FORM TO:**

Highland Meadows II Community Development District  
Attn: Amanda Ferguson  
Governmental Management Services  
19337 Shumard Oak Drive, Ste 101  
Land O'Lakes, FL 34638  
Telephone: (813) 435-9119  
Email: aferguson@gmscfl.com

OFFICE USE ONLY

\_\_\_\_\_  
Date Received

\_\_\_\_\_  
Date Entered in System

\_\_\_\_\_  
Staff Member Signature

Facility Access Card Number:  
\_\_\_\_\_

New Construction: \_\_\_\_\_

Re-Sale: \_\_\_\_\_

Prior Owner: \_\_\_\_\_

Rental: \_\_\_\_\_

Landlord/ Owner: \_\_\_\_\_

Lease Term: \_\_\_\_\_

Non- Homeowner: \_\_\_\_\_

Homeowner Name: \_\_\_\_\_

Replacement Card #: \_\_\_\_\_

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

Cash/Check #: \_\_\_\_\_

Staff Int.: \_\_\_\_\_

## **For Discussion:**

### **I. Amenity Policies & Rates**

- Implemented Florida Law: Section 190.012, *Florida Statutes*; Section 190.011, *Florida Statutes*; Section 120.54, *Florida Statutes*; Section 120.69, *Florida Statutes*; Section 768.28, *Florida Statutes*

-Sound producing equipment, such as radios, tape players, CD players, MP3 players, televisions, and the like are not permitted in the pool deck area or pool. Personal sound equipment may be used on the pool deck area with personal devices such as headsets or ear buds (so as not to disturb others). The use of headphones with all types of music players is required.

-Food and beverages are prohibited in the pool and pool deck area, except: commercially bottled water in plastic bottles are allowed on the pool deck area for patron hydration. All glass containers and products are prohibited in the pool and pool deck area.

-No diving, back diving, flipping, back jumps, pushing, running, throwing of items or other horseplay is allowed in the pool or on the pool deck area. Diving is prohibited. Dangerous activities on the pool deck area and in the pool are prohibited.

-Service Animal: An animal that is trained to do work or perform tasks for an individual with a disability, including a physical, sensory, psychiatric, intellectual, or other mental disability. The work done or tasks performed must be directly related to the individual's disability and may include, but are not limited to, guiding an individual who is visually impaired or blind, alerting an individual who is deaf or hard of hearing, pulling a wheelchair, assisting with mobility or balance, alerting and protecting an individual who is having a seizure, retrieving objects, alerting an individual to the presence of allergens, providing physical support and assistance with balance and stability to an individual with a mobility disability, helping an individual with a psychiatric or neurological disability by preventing or interrupting impulsive or destructive behaviors, reminding an individual with mental illness to take prescribed medications, calming an individual with posttraumatic stress disorder during an anxiety attack, or doing other specific work or performing other special tasks.

-Patrons are required to comply with all posted signage.

-Placement of advertisements/signage on the District's property is prohibited unless prior approval is received from the District.

### **-NOTICE**

**THE VILLASOL COMMUNITY IS PROTECTED BY VIDEO CAMERAS IN ALL AREAS. USERS, PATRONS AND GUESTS MUST ABIDE BY THE COMMUNITY RULES AND BY THE POLICIES STATED HEREIN AND SHALL MAINTAIN THE APPROPRIATE LEVEL OF DECORUM OR, IF YOU ARE ABUSIVE TO OTHER USERS, PATRONS AND GUESTS, YOU WILL BE ASKED TO LEAVE THE PREMISES OR BE REMOVED BY THE APPROPRIATE MEANS. THIS VIDEO WILL BE USED IN**

**ORDER TO PROSECUTE ANY PERSON THAT VIOLATES THESE RULES. IF THE BEHAVIOR CONTINUES BY THE RESIDENT, THIS WILL RESULT IN ACTION TAKEN BY THE BOARD OF SUPERVISORS OF THE CDD, INCLUDING BUT NOT LIMITED TO, A SUSPENSION OR TERMINATION OF THE RESIDENT'S PRIVILEGES TO THE AMENITIY FACILITIES, OR OTHER ACTION PERMITTED UNDER FLORIDA LAW. NOTICE OF THE DISTRICT'S BOARD'S INTENTION TO CONSIDER SUCH ACTION DURING A PUBLIC MEETING SHALL BE PROVIDED TO THE RESIDENT AGAINST WHOM SUCH ACTION WILL BE CONSIDERED.**

## **II. Parking & Towing Rules:**

-Map

-Implemented Florida Law: Section 190.012, *Florida Statutes*; Section 190.011, *Florida Statutes*; Section 715.07, *Florida Statutes*; Section 316.1945, *Florida Statutes*; Section 316.195, *Florida Statutes*; Section 316.1951, *Florida Statutes*; Section 120.54, *Florida Statutes*; and Section 120.69, *Florida Statutes*.

**TAB 10**



# Quarterly Compliance Audit Report

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## Highland Meadows II

**Date:** October 2023 - 3rd Quarter

**Prepared for:** Scott Brizendine

**Developer:** Rizzetta

**Insurance agency:**



**Preparer:**

Jason Morgan - *Campus Suite Compliance*

*ADA Website Accessibility and Florida F.S. 189.069 Requirements*

# Table of Contents

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## **Compliance Audit**

|                            |   |
|----------------------------|---|
| Overview                   | 2 |
| <i>Compliance Criteria</i> | 2 |
| <i>ADA Accessibility</i>   | 2 |
| Florida Statute Compliance | 3 |
| Audit Process              | 3 |

## **Audit results**

|  |   |
|--|---|
| ADA Website Accessibility Requirements | 4 |
| Florida F.S. 189.069 Requirements      | 5 |

## **Helpful information:**

|                            |    |
|----------------------------|----|
| Accessibility overview     | 6  |
| ADA Compliance Categories  | 7  |
| Web Accessibility Glossary | 11 |

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# Compliance Audit Overview

The Community Website Compliance Audit (CWCA) consists of a thorough assessment of Florida Community Development District (CDD) websites to assure that specified district information is available and fully accessible. Florida Statute Chapter 189.069 states that effective October, 2015, every CDD in the state is required to maintain a fully compliant website for reporting certain information and documents for public access.

The CWCA is a reporting system comprised of quarterly audits and an annual summary audit to meet full disclosure as required by Florida law. These audits are designed to assure that CDDs satisfy all compliance requirements stipulated in Chapter 189.069.

## Compliance Criteria

The CWCA focuses on the two primary areas – website accessibility as defined by U.S. federal laws, and the 16-point criteria enumerated in [Florida Statute Chapter 189.069](#).



### ADA Website Accessibility

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines – [WCAG 2.1](#), which is the international standard established to keep websites barrier-free and the recognized standard for ADA-compliance.



## Florida Statute Compliance

Pursuant to F.S. [189.069](#), every CDD is required to maintain a dedicated website to serve as an official reporting mechanism covering, at minimum, 16 criteria. The information required to report and have fully accessible spans: establishment charter or ordinance, fiscal year audit, budget, meeting agendas and minutes and more. For a complete list of statute requirements, see page 3.

## Audit Process

The Community Website Compliance Audit covers all CDD web pages and linked PDFs.\* Following the [WCAG 2.1](#) levels A, AA, and AAA for web content accessibility, a comprehensive scan encompassing 312 tests is conducted for every page. In addition, a human inspection is conducted to assure factors such as navigation and color contrasts meet web accessibility standards. See page 4 for complete accessibility grading criteria.

In addition to full ADA-compliance, the audit includes a 16-point checklist directly corresponding with the criteria set forth in Florida Statute Chapter 189.069. See page 5 for the complete compliance criteria checklist.

\* **NOTE:** Because many CDD websites have links to PDFs that contain information required by law (meeting agendas, minutes, budgets, miscellaneous and ad hoc documents, etc.), audits include an examination of all associated PDFs. **PDF remediation** and ongoing auditing is critical to maintaining compliance.



# ADA Website Accessibility

Result: **PASSED**

## Accessibility Grading Criteria

| Passed | Description   |
|--------|---|
| Passed | <b>Website errors*</b><br>0 WCAG 2.1 errors appear on website pages causing issues**                        |
| Passed | <b>Keyboard navigation</b><br>The ability to navigate website without using a mouse                         |
| Passed | <b>Website accessibility policy</b><br>A published policy and a vehicle to submit issues and resolve issues |
| Passed | <b>Color contrast</b><br>Colors provide enough contrast between elements                                    |
| Passed | <b>Video captioning</b><br>Closed-captioning and detailed descriptions                                      |
| Passed | <b>PDF accessibility</b><br>Formatting PDFs including embedded images and non-text elements                 |
| Passed | <b>Site map</b><br>Alternate methods of navigating the website  |

\*Errors represent less than 5% of the page count are considered passing

\*\*Error reporting details are available in your Campus Suite Website Accessibility dashboard



# Florida F.S. 189.069 Requirements

Result: **PASSED**

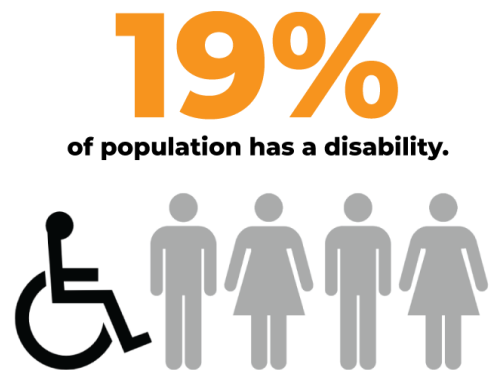
## Compliance Criteria

| Passed | Description   |
|--------|---|
| Passed | Full Name and primary contact specified                     |
| Passed | Public Purpose  |
| Passed | Governing body Information                                  |
| Passed | Fiscal Year   |
| Passed | Full Charter (Ordinance and Establishment) Information      |
| Passed | CDD Complete Contact Information                            |
| Passed | District Boundary map                                       |
| Passed | Listing of taxes, fees, assessments imposed by CDD          |
| Passed | Link to Florida Commission on Ethics                        |
| Passed | District Budgets (Last two years)                           |
| Passed | Complete Financial Audit Report                             |
| Passed | Listing of Board Meetings                                   |
| N/A    | Public Facilities Report, if applicable                     |
| Passed | Link to Financial Services                                  |
| Passed | Meeting Agendas for the past year, and 1 week prior to next |

# Accessibility overview

## Everyone deserves equal access.

With nearly 1-in-5 Americans having some sort of disability – visual, hearing, motor, cognitive – there are literally millions of reasons why websites should be fully accessible and compliant with all state and federal laws. Web accessibility not only keeps board members on the right side of the law, but enables the entire community to access all your web content. The very principles that drive accessible website design are also good for those without disabilities.



Sight, hearing, physical, cognitive.

## The legal and right thing to do

Several federal statutes (American Disabilities Act, Sec. 504 and 508 of the Rehabilitation Act of 1973) require public institutions to ensure they are not discriminating against individuals on the basis of a person's disability. Community websites are required to conform to web content accessibility guidelines, WCAG 2.1, the international standard established to keep websites barrier-free. Plain and simple, any content on your website must be accessible to everyone.



# ADA Compliance Categories

Most of the problems that occur on a website fall in one or several of the following categories.



## Contrast and colors

Some people have vision disabilities that hinder picking up contrasts, and some are color blind, so there needs to be a distinguishable contrast between text and background colors. This goes for buttons, links, text on images – everything. Consideration to contrast and color choice is also important for extreme lighting conditions.

*Contract checker:* <http://webaim.org/resources/contrastchecker>



## Using semantics to format your HTML pages

When web page codes are clearly described in easy-to-understand terms, it enables broader sharing across all browsers and apps. This ‘friendlier’ language not only helps all the users, but developers who are striving to make content more universal on more devices.



## Text alternatives for non-text content

Written replacements for images, audio and video should provide all the same descriptors that the non-text content conveys. Besides helping with searching, clear, concise word choice can make vivid non-text content for the disabled.

*Helpful article:* <http://webaim.org/techniques/alttext>



## Ability to navigate with the keyboard

Not everyone can use a mouse. Blind people with many with motor disabilities have to use a keyboard to make their way around a website. Users need to be able to interact fully with your website by navigating using the tab, arrows and return keys only. A “skip navigation” option is also required. Consider using [WAI-ARIA](#) for improved accessibility, and properly highlight the links as you use the tab key to make sections.

**Helpful article:** [www.nngroup.com/articles/keyboard-accessibility](http://www.nngroup.com/articles/keyboard-accessibility)

**Helpful article:** <http://webaim.org/techniques/skipnav>



## Easy to navigate and find information

Finding relevant content via search and easy navigation is a universal need. Alt text, heading structure, page titles, descriptive link text (no ‘click here’ please) are just some ways to help everyone find what they’re searching for. You must also provide multiple ways to navigate such as a search and a site map.

**Helpful article:** <http://webaim.org/techniques/sitertools/>



## Properly formatting tables

Tables are hard for screen readers to decipher. Users need to be able to navigate through a table one cell at a time. In addition to the table itself needing a caption, row and column headers need to be labeled and data correctly associated with the right header.

**Helpful article:** <http://webaim.org/techniques/tables/data>



## **Making PDFs accessible**

PDF files must be tagged properly to be accessible, and unfortunately many are not. Images and other non-text elements within that PDF also need to be ADA-compliant. Creating anew is one thing; converting old PDFs – called PDF remediation – takes time.

*Helpful articles:* <http://webaim.org/techniques/acrobat/acrobat>



## **Making videos accessible**

Simply adding a transcript isn't enough. Videos require closed captioning and detailed descriptions (e.g., who's on-screen, where they are, what they're doing, even facial expressions) to be fully accessible and ADA compliant.

*Helpful article:* <http://webaim.org/techniques/captions>



## **Making forms accessible**

Forms are common tools for gathering info and interacting. From logging in to registration, they can be challenging if not designed to be web-accessible. How it's laid out, use of labels, size of clickable areas and other aspects need to be considered.

*Helpful article:* <http://webaim.org/techniques/forms>



## **Alternate versions**

Attempts to be fully accessible sometimes fall short, and in those cases, alternate versions of key pages must be created. That is, it is sometimes not feasible (legally, technically) to modify some content. These are the 'exceptions', but still must be accommodated.





## Feedback for users

To be fully interactive, your site needs to be able to provide an easy way for users to submit feedback on any website issues. Clarity is key for both any confirmation or error feedback that occurs while engaging the page.



## Other related requirements

### *No flashing*

Blinking and flashing are not only bothersome, but can be disorienting and even dangerous for many users. Seizures can even be triggered by flashing, so avoid using any flashing or flickering content.

### *Timers*

Timed connections can create difficulties for the disabled. They may not even know a timer is in effect, it may create stress. In some cases (e.g., purchasing items), a timer is required, but for most school content, avoid using them.

### *Fly-out menus*

Menus that fly out or down when an item is clicked are helpful to dig deeper into the site's content, but they need to be available via keyboard navigation, and not immediately snap back when those using a mouse move from the clickable area.

### *No pop-ups*

Pop-up windows present a range of obstacles for many disabled users, so it's best to avoid using them altogether. If you must, be sure to alert the user that a pop-up is about to be launched.

# Web Accessibility Glossary

|                       |   |
|-----------------------|---|
| Assistive technology  | Hardware and software for disabled people that enable them to perform tasks they otherwise would not be able to perform (e.g., a screen reader) |
| WCAG 2.0              | Evolving web design guidelines established by the W3C that specify how to accommodate web access for the disabled                               |
| 504                   | Section of the Rehabilitation Act of 1973 that protects civil liberties and guarantees certain rights of disabled people                        |
| 508                   | An amendment to the Rehabilitation Act that eliminates barriers in information technology for the disabled                                      |
| ADA                   | American with Disabilities Act (1990)   |
| Screen reader         | Software technology that transforms the on-screen text into an audible voice. Includes tools for navigating/accessing web pages.                |
| Website accessibility | Making your website fully accessible for people of all abilities  |
| W3C                   | World Wide Web Consortium – the international body that develops standards for using the web  |