

**Meadow Pointe II  
Community Development District**

**April 20, 2022**

**AGENDA PACKAGE**

**Communications Media Technology Via Zoom:**

**<https://us02web.zoom.us/j/84620491803?pwd=cjFsUHFEM0hYV0VqK1JSWVUxU3dVZz09>**

**Meeting ID: 892 7044 0797**

**Passcode: 123456**

**Call In #: 1-929-205-6099**

## **Meadow Pointe II Community Development District**

### **Inframark, Infrastructure Management Services**

210 North University Drive Suite 702, Coral Springs, Florida 33071

Phone: 954-603-0033 Fax: 954-345-1292

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April 13, 2022

Board of Supervisors  
Meadow Pointe II  
Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Meadow Pointe II Community Development District will be held **Wednesday, April 20, 2022**, at 6:30 p.m. at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida, and via Zoom Video Communications. Following is the advance agenda for the meeting:

- 1. Call to Order**
- 2. Roll Call**
- 3. Pledge of Allegiance/Moment of Silence for our Fallen Service Members and First Responders**
- 4. Additions or Corrections to the Agenda**
- 5. Audience Comments (Comments will be limited to three minutes.)**
- 6. Consent Agenda**
  - A. Minutes of the March 2, 2022 Meeting and Workshop and March 16, 2022 Meeting
  - B. Financial Report as of March 31, 2022
  - C. Deed Restrictions
- 7. Non-Staff Reports**
  - A. Residents Council
  - B. Government/Community Updates
- 8. Reports**
  - A. Architectural Review Discussion Items
  - B. District Manager
    - i. Consideration of Resolution 2022-02, Confirming the District's Use of the Pasco County Supervisor of Elections to Continue Conducting the District's Election of Supervisors

***\*\*A motion and second must be made prior to any discussion. Each Supervisor will have two minutes to make their remarks and a second two-minute round will commence for rebuttal prior to a vote on the motion. If there is no second, the motion will die and there will be no further discussion.\*\****

Meadow Point II CDD

April 13, 2022

Page Two

- C. District Engineer
  - i. Rate Increase
- D. District Counsel
- E. Operations Manager

**9. Action Items for Board Approval/Disapproval/Discussion**

- A. Discussion of Preliminary Fiscal Year 2023 Budget
- B. Acceptance of the Fiscal Year 2021 Audit

**10. Audience Comments (Comments will be limited to three minutes.)**

**11. Supervisors' Remarks**

**12. Adjournment**

Any supporting documentation for agenda items not included in the Agenda Package will be distributed at the meeting. I look forward to seeing you and in the meantime, if you have any questions, please contact me.

Sincerely,

*Robert Nanni*

Robert Nanni  
District Manager

# **Sixth Order of Business**



**6A**

**MINUTES OF MEETING  
MEADOW POINTE II  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Meadow Pointe II Community Development District was held Wednesday, March 2, 2022 at 6:30 p.m. at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida.

Present and constituting a quorum were:

Jamie Childers	Chairperson
John Picarelli	Vice Chairman
Nicole Darner	Assistant Secretary
Dana Sanchez	Assistant Secretary
Robert Signoretti	Assistant Secretary

Also present were:

Sheila Diaz	Operations Manager
Robert Dvorak	District Engineer (via Zoom)
Kevin Aust	GAI Consultants (via Zoom)
Complete I.T. Representative	
Members of the Public	

*Following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order**

Ms. Childers called the meeting to order.

**SECOND ORDER OF BUSINESS**

**Roll Call**

Supervisors and staff introduced themselves, and a quorum was established.

**THIRD ORDER OF BUSINESS**

**Pledge of Allegiance/Moment of Silence  
for our Fallen Service Members and First  
Responders**

The Pledge of Allegiance was recited; a moment of silence was observed.

**FOURTH ORDER OF BUSINESS** **Additions or Corrections to the Agenda**

The following items were added to the Agenda:

- Under the *Ninth Order of Business, Deed Restrictions Procedures.*
- Under the *Workshop, Budget Items.*

**FIFTH ORDER OF BUSINESS** **Audience Comments (Comments will be limited to three minutes.)**

Residents commented on the following items:

- Overflow of school parking. People are parking on the grass. Ms. Childers suggested having the Wrencrest gates open during high traffic hours, which requires the community's approval.
- A resident's tree which is ready to fall onto the road. Ms. Diaz indicated there was no guarantee on the tree. Mr. Picarelli recommended having maintenance personnel remove the tree.
- Mailbox colors and windows. Ms. Childers commented the new color book is being updated, and it was approved to do windows with or without the grids.
- Broken sprinklers. Ms. Childers commented Frontier will do a walk-through with the engineer to locate the broken sprinklers. The resident was advised to make the HOA Manager aware of the walk-through.
- Compliments on the entranceway. A pop of color would be nice. The Board is still working on getting Perennials planted.

**SIXTH ORDER OF BUSINESS** **Non-Staff Reports**

**A. Residents Council**

**B. Government/Community Updates**

There being no reports, the next order of business followed.

**SEVENTH ORDER OF BUSINESS** **Consent Agenda**

**A. Deed Restrictions/DRVC**

Ms. Childers requested any additions, corrections or deletions on the Consent Agenda.

Mr. Picarelli MOVED to approve the Consent Agenda, consisting of Deed Restrictions/DRVC, and Mr. Signoretti seconded the motion.

- Ms. Childers looked at all of the PowerPoint photos, and she is having difficulty viewing them. She requested that Ms. Diaz try to present them in a different format, as the items cannot be zoomed in.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

## **EIGHTH ORDER OF BUSINESS**

### **Reports**

#### **A. Architectural Review**

<u>Case #</u>	<u>Village</u>	<u>Address</u>	<u>Request</u>	<u>Recommendation</u>
2022-15	Deer Run	29428 Allegro	Enclosure	See Below
2022-16	Deer Run	29530 Forest Glen	Windows	See Below

- Under 2022-15, the screen should be a smoke color.
- Under 2022-16, Ms. Sanchez requested specification sheets for the new windows. Ms. Childers commented as long as the windows match the current design and shape and do not change the aesthetics of the home, this item should be approved. Ms. Sanchez would like Ms. Fernandez to review this item.

Mr. Picarelli MOVED to approve the Architectural Review Report as presented, and Ms. Darner seconded the motion.

There being no further discussion,

On VOICE vote, with Ms. Childers, Mr. Picarelli, Ms. Darner and Mr. Signoretti voting aye, and Ms. Sanchez voting nay, the prior motion was approved.

#### **B. District Counsel**

- Ms. Childers commented on the joint meeting, which is still to be scheduled, as there were conflicts with the dates. Mr. Nanni is to coordinate this meeting.

Ms. Childers discussed an item from the District Manager.

- The check card reader is free, but not the credit card reader. Mr. Nanni is going to verify the cost.

#### **C. District Engineer**

The sidewalk RFPs were discussed.

- Two bids were received, one from Florida Asphalt & Concrete and the second one from Stage Door II. Copies will be made for each Board member, District Engineer and District Manager. The District Manager and Engineer will review them and present the ranking system at the next meeting.
- Ms. Childers read each RFP into the record. Florida Asphalt & Concrete's contract total was \$156,654.70. Stage Door II is going to charge \$275,620.
- A recommendation will be presented at the next meeting.

Reinforcement of the pond banks was discussed.

- Mr. Picarelli requested that Mr. Dvorak prepare an evaluation of all District ponds for reinforcement. Mr. Dvorak believes the prior engineer may have had a report. However, he can assess them.
- Mr. Dvorak described the pond assessment process. The ponds will be ranked in the order of repairs to be made, after which a schedule is prepared.
- The report to be submitted to the Office of Economic Development is a different type of assessment.
- All repairs submitted by the previous engineer have been made. Therefore, a new assessment is required.

The pool was discussed with Mr. Kevin Aust of GAI Consultants.

- Mr. Aust indicated although the surveys are complete, and work has commenced.
- Mr. Dvorak indicated that water & sewer was not included in the as-builds. He indicated that water & sewer may have to be run by the clubhouse.
- There may be need for verification of connection points.
- Expansion of the restroom building was discussed. The District is on the threshold of a 5,000 square foot pool, which requires a larger restroom building. A sixth lane may be added to the pool based upon additional usage with the possibility of a snack area being added.
- Pool engineering may be paid for through the design process. Design/build is also a possibility. They would design the project and create a space for the pool equipment. This would be put out for bid, and pool contractors would hire their own engineer for the pool within the construction of the projects.

*The record shall reflect Mr. Dvorak exited the meeting.*

**D. Operations Manager**

Ms. Diaz presented her report for discussion, a copy of which was included in the agenda package.

- Mainscape passed their OLM inspection with a score of 92%.
- Mainscape will provide a proposal for the Perennials, which they will plant once the Annuals die out.
- AKCA has started the Wrencrest crosswalk project. Ms. Diaz will continue to update the Board as work progresses.
- The Board needs to approve the Colehaven entrance proposal. This will be addressed under the Ninth Order of Business. The Board formally approved the Vermillion proposal. Photos were sent last week.
- There was discussion to keep the Wrencrest Gate open during certain times. There are traffic issues in the morning. Ms. Diaz read an email from a resident into the record. Mr. Picarelli reminded the Board this was previously considered, and did not go over well with the residents. Mr. Picarelli suggested installing large stones in the grass to prevent vehicles from parking on the grass. Mr. Signoretti plans on contacting the School Board regarding the issue with the school buses. Ms. Sanchez is in favor of having the gates open to prevent wear and tear on the gates. She suggested chaining off the area on the grass. She also believes videos should be taken of the traffic in the morning and sent to the School Board and Commissioner. Ms. Childers suggested Ms. Diaz do research on the chain and stones for the grass. Since staff is not available to videotape the morning traffic, she asked Mr. Signoretti to do so. Ms. Sanchez also reminded the Board the gates would have to be manually open and closed. The residents of Wrencrest need to express their opinion regarding opening of the gates. Ms. Childers does not believe anything regarding opening of the gates should be done yet, as the schools may possibly change their schedule in three months.

**NINTH ORDER OF BUSINESS****Approval/Disapproval/Discussion****A. SOLitude Lake Management Increase**

- There is a 3% increase to the annual plan, effective on the March invoice.
- They are doing a good job.

- It appears they increase their rates every year.

Ms. Sanchez MOVED to accept the increase of 3% from SOLitude Lake Management, effective on next year's contract, and Mr. Picarelli seconded the motion.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

- Ms. Diaz indicated for the record, that SOLitude is telling the District of the increase, and not requesting it. There is no contract to be signed. Ms. Childers indicated the District did not have to accept the increase, and could have gone out for bid on this contract.

**B. Colehaven Landscaping Renovation**

- A proposal was received, which was re-written, and the Board did not officially approve it.

Mr. Picarelli MOVED to approve the renovations for Colehaven from Mainscape Landscaping in the amount of \$3,826.86, and Ms. Sanchez seconded the motion.

There being no further discussion,

On VOICE vote, with all in favor, the prior motion was approved.

**C. Deed Restrictions Procedures**

- Ms. Childers indicated there have been emails going around from Morningside COG regarding the deed restrictions process. She discussed the process.
  - When a deed restriction is submitted, someone from the Clubhouse will manage the formal complaint, take photos and determine what is and is not in compliance, which is presented to the Board. The Board reviews, based on the photos submitted in the PowerPoint presentation or drop box. Once it has been determined to be a deed restriction violation, a letter is sent to the resident giving them 14 days to make the corrections. After 14 days,

Clubhouse staff will check to ensure all violations are resolved. If not, it will be presented to the ARC to review, and the Board does not see those issues again, unless they are presented to the attorney.

➤ It was believed the Board communicated outside of the CDD, which is not true. The Board does not receive any deed restrictions beyond what is received at the meeting.

➤ These deed restrictions are available for public viewing after the meeting.

➤ The photos are given to each Board member and they are reviewed prior to the meeting, not in the meeting. They are discussed as part of the Consent Agenda.

➤ Ms. Diaz indicated they do not have a Deed Restriction Coordinator at this time. It is a difficult position to fill. The position has been advertised. An office staff member is filling in, but is not interested in the position.

#### **TENTH ORDER OF BUSINESS**

#### **Audience Comments (Comments will be limited to three minutes.)**

Audience members commented on the following items:

- Meadow Pointe I Deed Restriction company. Ms. Childers commented that hiring a company would be costly.
- A large pile of debris on CDD property between the sidewalk and the road next to the vacant lot. Ms. Diaz will check on this.
- Deed restriction procedure, and use of volunteers. There was discussion with the attorney, who stated that based on the laws of ARC/DRC, use of a volunteer is prohibited. Parking enforcement does not follow the same rules as ARC/DRC.
- Privatizing the deed restriction procedures. There was a presentation at the last meeting by Inframark to manage this function. However, it would have been costly to the District. The Board decided against this. Any residents who are part of an HOA would not be affected by this cost.

#### **ELEVENTH ORDER OF BUSINESS**

#### **Supervisor Comments**

- Mr. Signoretti commented no requests can be addressed via social media.
- Food trucks in Meadow Pointe I are being held through the Residents Council.
- Ms. Sanchez is concerned about the Board approving items sight-unseen.



- Ms. Sanchez commented on the pool and building projects. Costs have increased significantly. She believes the projects may have to be scaled back.
- Mr. Picarelli discussed approvals under the ARC. He believes mailboxes should be updated.
- Mr. Picarelli believes the reserves should be increased to pay for the pool and building.
- Mr. Picarelli thanked Ms. Diaz for the fabulous job she is doing.
- Ms. Darner agrees with Mr. Picarelli regarding use of reserves. The District needs to remain relevant. The Board needs to listen to residents, and what they are asking for.
- Ms. Childers commented that although the paint colors were approved sight-unseen, Board members drove around other newer developments to view the colors. Ms. Darner received from Sherwin Williams the most requested colors, which was presented to the Board. However, the Board voted on the actual paint samples. The same was done for the colors which were to be removed.
- Ms. Childers commented architectural review items must be in conformance to the District's Standards. Building codes have changed over the past several years.
- Ms. Childers complimented Ms. Diaz on her work for the District.

**TWELFTH ORDER OF BUSINESS****Adjourn the Regular Meeting and Proceed  
to a Workshop**

There being no further business,

On MOTION by Mr. Picarelli, seconded by Ms. Sanchez, with all in favor, the regular meeting was adjourned at 8:12 p.m., and the Board proceeded to a workshop.

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Jamie Childers  
Chairperson

**MINUTES OF WORKSHOP  
MEADOW POINTE II  
COMMUNITY DEVELOPMENT DISTRICT**

A workshop of the Board of Supervisors of the Meadow Pointe II Community Development District was held Wednesday, March 2, 2022, immediately following the regular meeting at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida.

Present were:

Jamie Childers	Chairperson
John Picarelli	Vice Chairman
Nicole Darner	Assistant Secretary
Dana Sanchez	Assistant Secretary
Robert Signoretti	Assistant Secretary
Sheila Diaz	Operations Manager
Complete I.T. Representative	

*The following items were discussed during the March 2, 2022 Meadow Pointe II Community Development District Workshop; no motions, votes or actions were taken. Any action to be taken on the items listed below will occur at a regular meeting of the Board of Supervisors.*

**FIRST ORDER OF BUSINESS**

**Call to Order**

The workshop was called to order at 8:22 p.m.

**SECOND ORDER OF BUSINESS**

**Items for Discussion**

**A. Budget Items**

Board members requested the following items to be addressed for the Fiscal Year 2023

Budget:

- Mr. Picarelli requested the District Engineer prepare a road survey of work to be done over the next 20 years.
- Tree trimming should be reviewed.
- Possible utility increases.

- Ms. Darner requested the sprinkler/irrigation system should be addressed. This may affect the new pool and building. The proposal from two years ago needs to be updated. Any PVC piping will need to be renovated. The irrigation work may be done in stages over the years. Communities will be done individually. Staff will speak to Mr. Wood from OLM in this regard.
- Landscaping renovations throughout the community. Tullamore and Charlesworth may need new plants.
- Upgrading of the ID card system.
- Camera system. Charlesworth has good-quality, wireless and solar-powered cameras. Cameras at the playground on the pole are not functioning properly. Technology has changed since the original cameras were installed. Gate cameras are separate from the Clubhouse.
- Mr. Picarelli is going to work with Complete I.T. There are communications issues between Mr. Giella and staff. A lengthy discussion ensued. Ms. Childers suggested a civility clause should be included with the procedures, allowing staff members to express their dissatisfaction with a vendor, if necessary. Metro Gates was used in the past. The Board concurred with Mr. Picarelli working with Complete I.T.
- The District Engineer was discussed.
- The Board wants to remain with Inframark.
- The ponds were discussed.

**THIRD ORDER OF BUSINESS****Adjournment**

There being no further business, the workshop was adjourned at 9:37 p.m.

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Jamie Childers  
Chairperson

**MINUTES OF MEETING  
MEADOW POINTE II  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Meadow Pointe II Community Development District was held Wednesday, March 16, 2022 at 6:30 p.m. at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida.

Present and constituting a quorum were:

John Picarelli	Vice Chairman
Nicole Darner	Assistant Secretary
Dana Sanchez	Assistant Secretary
Robert Signoretti	Assistant Secretary

Also present were:

David Wenck	Inframark, LLC
Robert Dvorak	District Engineer (via Zoom)
Sheila Diaz	Operations Manager
Kelly Wright	Residents Council
Members of the Public	

*Following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order**

Mr. Picarelli called the meeting to order.

**SECOND ORDER OF BUSINESS**

**Roll Call**

Supervisors and staff introduced themselves, and a quorum was established.

**THIRD ORDER OF BUSINESS**

**Pledge of Allegiance/Moment of Silence  
for our Fallen Service Members and First  
Responders**

The Pledge of Allegiance was recited; a moment of silence was observed.

**FOURTH ORDER OF BUSINESS**

**Additions or Corrections to the Agenda**

The following item was added to the Agenda:

- Discussion of Mailboxes.

**FIFTH ORDER OF BUSINESS**

**Audience Comments (Comments will be limited to three minutes.)**

Audience members commented on the following items:

- A breach in a wall which the District Engineer was to repair. Mr. Picarelli will follow up.
- Comments and discussions on Deed Restrictions procedures. Any necessary information is accessible via a records request.

**SIXTH ORDER OF BUSINESS**

**Consent Agenda**

- A. Minutes of the February 2, 2022 and February 16, 2022 Meetings
- B. Financial Report as of February 28, 2022
- C. Deed Restrictions

Mr. Picarelli requested any additions, corrections or deletions to the Consent Agenda.

There being none,

On MOTION by Ms. Darner, seconded by Mr. Signoretti, with all in favor, the Consent Agenda, comprised of the Minutes of the February 2, 2022 and February 16, 2022 Meetings, Financial Report as of February 28, 2022 and Deed Restrictions, was approved.

**SEVENTH ORDER OF BUSINESS**

**Non-Staff Reports**

**A. Residents Council**

- The Spring Fling will be held Saturday, May 7, 2022 from 10:00 a.m. to 2:00 p.m. The event will be advertised. Ms. Wright discussed the festivities. Volunteers were requested.

**B. Government/Community Updates**

- Mr. Signoretti sent photos and it was determined the road originally was not designed for that type of traffic. The road will have to be re-paved, but will not be done before October 2023. No plans are in place with regards to school traffic. It makes more sense to do the job in the summer when school is out.
- Ms. Sanchez recommended that residents contact the County for any potholes in the roads, as they are obligated to make the roads driver-friendly.

**EIGHTH ORDER OF BUSINESS****Reports****A. Architectural Review Discussion Items**

<u>Case #</u>	<u>Village</u>	<u>Address</u>	<u>Request</u>	<u>Recommendation</u>
2022-18	Morningside	29509 Morningmist	Paint Home	Approved
2022-19	Iverson	1403 Baythorn	New Windows	Approved
2022-21	Deer Run	29537 Allegro	New Windows	Approved
2022-22	Morningside	29752 Morningmist	Enclosure	Approved
2022-23	Iverson	30521 Iverson	Paint Home	See Below
2022-26	Iverson	30716 Burleigh	Gutters	Approved

- Under 2022-18, the colors are part of the new scheme, which have not yet been officially approved. Ms. Sanchez recommended numbering the new scheme numbers as requests are submitted.
- Under 2022-23, only the door may be black, and an approved color scheme must be chosen. The garage may be painted the trim color or white.
- Under 2022-26, the gutter color should be white or match the fascia.

On MOTION by Ms. Sanchez, seconded by Ms. Darner, with all in favor, the Architectural Review Report was approved as amended.

**NINTH ORDER OF BUSINESS****Action Items for Board****Approval/Disapproval/Discussion****A. Discussion of Sidewalk RFPs**

- Ms. Darner wanted to know whether the items at the end of the Florida Asphalt & Concrete were to be charged additionally. The RFP includes removal of tree roots, as well as utility repairs.

Ms. Sanchez MOVED to approve the RFP for repair of sidewalks from Florida Asphalt & Concrete, and Ms. Darner seconded the motion.

- The motion should include the dollar amount.

Ms. Sanchez MOVED to amend the prior motion to include the dollar amount of \$156,654.70, and Ms. Darner seconded the motion.

- Mr. Signoretti wants to ensure that all items to be included are noted in the RFP.

On VOICE vote, with all in favor, the RFP from Florida Asphalt & Concrete in the amount of \$156,654.70 for repair of the sidewalks was approved.

- Mr. Picarelli with ask Mr. Cohen to prepare a contract.
- Mr. Dvorak will notify Florida Asphalt & Concrete that they were awarded the contract, and he will notify Stage Door II to make them aware they were not awarded the contract.

## **EIGHTH ORDER OF BUSINESS**

### **Reports (Continued)**

#### **C. District Engineer**

- Mr. Dvorak has not been kept up-to-date by Mr. Aust of GAI Consultants regarding the pool.
- Staff has commenced work on the Stormwater Needs Analysis Report. Mr. Dvorak is trying to get the field work and pond assessments done before the rains fill up the ponds.
- Mr. Picarelli requested that Mr. Dvorak determine whether any ponds are in dire need of repairs, and to move forward with them. Mr. Picarelli further stated that once sidewalk repairs commence, they would like the scrap concrete to be used on some of the ponds. Mr. Dvorak will send an email to Ms. Diaz noting which ponds will be treated. There is no remaining riprap.

*The record shall reflect Mr. Dvorak exited the meeting.*

#### **B. District Manager**

- Mr. Picarelli indicated that a resident was supposedly burning part of the conservation area, and Mr. Nanni was notified. The Board has not heard back, and the burning continues. SWFWMD should be notified that the CDD has been advised of this, and that SWFWMD should investigate. Mr. Picarelli advised Mr. Wenck to keep track of all of the emails to ensure the District is not fined.
- Mr. Wenck is working with Mr. Nanni on this District.

#### **D. District Counsel**

There being no report, the next item followed.

**E. Operations Manager**

Ms. Diaz presented her report for discussion, a copy of which was included in the full agenda package.

- The Wrencrest crosswalk project is complete. Ms. Diaz advised that if anyone notices anything out of place, to contact her.
- The replacement trees were discussed. The warranty on the replacement trees has expired. Some have died. Residents have contacted staff. Next steps need to be determined. Mr. Picarelli suggested that Mr. Wood from OLM be given the addresses for those trees, and he will inspect them. If a tree dies of natural causes, it does not have to be replaced. Residents expect the trees to be replaced.
  - Ms. Sanchez does not believe the CDD should be responsible for replacing the trees if they do not flourish.
  - There are currently five trees in question, and it is difficult to determine whether the residents were taking care of these trees.
  - Mr. Signoretti suggested looking at the grass to determine whether the lawn and tree are being watered.
  - Ms. Darner believes this will be an ongoing issue if a decision is not made.
  - Mr. Picarelli indicated there is nothing in writing that makes it conditional for residents to maintain these trees, as it is technically CDD property. He suggested a contract similar to that which the District has with Pasco County to maintain certain areas. If the CDD is to maintain all these tree lawn areas, CDD fees may increase. It may make more sense to continue have the homeowners maintain them in that regard. He suggested waiting until Mr. Wood looks at the five trees to determine what needs to be done.
  - Ms. Sanchez indicated it is illegal to deed CDD property to the residents.
  - The Board concurred to wait for Mr. Wood's analysis, and if trees need to be removed, they will not be replaced.

**NINTH ORDER OF BUSINESS**

**Action Items for Board  
Approval/Disapproval/Discussion  
(Continued)**

**B. Discussion of Mailboxes**

- A photo of a sample mailbox was distributed.



- The aesthetic change is not dramatic.
- The affected communities would be Deer Run, Morningside, Manor Isle, Glenham, Iverson and Wrencrest, as the remaining communities are villas and townhomes which use a different type of mailbox.
- The post costs \$175. Residents may purchase the mailbox or have a company install it. The mailbox is approximately \$30, and the numbers are approximately \$25. The post comes with a steel insert and can be installed by the resident.
- This would require architectural approval by the Board.
- These posts require less maintenance.
- Ms. Sanchez commented this needs to be reviewed by the Attorney, as the Deed Restriction indicates the mailbox must be approved by the developer. She prefers that all mailboxes are replaced at once, not one at a time. Mr. Picarelli believes the attorney will require a 75% vote by residents for approval.
- Mr. Picarelli commented next steps would be taken once the Attorney gives his opinion.
- The Deed Restriction indicates that the resident would have to pay for the mailbox.

**TENTH ORDER OF BUSINESS****Audience Comments (Comments will be limited to three minutes.)**

Audience members commented on the following items:

- Mailboxes. All should be replaced at once, and they should have similar specifications.
- Trees. Residents may not replace the trees on CDD property.
- Deed Restrictions procedures for parking and yards. They should be changed.

**ELEVENTH ORDER OF BUSINESS****Supervisors' Remarks**

- Ms. Darner discussed the pool. Ms. Childers was in contact with Mr. Aust. Mr. Picarelli asked Ms. Diaz to send a reminder email to Mr. Aust.
- Ms. Darner addressed the mailboxes. The Board should receive a response from Mr. Cohen as soon as possible.
- Mr. Signoretti discussed the resident's Deed Restrictions request.
- Mr. Picarelli thanked the Board for their work.

- 214           •       Mr. Picarelli discussed the trees. He was in favor of removing the trees as they  
215                   were doing damage to the sidewalks, sewer lines and irrigation. The Oak Trees are  
216                   dangerous in the event of a hurricane.

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218       **TWELFTH ORDER OF BUSINESS**

**Adjournment**

219           There being no further business,

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221           On MOTION by Ms. Sanchez, seconded by Mr. Signoretti, with all  
222           in favor, the meeting was adjourned at 7:51 p.m.

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John Picarelli  
Vice Chairman

**6B.**

**MEADOW POINTE II**  
**Community Development District**

*Financial Report*

*March 31, 2022*

**Prepared by**



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**MEADOW POINTE II**  
**Community Development District**

**Financial Statements**

**(Unaudited)**

**March 31, 2022**

**Balance Sheet**  
March 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND (001)	DEED RESTRICTION ENFORCEMENT FUND	GENERAL FUND - CHARLESWORTH (003)	GENERAL FUND - COLEHAVEN (004)	GENERAL FUND - COVINA KEY (005)	GENERAL FUND - GLENHAM (006)	GENERAL FUND - IVERSON (007)	GENERAL FUND - LETTINGWELL (008)	GENERAL FUND - LONLEAF (009)
<b>ASSETS</b>									
Cash - Checking Account	\$ 2,053,002	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments Receivable	11,782	-	-	-	-	-	-	-	-
Allow-Doubtful Collections	(48,653)	-	-	-	-	-	-	-	-
Notes Receivable-Non-Current	36,871	-	-	-	-	-	-	-	-
Due From Other Funds	-	108,253	287,755	88,547	340,515	74,444	266,799	10,426	403,855
Investments:									
Money Market Account	4,970,921	-	-	-	-	-	-	-	-
Construction Fund	-	-	-	-	-	-	-	-	-
Prepayment Account	-	-	-	-	-	-	-	-	-
Reserve Fund	-	-	-	-	-	-	-	-	-
Revenue Fund	-	-	-	-	-	-	-	-	-
Prepaid Items	346	-	-	-	-	-	-	-	-
Utility Deposits - TECO	29,950	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,054,219</b>	<b>\$ 108,253</b>	<b>\$ 287,755</b>	<b>\$ 88,547</b>	<b>\$ 340,515</b>	<b>\$ 74,444</b>	<b>\$ 266,799</b>	<b>\$ 10,426</b>	<b>\$ 403,855</b>
<b>LIABILITIES</b>									
Accounts Payable	\$ 3,098	\$ -	\$ 34	\$ 34	\$ 34	\$ 39	\$ 34	\$ 39	\$ 69
Accrued Expenses	34,802	-	-	-	-	-	-	-	-
Deposits	22,475	-	-	-	-	-	-	-	-
Due To Other Funds	3,149,658	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,210,033</b>	<b>-</b>	<b>34</b>	<b>34</b>	<b>34</b>	<b>39</b>	<b>34</b>	<b>39</b>	<b>69</b>

**Balance Sheet**  
March 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND (001)	DEED RESTRICTION ENFORCEMENT FUND	GENERAL FUND - CHARLESWORTH (003)	GENERAL FUND - COLEHAVEN (004)	GENERAL FUND - COVINA KEY (005)	GENERAL FUND - GLENHAM (006)	GENERAL FUND - IVERSON (007)	GENERAL FUND - LETTINGWELL (008)	GENERAL FUND - LONGLEAF (009)
<b>FUND BALANCES</b>									
<b>Nonspendable:</b>									
Prepaid Items	346	-	-	-	-	-	-	-	-
Deposits	29,950	-	-	-	-	-	-	-	-
<b>Restricted for:</b>									
Debt Service	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
<b>Assigned to:</b>									
Operating Reserves	414,744	11,670	5,816	1,887	5,619	2,148	5,546	-	9,459
Reserves - Ponds	274,053	-	-	-	-	-	-	-	-
Reserves-Renewal & Replacement	639,752	-	-	-	-	-	-	-	-
Reserves - Roadways	-	-	173,423	56,210	176,645	34,461	175,930	-	165,788
Reserves - Sidewalks	-	-	23,660	3,494	3,293	1,608	5,869	-	34,479
<b>Unassigned:</b>	2,485,341	96,583	84,822	26,922	154,924	36,188	79,420	10,387	194,060
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,844,186</b>	<b>\$ 108,253</b>	<b>\$ 287,721</b>	<b>\$ 88,513</b>	<b>\$ 340,481</b>	<b>\$ 74,405</b>	<b>\$ 266,765</b>	<b>\$ 10,387</b>	<b>\$ 403,786</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 7,054,219</b>	<b>\$ 108,253</b>	<b>\$ 287,755</b>	<b>\$ 88,547</b>	<b>\$ 340,515</b>	<b>\$ 74,444</b>	<b>\$ 266,799</b>	<b>\$ 10,426</b>	<b>\$ 403,855</b>



**Balance Sheet**  
March 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND - MANOR ISLE (010)	GENERAL FUND - SEDGWICK (011)	GENERAL FUND - TULLAMORE (012)	GENERAL FUND - VERMILLION (013)	GENERAL FUND - WRENCREST (014)	GENERAL FUND - DEER RUN (015)	GENERAL FUND - MORNING SIDE (016)	2018 DEBT SERVICE FUND	2018 CONSTRUCTION FUND	TOTAL
<b>ASSETS</b>										
Cash - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,053,002
Assessments Receivable	-	-	-	-	-	-	-	-	-	11,782
Allow-Doubtful Collections	-	-	-	-	-	-	-	-	-	(48,653)
Notes Receivable-Non-Current	-	-	-	-	-	-	-	-	-	36,871
Due From Other Funds	207,279	274,056	254,652	288,153	534,807	8,650	9,700	-	-	3,157,891
Investments:										
Money Market Account	-	-	-	-	-	-	-	-	-	4,970,921
Construction Fund	-	-	-	-	-	-	-	-	2,658,098	2,658,098
Prepayment Account	-	-	-	-	-	-	-	8,243	-	8,243
Reserve Fund	-	-	-	-	-	-	-	151,605	-	151,605
Revenue Fund	-	-	-	-	-	-	-	586,581	-	586,581
Prepaid Items	-	-	-	-	-	-	-	-	-	346
Utility Deposits - TECO	-	-	-	-	-	-	-	-	-	29,950
<b>TOTAL ASSETS</b>	<b>\$ 207,279</b>	<b>\$ 274,056</b>	<b>\$ 254,652</b>	<b>\$ 288,153</b>	<b>\$ 534,807</b>	<b>\$ 8,650</b>	<b>\$ 9,700</b>	<b>\$ 746,429</b>	<b>\$ 2,658,098</b>	<b>\$ 13,616,637</b>
<b>LIABILITIES</b>										
Accounts Payable	\$ 34	\$ 39	\$ 39	\$ 39	\$ 39	\$ 73	\$ 69	\$ -	\$ -	\$ 3,713
Accrued Expenses	-	-	-	-	-	-	-	-	-	34,802
Deposits	-	-	-	-	-	-	-	-	-	22,475
Due To Other Funds	-	-	-	-	-	-	-	8,233	-	3,157,891
<b>TOTAL LIABILITIES</b>	<b>34</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>39</b>	<b>73</b>	<b>69</b>	<b>8,233</b>	<b>-</b>	<b>3,218,881</b>

**Balance Sheet**  
March 31, 2022

ACCOUNT DESCRIPTION	GENERAL FUND - MANOR ISLE (010)	GENERAL FUND - SEDGWICK (011)	GENERAL FUND - TULLAMORE (012)	GENERAL FUND - VERMILLION (013)	GENERAL FUND - WRENCREST (014)	GENERAL FUND - DEER RUN (015)	GENERAL FUND - MORNING SIDE (016)	2018 DEBT SERVICE FUND	2018 CONSTRUCTION FUND	TOTAL
<b>FUND BALANCES</b>										
<b>Nonspendable:</b>										
Prepaid Items	-	-	-	-	-	-	-	-	-	346
Deposits	-	-	-	-	-	-	-	-	-	29,950
<b>Restricted for:</b>										
Debt Service	-	-	-	-	-	-	-	738,196	-	738,196
Capital Projects	-	-	-	-	-	-	-	-	2,658,098	2,658,098
<b>Assigned to:</b>										
Operating Reserves	5,116	4,932	5,308	5,369	10,975	-	-	-	-	488,589
Reserves - Ponds	-	-	-	-	-	-	-	-	-	274,053
Reserves-Renewal & Replacement	-	-	-	-	-	-	-	-	-	639,752
Reserves - Roadways	92,267	133,227	94,160	162,026	263,996	-	-	-	-	1,528,133
Reserves - Sidewalks	6,744	16,260	23,544	1,936	19,330	2,425	2,809	-	-	145,451
<b>Unassigned:</b>	103,118	119,598	131,601	118,783	240,467	6,152	6,822	-	-	3,895,188
<b>TOTAL FUND BALANCES</b>	<b>\$ 207,245</b>	<b>\$ 274,017</b>	<b>\$ 254,613</b>	<b>\$ 288,114</b>	<b>\$ 534,768</b>	<b>\$ 8,577</b>	<b>\$ 9,631</b>	<b>\$ 738,196</b>	<b>\$ 2,658,098</b>	<b>\$ 10,397,756</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 207,279</b>	<b>\$ 274,056</b>	<b>\$ 254,652</b>	<b>\$ 288,153</b>	<b>\$ 534,807</b>	<b>\$ 8,650</b>	<b>\$ 9,700</b>	<b>\$ 746,429</b>	<b>\$ 2,658,098</b>	<b>\$ 13,616,637</b>

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>								
Interest - Investments	\$ 250	\$ 125	\$ 1	\$ (124)	0.40%	\$ 21	\$ -	\$ (21)
Garbage/Solid Waste Revenue	151,330	145,609	144,082	(1,527)	95.21%	3,371	1,256	(2,115)
Interest - Tax Collector	-	-	2	2	0.00%	-	-	-
Special Assmnts- Tax Collector	1,559,864	1,481,295	1,485,156	3,861	95.21%	19,844	12,944	(6,900)
Special Assmnts- Discounts	(68,448)	(65,081)	(63,994)	1,087	93.49%	(842)	(145)	697
Other Miscellaneous Revenues	8,266	4,133	15,327	11,194	185.42%	689	6,261	5,572
Gate Bar Code/Remotes	5,000	2,500	2,586	86	51.72%	417	585	168
Access Cards	1,300	650	217	(433)	16.69%	108	36	(72)
<b>TOTAL REVENUES</b>	<b>1,657,562</b>	<b>1,569,231</b>	<b>1,583,377</b>	<b>14,146</b>	<b>95.52%</b>	<b>23,608</b>	<b>20,937</b>	<b>(2,671)</b>
<b>EXPENDITURES</b>								
<b>Administration</b>								
P/R-Board of Supervisors	24,000	12,000	11,400	600	47.50%	2,000	1,800	200
FICA Taxes	1,836	918	872	46	47.49%	153	138	15
ProfServ-Engineering	60,000	30,000	23,058	6,942	38.43%	5,000	1,415	3,585
ProfServ-Legal Services	40,000	20,000	9,238	10,762	23.10%	3,333	1,282	2,051
ProfServ-Mgmt Consulting	74,299	37,149	37,149	-	50.00%	6,192	6,192	-
ProfServ-Property Appraiser	150	150	-	150	0.00%	-	-	-
ProfServ-Special Assessment	8,359	-	8,359	(8,359)	100.00%	-	-	-
ProfServ-Trustee Fees	4,050	4,050	4,041	9	99.78%	-	-	-
ProfServ-Web Site Maintenance	2,500	1,250	1,553	(303)	62.12%	208	-	208
Auditing Services	4,400	4,400	4,400	-	100.00%	4,400	4,400	-
Postage and Freight	1,000	500	278	222	27.80%	83	55	28
Insurance - General Liability	38,012	38,012	31,396	6,616	82.59%	-	-	-
Printing and Binding	1,000	500	35	465	3.50%	83	-	83
Legal Advertising	1,000	500	450	50	45.00%	83	-	83
Miscellaneous Services	500	250	526	(276)	105.20%	42	166	(124)
Misc-Assessment Collection Cost	31,197	29,626	30,185	(559)	96.76%	393	256	137
Misc-Supervisor Expenses	500	250	-	250	0.00%	42	-	42
Office Supplies	150	75	-	75	0.00%	13	-	13
Annual District Filing Fee	175	175	175	-	100.00%	-	-	-
<b>Total Administration</b>	<b>293,128</b>	<b>179,805</b>	<b>163,115</b>	<b>16,690</b>	<b>55.65%</b>	<b>22,025</b>	<b>15,704</b>	<b>6,321</b>

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Field</u></b>								
Contracts-Security Services	30,000	15,000	-	15,000	0.00%	2,500	-	2,500
Contracts-Security Alarms	540	270	259	11	47.96%	45	43	2
R&M-General	10,000	5,000	736	4,264	7.36%	833	50	783
Misc-Animal Trapper	250	250	-	250	0.00%	-	-	-
<b>Total Field</b>	<b>40,790</b>	<b>20,520</b>	<b>995</b>	<b>19,525</b>	<b>2.44%</b>	<b>3,378</b>	<b>93</b>	<b>3,285</b>
<b><u>Landscape Services</u></b>								
ProfServ-Landscape Architect	10,080	5,040	5,040	-	50.00%	840	840	-
Contracts-Landscape	149,000	74,500	74,995	(495)	50.33%	12,417	12,499	(82)
Contracts-Perennials	10,000	5,000	5,174	(174)	51.74%	833	-	833
R&M-Irrigation	6,000	3,000	1,075	1,925	17.92%	500	-	500
R&M-Landscape Renovations	30,000	15,000	11,416	3,584	38.05%	2,500	7,431	(4,931)
R&M-Mulch	15,580	15,580	20,286	(4,706)	130.21%	-	-	-
R&M-Trees and Trimming	4,000	2,000	-	2,000	0.00%	333	-	333
<b>Total Landscape Services</b>	<b>224,660</b>	<b>120,120</b>	<b>117,986</b>	<b>2,134</b>	<b>52.52%</b>	<b>17,423</b>	<b>20,770</b>	<b>(3,347)</b>
<b><u>Utilities</u></b>								
Contracts-Solid Waste Services	138,004	69,002	70,212	(1,210)	50.88%	11,500	11,702	(202)
Utility - General	7,500	3,750	3,108	642	41.44%	625	-	625
Electricity - Streetlights	210,000	105,000	96,129	8,871	45.78%	17,500	20,748	(3,248)
Utility - Reclaimed Water	13,000	6,500	2,567	3,933	19.75%	1,083	435	648
Misc-Property Taxes	11,000	11,000	4,762	6,238	43.29%	-	-	-
Misc-Assessment Collection Cost	3,027	2,914	2,768	146	91.44%	28	25	3
<b>Total Utilities</b>	<b>382,531</b>	<b>198,166</b>	<b>179,546</b>	<b>18,620</b>	<b>46.94%</b>	<b>30,736</b>	<b>32,910</b>	<b>(2,174)</b>
<b><u>Lakes and Ponds</u></b>								
Contracts-Lakes	63,000	31,500	31,474	26	49.96%	5,250	5,376	(126)
R&M-Mitigation	1,000	1,000	-	1,000	0.00%	1,000	-	1,000
R&M-Ponds	45,000	22,500	10,218	12,282	22.71%	3,750	2,529	1,221
Reserve - Ponds	5,000	-	-	-	0.00%	-	-	-
<b>Total Lakes and Ponds</b>	<b>114,000</b>	<b>55,000</b>	<b>41,692</b>	<b>13,308</b>	<b>36.57%</b>	<b>10,000</b>	<b>7,905</b>	<b>2,095</b>

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Parks and Recreation - General</u></b>								
ProfServ-Info Technology	8,000	4,000	7,258	(3,258)	90.73%	667	1,169	(502)
Contracts-Pools	27,600	13,800	11,700	2,100	42.39%	2,300	1,950	350
Communication - Telephone & WiFi	8,700	4,350	5,530	(1,180)	63.56%	725	673	52
Utility - General	1,500	750	498	252	33.20%	125	103	22
Utility - Water & Sewer	5,000	2,500	2,348	152	46.96%	417	502	(85)
Electricity - Rec Center	15,500	7,750	6,068	1,682	39.15%	1,292	1,133	159
Lease - Copier	4,400	2,200	2,221	(21)	50.48%	367	396	(29)
R&M-Clubhouse	13,000	6,500	3,573	2,927	27.48%	1,083	2,177	(1,094)
R&M-Court Maintenance	5,000	2,500	923	1,577	18.46%	417	-	417
R&M-Pools	3,500	1,750	-	1,750	0.00%	292	-	292
R&M-Fitness Equipment	4,500	2,250	1,110	1,140	24.67%	375	310	65
R&M-Playground	3,000	1,500	302	1,198	10.07%	250	-	250
Misc-Clubhouse Activities	2,500	1,250	1,000	250	40.00%	208	-	208
Office Supplies	2,500	1,250	1,041	209	41.64%	208	58	150
Op Supplies - General	30,000	15,000	22,809	(7,809)	76.03%	2,500	5,634	(3,134)
Op Supplies - Fuel, Oil	5,000	2,500	1,896	604	37.92%	417	636	(219)
Cleaning Supplies	3,501	1,750	3,368	(1,618)	96.20%	292	764	(472)
Reserve - Renewal&Replacement	21,340	-	-	-	0.00%	-	-	-
<b>Total Parks and Recreation - General</b>	<b>164,541</b>	<b>71,600</b>	<b>71,645</b>	<b>(45)</b>	<b>43.54%</b>	<b>11,935</b>	<b>15,505</b>	<b>(3,570)</b>
<b><u>Personnel</u></b>								
Payroll-Maintenance	360,000	180,000	159,163	20,837	44.21%	30,000	22,721	7,279
Payroll-Benefits	3,600	1,800	-	1,800	0.00%	300	-	300
FICA Taxes	27,540	13,770	12,176	1,594	44.21%	2,295	1,738	557
Workers' Compensation	38,122	19,061	6,557	12,504	17.20%	3,177	-	3,177
Unemployment Compensation	2,150	1,075	-	1,075	0.00%	179	-	179

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
ProfServ-Human Resources	900	450	225	225	25.00%	75	150	(75)
Op Supplies - Uniforms	4,500	2,250	2,475	(225)	55.00%	375	305	70
Subscriptions and Memberships	1,100	1,100	870	230	79.09%	-	-	-
<b>Total Personnel</b>	<b>437,912</b>	<b>219,506</b>	<b>181,466</b>	<b>38,040</b>	<b>41.44%</b>	<b>36,401</b>	<b>24,914</b>	<b>11,487</b>
<b>TOTAL EXPENDITURES</b>	<b>1,657,562</b>	<b>864,717</b>	<b>756,445</b>	<b>108,272</b>	<b>45.64%</b>	<b>131,898</b>	<b>117,801</b>	<b>14,097</b>
Excess (deficiency) of revenues								
Over (under) expenditures	-	704,514	826,932	122,418	0.00%	(108,290)	(96,864)	11,426
Net change in fund balance	\$ -	\$ 704,514	\$ 826,932	\$ 122,418	0.00%	\$ (108,290)	\$ (96,864)	\$ 11,426
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>3,017,254</b>	<b>3,017,254</b>	<b>3,017,254</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 3,017,254</b>	<b>\$ 3,721,768</b>	<b>\$ 3,844,186</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 850	\$ 425	\$ 99	\$ (326)	11.65%	\$ 71	\$ 17	\$ (54)
Special Assmnts- Tax Collector	43,303	43,303	41,229	(2,074)	95.21%	-	359	359
Special Assmnts- Discounts	(1,732)	(1,732)	(1,619)	113	93.48%	-	(4)	(4)
Settlements	5,000	2,500	-	(2,500)	0.00%	417	-	(417)
<b>TOTAL REVENUES</b>	<b>47,421</b>	<b>44,496</b>	<b>39,709</b>	<b>(4,787)</b>	<b>83.74%</b>	<b>488</b>	<b>372</b>	<b>(116)</b>
<b><u>EXPENDITURES</u></b>								
<b><u>Administration</u></b>								
Payroll-Salaries	30,369	15,185	5,008	10,177	16.49%	2,531	5,008	(2,477)
FICA Taxes	2,323	1,161	383	778	16.49%	194	383	(189)
ProfServ-Legal Services	8,500	4,250	441	3,809	5.19%	708	107	601
ProfServ-Mgmt Consulting	2,163	1,082	932	150	43.09%	180	30	150
Postage and Freight	2,000	1,000	100	900	5.00%	167	-	167
Misc-Assessment Collection Cost	866	866	792	74	91.45%	-	7	(7)
Office Supplies	1,200	600	328	272	27.33%	100	47	53
<b>Total Administration</b>	<b>47,421</b>	<b>24,144</b>	<b>7,984</b>	<b>16,160</b>	<b>16.84%</b>	<b>3,880</b>	<b>5,582</b>	<b>(1,702)</b>
<b>TOTAL EXPENDITURES</b>	<b>47,421</b>	<b>24,144</b>	<b>7,984</b>	<b>16,160</b>	<b>16.84%</b>	<b>3,880</b>	<b>5,582</b>	<b>(1,702)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	20,352	31,725	11,373	0.00%	(3,392)	(5,210)	(1,818)
Net change in fund balance	\$ -	\$ 20,352	\$ 31,725	\$ 11,373	0.00%	\$ (3,392)	\$ (5,210)	\$ (1,818)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>76,528</b>	<b>76,528</b>	<b>76,528</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 76,528</b>	<b>\$ 96,880</b>	<b>\$ 108,253</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 1,200	\$ 600	\$ 339	\$ (261)	28.25%	\$ 100	\$ 58	\$ (42)
Special Assmnts- Tax Collector	21,917	20,759	20,867	108	95.21%	484	182	(302)
Special Assmnts- Discounts	(877)	(806)	(820)	(14)	93.50%	(20)	(2)	18
<b>TOTAL REVENUES</b>	<b>22,240</b>	<b>20,553</b>	<b>20,386</b>	<b>(167)</b>	<b>91.66%</b>	<b>564</b>	<b>238</b>	<b>(326)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,300	650	720	(70)	55.38%	108	209	(101)
R&M-Gate	4,500	2,250	1,116	1,134	24.80%	375	-	375
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,000	-	1,000	0.00%	167	-	167
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	438	397	401	(4)	91.55%	10	4	6
Reserve - Roadways	12,000	-	-	-	0.00%	-	-	-
Reserve - Sidewalks	2,000	-	-	-	0.00%	-	-	-
<b>Total Field</b>	<b>22,240</b>	<b>4,299</b>	<b>2,237</b>	<b>2,062</b>	<b>10.06%</b>	<b>660</b>	<b>213</b>	<b>447</b>
<b>TOTAL EXPENDITURES</b>	<b>22,240</b>	<b>4,299</b>	<b>2,237</b>	<b>2,062</b>	<b>10.06%</b>	<b>660</b>	<b>213</b>	<b>447</b>
Excess (deficiency) of revenues Over (under) expenditures	-	16,254	18,149	1,895	0.00%	(96)	25	121
Net change in fund balance	\$ -	\$ 16,254	\$ 18,149	\$ 1,895	0.00%	\$ (96)	\$ 25	\$ 121
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>269,572</b>	<b>269,572</b>	<b>269,572</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 269,572</b>	<b>\$ 285,826</b>	<b>\$ 287,721</b>					



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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 450	\$ 225	\$ 109	\$ (116)	24.22%	\$ 38	\$ 19	\$ (19)
Special Assmnts- Tax Collector	7,896	3,948	7,518	3,570	95.21%	658	66	(592)
Special Assmnts- Discounts	(316)	(277)	(295)	(18)	93.35%	(11)	(1)	10
<b>TOTAL REVENUES</b>	<b>8,030</b>	<b>3,896</b>	<b>7,332</b>	<b>3,436</b>	<b>91.31%</b>	<b>685</b>	<b>84</b>	<b>(601)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	680	95	43.87%	129	169	(40)
R&M-Gate	3,000	1,500	5,440	(3,940)	181.33%	250	-	250
R&M-Sidewalks	1	-	-	-	0.00%	-	-	-
R&M-Security Cameras	2,000	1,000	-	1,000	0.00%	167	-	167
R&M-Tree Removal	1	-	-	-	0.00%	-	-	-
Misc-Assessment Collection Cost	158	142	144	(2)	91.14%	5	1	4
Reserve - Roadways	760	-	-	-	0.00%	-	-	-
Reserve - Sidewalks	560	-	-	-	0.00%	-	-	-
<b>Total Field</b>	<b>8,030</b>	<b>3,417</b>	<b>6,264</b>	<b>(2,847)</b>	<b>78.01%</b>	<b>551</b>	<b>170</b>	<b>381</b>
<b>TOTAL EXPENDITURES</b>	<b>8,030</b>	<b>3,417</b>	<b>6,264</b>	<b>(2,847)</b>	<b>78.01%</b>	<b>551</b>	<b>170</b>	<b>381</b>
Excess (deficiency) of revenues Over (under) expenditures	-	479	1,068	589	0.00%	134	(86)	(220)
Net change in fund balance	\$ -	\$ 479	\$ 1,068	\$ 589	0.00%	\$ 134	\$ (86)	\$ (220)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>87,445</b>	<b>87,445</b>	<b>87,445</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 87,445</b>	<b>\$ 87,924</b>	<b>\$ 88,513</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 2,100	\$ 1,050	\$ 412	\$ (638)	19.62%	\$ 175	\$ 71	\$ (104)
Special Assmnts- Tax Collector	13,247	12,021	12,613	592	95.21%	876	110	(766)
Special Assmnts- Discounts	(530)	(478)	(495)	(17)	93.40%	(23)	(1)	22
<b>TOTAL REVENUES</b>	<b>14,817</b>	<b>12,593</b>	<b>12,530</b>	<b>(63)</b>	<b>84.57%</b>	<b>1,028</b>	<b>180</b>	<b>(848)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	680	95	43.87%	129	189	(60)
R&M-Gate	3,000	1,500	999	501	33.30%	250	213	37
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	265	228	242	(14)	91.32%	29	2	27
Reserve - Roadways	8,000	-	-	-	0.00%	-	-	-
<b>Total Field</b>	<b>14,817</b>	<b>4,505</b>	<b>1,921</b>	<b>2,584</b>	<b>12.96%</b>	<b>408</b>	<b>404</b>	<b>4</b>
<b>TOTAL EXPENDITURES</b>	<b>14,817</b>	<b>4,505</b>	<b>1,921</b>	<b>2,584</b>	<b>12.96%</b>	<b>408</b>	<b>404</b>	<b>4</b>
Excess (deficiency) of revenues Over (under) expenditures	-	8,088	10,609	2,521	0.00%	620	(224)	(844)
Net change in fund balance	\$ -	\$ 8,088	\$ 10,609	\$ 2,521	0.00%	\$ 620	\$ (224)	\$ (844)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>329,872</b>	<b>329,872</b>	<b>329,872</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 329,872</b>	<b>\$ 337,960</b>	<b>\$ 340,481</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 200	\$ 100	\$ 84	\$ (16)	42.00%	\$ 17	\$ 15	\$ (2)
Special Assmnts- Tax Collector	9,238	8,363	8,796	433	95.22%	290	77	(213)
Special Assmnts- Discounts	(370)	(347)	(345)	2	93.24%	(11)	(1)	10
<b>TOTAL REVENUES</b>	<b>9,068</b>	<b>8,116</b>	<b>8,535</b>	<b>419</b>	<b>94.12%</b>	<b>296</b>	<b>91</b>	<b>(205)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	754	21	48.65%	129	218	(89)
R&M-Gate	3,000	1,500	1,011	489	33.70%	250	225	25
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	1,999	1,999	-	1,999	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	185	164	169	(5)	91.35%	25	2	23
Reserve - Roadways	1,930	1,930	-	1,930	0.00%	-	-	-
Reserve - Sidewalks	402	402	-	402	0.00%	-	-	-
<b>Total Field</b>	<b>9,068</b>	<b>6,772</b>	<b>1,934</b>	<b>4,838</b>	<b>21.33%</b>	<b>404</b>	<b>445</b>	<b>(41)</b>
<b>TOTAL EXPENDITURES</b>	<b>9,068</b>	<b>6,772</b>	<b>1,934</b>	<b>4,838</b>	<b>21.33%</b>	<b>404</b>	<b>445</b>	<b>(41)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,344	6,601	5,257	0.00%	(108)	(354)	(246)
Net change in fund balance	\$ -	\$ 1,344	\$ 6,601	\$ 5,257	0.00%	\$ (108)	\$ (354)	\$ (246)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>67,804</b>	<b>67,804</b>	<b>67,804</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 67,804</b>	<b>\$ 69,148</b>	<b>\$ 74,405</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 1,200	\$ 600	\$ 326	\$ (274)	27.17%	\$ 100	\$ 55	\$ (45)
Special Assmnts- Tax Collector	22,369	19,449	21,298	1,849	95.21%	1,075	186	(889)
Special Assmnts- Discounts	(895)	(813)	(837)	(24)	93.52%	(27)	(2)	25
<b>TOTAL REVENUES</b>	<b>22,674</b>	<b>19,236</b>	<b>20,787</b>	<b>1,551</b>	<b>91.68%</b>	<b>1,148</b>	<b>239</b>	<b>(909)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	746	29	48.13%	129	209	(80)
R&M-Gate	3,000	1,500	1,774	(274)	59.13%	250	987	(737)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	447	447	409	38	91.50%	-	4	(4)
Reserve - Roadways	14,000	14,000	-	14,000	0.00%	-	-	-
Reserve - Sidewalks	1,675	1,675	-	1,675	0.00%	-	-	-
<b>Total Field</b>	<b>22,674</b>	<b>20,399</b>	<b>2,929</b>	<b>17,470</b>	<b>12.92%</b>	<b>379</b>	<b>1,200</b>	<b>(821)</b>
<b>TOTAL EXPENDITURES</b>	<b>22,674</b>	<b>20,399</b>	<b>2,929</b>	<b>17,470</b>	<b>12.92%</b>	<b>379</b>	<b>1,200</b>	<b>(821)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(1,163)	17,858	19,021	0.00%	769	(961)	(1,730)
Net change in fund balance	\$ -	\$ (1,163)	\$ 17,858	\$ 19,021	0.00%	\$ 769	\$ (961)	\$ (1,730)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>248,907</b>	<b>248,907</b>	<b>248,907</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 248,907</b>	<b>\$ 247,744</b>	<b>\$ 266,765</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>								
Special Assmnts- Tax Collector	15,677	14,189	15,438	1,249	98.48%	372	225	(147)
Special Assmnts- Other	11,402	11,402	10,344	(1,058)	90.72%	-	-	-
Special Assmnts- Discounts	(1,083)	(1,060)	(1,013)	47	93.54%	(9)	(2)	7
<b>TOTAL REVENUES</b>	<b>25,996</b>	<b>24,531</b>	<b>24,769</b>	<b>238</b>	<b>95.28%</b>	<b>363</b>	<b>223</b>	<b>(140)</b>
<b>EXPENDITURES</b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	734	41	47.35%	129	198	(69)
R&M-Gate	3,000	1,500	726	774	24.20%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	542	513	495	18	91.33%	47	4	43
Reserve - Roadways	5,000	5,000	5,153	(153)	103.06%	-	5,153	(5,153)
Reserve - Sidewalks	2,500	2,500	-	2,500	0.00%	-	-	-
<b>Total Field</b>	<b>14,594</b>	<b>12,290</b>	<b>7,108</b>	<b>5,182</b>	<b>48.70%</b>	<b>426</b>	<b>5,355</b>	<b>(4,929)</b>
<b>TOTAL EXPENDITURES</b>	<b>14,594</b>	<b>12,290</b>	<b>7,108</b>	<b>5,182</b>	<b>48.70%</b>	<b>426</b>	<b>5,355</b>	<b>(4,929)</b>
Excess (deficiency) of revenues Over (under) expenditures	11,402	12,241	17,661	5,420	154.89%	(63)	(5,132)	(5,069)
<b>OTHER FINANCING SOURCES (USES)</b>								
Contribution to (Use of) Fund Balance	11,402	-	-	-	0.00%	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>11,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 11,402	\$ 12,241	\$ 17,661	\$ 5,420	154.89%	\$ (63)	\$ (5,132)	\$ (5,069)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>(7,274)</b>	<b>(7,274)</b>	<b>(7,274)</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 4,128</b>	<b>\$ 4,967</b>	<b>\$ 10,387</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 2,000	\$ 1,000	\$ 471	\$ (529)	23.55%	\$ 167	\$ 81	\$ (86)
Special Assmnts- Tax Collector	33,034	29,193	31,452	2,259	95.21%	964	274	(690)
Special Assmnts- Discounts	(1,321)	(1,233)	(1,235)	(2)	93.49%	(39)	(3)	36
<b>TOTAL REVENUES</b>	<b>33,713</b>	<b>28,960</b>	<b>30,688</b>	<b>1,728</b>	<b>91.03%</b>	<b>1,092</b>	<b>352</b>	<b>(740)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	986	(211)	63.61%	129	277	(148)
R&M-Gate	4,500	2,250	1,389	861	30.87%	375	-	375
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	661	661	604	57	91.38%	-	5	(5)
Reserve - Roadways	15,000	15,000	-	15,000	0.00%	-	-	-
Reserve - Sidewalks	10,000	10,000	-	10,000	0.00%	-	-	-
<b>Total Field</b>	<b>33,713</b>	<b>30,688</b>	<b>2,979</b>	<b>27,709</b>	<b>8.84%</b>	<b>504</b>	<b>282</b>	<b>222</b>
<b>TOTAL EXPENDITURES</b>	<b>33,713</b>	<b>30,688</b>	<b>2,979</b>	<b>27,709</b>	<b>8.84%</b>	<b>504</b>	<b>282</b>	<b>222</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(1,728)	27,709	29,437	0.00%	588	70	(518)
Net change in fund balance	\$ -	\$ (1,728)	\$ 27,709	\$ 29,437	0.00%	\$ 588	\$ 70	\$ (518)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>376,077</b>	<b>376,077</b>	<b>376,077</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 376,077</b>	<b>\$ 374,349</b>	<b>\$ 403,786</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 1,000	\$ 500	\$ 241	\$ (259)	24.10%	\$ 83	\$ 41	\$ (42)
Special Assmnts- Tax Collector	18,672	18,096	17,778	(318)	95.21%	481	155	(326)
Special Assmnts- Discounts	(747)	(687)	(698)	(11)	93.44%	(21)	(2)	19
<b>TOTAL REVENUES</b>	<b>18,925</b>	<b>17,909</b>	<b>17,321</b>	<b>(588)</b>	<b>91.52%</b>	<b>543</b>	<b>194</b>	<b>(349)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	680	95	43.87%	129	169	(40)
R&M-Gate	3,000	1,500	906	594	30.20%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	373	354	342	12	91.69%	11	3	8
Reserve - Roadways	10,000	10,000	-	10,000	0.00%	-	-	-
Reserve - Sidewalks	2,000	2,000	-	2,000	0.00%	-	-	-
<b>Total Field</b>	<b>18,925</b>	<b>16,631</b>	<b>1,928</b>	<b>14,703</b>	<b>10.19%</b>	<b>390</b>	<b>172</b>	<b>218</b>
<b>TOTAL EXPENDITURES</b>	<b>18,925</b>	<b>16,631</b>	<b>1,928</b>	<b>14,703</b>	<b>10.19%</b>	<b>390</b>	<b>172</b>	<b>218</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,278	15,393	14,115	0.00%	153	22	(131)
Net change in fund balance	\$ -	\$ 1,278	\$ 15,393	\$ 14,115	0.00%	\$ 153	\$ 22	\$ (131)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>191,852</b>	<b>191,852</b>	<b>191,852</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 191,852</b>	<b>\$ 193,130</b>	<b>\$ 207,245</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 1,000	\$ 500	\$ 322	\$ (178)	32.20%	\$ 83	\$ 55	\$ (28)
Special Assmnts- Tax Collector	20,034	19,142	19,075	(67)	95.21%	426	166	(260)
Special Assmnts- Discounts	(801)	(732)	(749)	(17)	93.51%	(17)	(2)	15
<b>TOTAL REVENUES</b>	<b>20,233</b>	<b>18,910</b>	<b>18,648</b>	<b>(262)</b>	<b>92.17%</b>	<b>492</b>	<b>219</b>	<b>(273)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	754	21	48.65%	129	218	(89)
R&M-Gate	3,000	1,500	786	714	26.20%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	401	378	367	11	91.52%	8	3	5
Reserve - Roadways	9,720	9,720	-	9,720	0.00%	-	-	-
Reserve - Sidewalks	3,560	3,560	-	3,560	0.00%	-	-	-
<b>Total Field</b>	<b>20,233</b>	<b>17,935</b>	<b>1,907</b>	<b>16,028</b>	<b>9.43%</b>	<b>387</b>	<b>221</b>	<b>166</b>
<b>TOTAL EXPENDITURES</b>	<b>20,233</b>	<b>17,935</b>	<b>1,907</b>	<b>16,028</b>	<b>9.43%</b>	<b>387</b>	<b>221</b>	<b>166</b>
Excess (deficiency) of revenues Over (under) expenditures	-	975	16,741	15,766	0.00%	105	(2)	(107)
Net change in fund balance	\$ -	\$ 975	\$ 16,741	\$ 15,766	0.00%	\$ 105	\$ (2)	\$ (107)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>257,276</b>	<b>257,276</b>	<b>257,276</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 257,276</b>	<b>\$ 258,251</b>	<b>\$ 274,017</b>					



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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 1,000	\$ 500	\$ 303	\$ (197)	30.30%	\$ 83	\$ 52	\$ (31)
Special Assmnts- Tax Collector	17,343	16,575	16,512	(63)	95.21%	450	144	(306)
Special Assmnts- Discounts	(694)	(623)	(649)	(26)	93.52%	(18)	(1)	17
<b>TOTAL REVENUES</b>	<b>17,649</b>	<b>16,452</b>	<b>16,166</b>	<b>(286)</b>	<b>91.60%</b>	<b>515</b>	<b>195</b>	<b>(320)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,300	650	754	(104)	58.00%	108	218	(110)
R&M-Gate	3,000	1,500	786	714	26.20%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	347	311	317	(6)	91.35%	9	3	6
Reserve - Roadways	8,000	8,000	-	8,000	0.00%	-	-	-
Reserve - Sidewalks	3,000	3,000	-	3,000	0.00%	-	-	-
<b>Total Field</b>	<b>17,649</b>	<b>15,463</b>	<b>1,857</b>	<b>13,606</b>	<b>10.52%</b>	<b>367</b>	<b>221</b>	<b>146</b>
<b>TOTAL EXPENDITURES</b>	<b>17,649</b>	<b>15,463</b>	<b>1,857</b>	<b>13,606</b>	<b>10.52%</b>	<b>367</b>	<b>221</b>	<b>146</b>
Excess (deficiency) of revenues Over (under) expenditures	-	989	14,309	13,320	0.00%	148	(26)	(174)
Net change in fund balance	\$ -	\$ 989	\$ 14,309	\$ 13,320	0.00%	\$ 148	\$ (26)	\$ (174)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>240,304</b>	<b>240,304</b>	<b>240,304</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 240,304</b>	<b>\$ 241,293</b>	<b>\$ 254,613</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>								
Interest - Investments	\$ 1,300	\$ 650	\$ 346	\$ (304)	26.62%	\$ 108	\$ 59	\$ (49)
Special Assmnts- Tax Collector	16,226	15,130	15,449	319	95.21%	580	135	(445)
Special Assmnts- Discounts	(649)	(574)	(607)	(33)	93.53%	(21)	(1)	20
<b>TOTAL REVENUES</b>	<b>16,877</b>	<b>15,206</b>	<b>15,188</b>	<b>(18)</b>	<b>89.99%</b>	<b>667</b>	<b>193</b>	<b>(474)</b>
<b>EXPENDITURES</b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	754	21	48.65%	129	218	(89)
R&M-Gate	3,000	1,500	1,004	496	33.47%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	325	283	297	(14)	91.38%	10	3	7
Reserve - Roadways	10,000	10,000	-	10,000	0.00%	-	-	-
<b>Total Field</b>	<b>16,877</b>	<b>14,560</b>	<b>2,055</b>	<b>12,505</b>	<b>12.18%</b>	<b>389</b>	<b>221</b>	<b>168</b>
<b>TOTAL EXPENDITURES</b>	<b>16,877</b>	<b>14,560</b>	<b>2,055</b>	<b>12,505</b>	<b>12.18%</b>	<b>389</b>	<b>221</b>	<b>168</b>
Excess (deficiency) of revenues Over (under) expenditures	-	646	13,133	12,487	0.00%	278	(28)	(306)
Net change in fund balance	\$ -	\$ 646	\$ 13,133	\$ 12,487	0.00%	\$ 278	\$ (28)	\$ (306)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>274,981</b>	<b>274,981</b>	<b>274,981</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 274,981</b>	<b>\$ 275,627</b>	<b>\$ 288,114</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ 2,000	\$ 1,000	\$ 660	\$ (340)	33.00%	\$ 167	\$ 113	\$ (54)
Special Assmnts- Tax Collector	33,566	29,089	31,958	2,869	95.21%	2,060	279	(1,781)
Special Assmnts- Discounts	(1,343)	(1,258)	(1,255)	3	93.45%	(65)	(3)	62
<b>TOTAL REVENUES</b>	<b>34,223</b>	<b>28,831</b>	<b>31,363</b>	<b>2,532</b>	<b>91.64%</b>	<b>2,162</b>	<b>389</b>	<b>(1,773)</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	1,550	775	779	(4)	50.26%	129	218	(89)
R&M-Gate	3,000	1,500	999	501	33.30%	250	-	250
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	671	671	614	57	91.51%	99	6	93
Reserve - Roadways	20,000	20,000	18,202	1,798	91.01%	-	18,202	(18,202)
Reserve - Sidewalks	7,000	7,000	-	7,000	0.00%	-	-	-
<b>Total Field</b>	<b>34,223</b>	<b>31,948</b>	<b>20,594</b>	<b>11,354</b>	<b>60.18%</b>	<b>478</b>	<b>18,426</b>	<b>(17,948)</b>
<b>TOTAL EXPENDITURES</b>	<b>34,223</b>	<b>31,948</b>	<b>20,594</b>	<b>11,354</b>	<b>60.18%</b>	<b>478</b>	<b>18,426</b>	<b>(17,948)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(3,117)	10,769	13,886	0.00%	1,684	(18,037)	(19,721)
Net change in fund balance	\$ -	\$ (3,117)	\$ 10,769	\$ 13,886	0.00%	\$ 1,684	\$ (18,037)	\$ (19,721)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>523,999</b>	<b>523,999</b>	<b>523,999</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 523,999</b>	<b>\$ 520,882</b>	<b>\$ 534,768</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	5,027	5,027	4,786	(241)	95.21%	-	42	42
Special Assmnts- Discounts	(201)	(201)	(188)	13	93.53%	-	-	-
<b>TOTAL REVENUES</b>	<b>4,826</b>	<b>4,826</b>	<b>4,598</b>	<b>(228)</b>	<b>95.28%</b>	<b>-</b>	<b>42</b>	<b>42</b>
<b><u>EXPENDITURES</u></b>								
<b><u>Field</u></b>								
Communication - Telephone & WiFi	850	425	514	(89)	60.47%	71	147	(76)
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
Misc-Assessment Collection Cost	101	101	92	9	91.09%	-	1	(1)
Reserve - Sidewalks	1,875	1,875	-	1,875	0.00%	-	-	-
<b>Total Field</b>	<b>4,826</b>	<b>4,401</b>	<b>606</b>	<b>3,795</b>	<b>12.56%</b>	<b>71</b>	<b>148</b>	<b>(77)</b>
<b>TOTAL EXPENDITURES</b>	<b>4,826</b>	<b>4,401</b>	<b>606</b>	<b>3,795</b>	<b>12.56%</b>	<b>71</b>	<b>148</b>	<b>(77)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	425	3,992	3,567	0.00%	(71)	(106)	(35)
Net change in fund balance	\$ -	\$ 425	\$ 3,992	\$ 3,567	0.00%	\$ (71)	\$ (106)	\$ (35)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>4,585</b>	<b>4,584</b>	<b>4,585</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 4,585</b>	<b>\$ 5,009</b>	<b>\$ 8,577</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	5,435	5,435	5,175	(260)	95.22%	-	45	45
Special Assmnts- Discounts	(217)	(217)	(203)	14	93.55%	-	-	-
<b>TOTAL REVENUES</b>	<b>5,218</b>	<b>5,218</b>	<b>4,972</b>	<b>(246)</b>	<b>95.29%</b>	<b>-</b>	<b>45</b>	<b>45</b>
<b><u>EXPENDITURES</u></b>								
<b>Field</b>								
Communication - Telephone & WiFi	850	850	481	369	56.59%	-	137	(137)
R&M-Security Cameras	2,000	2,000	-	2,000	0.00%	-	-	-
Misc-Assessment Collection Cost	109	109	99	10	90.83%	-	1	(1)
Reserve - Sidewalks	2,259	2,259	-	2,259	0.00%	-	-	-
<b>Total Field</b>	<b>5,218</b>	<b>5,218</b>	<b>580</b>	<b>4,638</b>	<b>11.12%</b>	<b>-</b>	<b>138</b>	<b>(138)</b>
<b>TOTAL EXPENDITURES</b>	<b>5,218</b>	<b>5,218</b>	<b>580</b>	<b>4,638</b>	<b>11.12%</b>	<b>-</b>	<b>138</b>	<b>(138)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	4,392	4,392	0.00%	-	(93)	(93)
Net change in fund balance	\$ -	\$ -	\$ 4,392	\$ 4,392	0.00%	\$ -	\$ (93)	\$ (93)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>5,239</b>	<b>5,240</b>	<b>5,239</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 5,239</b>	<b>\$ 5,240</b>	<b>\$ 9,631</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>								
Interest - Investments	\$ 200	\$ 100	\$ 8	\$ (92)	4.00%	\$ 17	\$ 3	\$ (14)
Special Assmnts- Tax Collector	644,951	639,288	614,062	(25,226)	95.21%	18,693	5,352	(13,341)
Special Assmnts- Discounts	(25,798)	(23,938)	(24,119)	(181)	93.49%	(2,388)	(55)	2,333
<b>TOTAL REVENUES</b>	<b>619,353</b>	<b>615,450</b>	<b>589,951</b>	<b>(25,499)</b>	<b>95.25%</b>	<b>16,322</b>	<b>5,300</b>	<b>(11,022)</b>
<b>EXPENDITURES</b>								
<b>Field</b>								
Misc-Assessment Collection Cost	12,899	12,899	11,799	1,100	91.47%	-	106	(106)
<b>Total Field</b>	<b>12,899</b>	<b>12,899</b>	<b>11,799</b>	<b>1,100</b>	<b>91.47%</b>	<b>-</b>	<b>106</b>	<b>(106)</b>
<b>Debt Service</b>								
Principal Debt Retirement	320,000	-	-	-	0.00%	-	-	-
Principal Prepayments	-	-	5,354	(5,354)	0.00%	-	5,354	(5,354)
Interest Expense	287,971	143,986	143,883	103	49.96%	-	-	-
<b>Total Debt Service</b>	<b>607,971</b>	<b>143,986</b>	<b>149,237</b>	<b>(5,251)</b>	<b>24.55%</b>	<b>-</b>	<b>5,354</b>	<b>(5,354)</b>
<b>TOTAL EXPENDITURES</b>	<b>620,870</b>	<b>156,885</b>	<b>161,036</b>	<b>(4,151)</b>	<b>25.94%</b>	<b>-</b>	<b>5,460</b>	<b>(5,460)</b>
Excess (deficiency) of revenues Over (under) expenditures	(1,517)	458,565	428,915	(29,650)	0.00%	16,322	(160)	(16,482)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers-Out	-	-	(4)	(4)	0.00%	-	(1)	(1)
Contribution to (Use of) Fund Balance	(1,517)	-	-	-	0.00%	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(1,517)</b>	<b>-</b>	<b>(4)</b>	<b>(4)</b>	<b>0.26%</b>	<b>-</b>	<b>(1)</b>	<b>(1)</b>
Net change in fund balance	\$ (1,517)	\$ 458,565	\$ 428,911	\$ (29,654)	0.00%	\$ 16,322	\$ (161)	\$ (16,483)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>298,577</b>	<b>298,577</b>	<b>298,577</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ 297,060</b>	<b>\$ 757,142</b>	<b>\$ 727,488</b>					

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	MAR-22 BUDGET	MAR-22 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>								
Interest - Investments	\$ -	\$ -	\$ 68	\$ 68	0.00%	\$ -	\$ 10	\$ 10
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>68</b>	<b>68</b>	<b>0.00%</b>	<b>-</b>	<b>10</b>	<b>10</b>
<b><u>EXPENDITURES</u></b>								
<b><u>Construction In Progress</u></b>								
Construction in Progress	-	-	13,459	(13,459)	0.00%	-	12,298	(12,298)
<b>Total Construction In Progress</b>	<b>-</b>	<b>-</b>	<b>13,459</b>	<b>(13,459)</b>	<b>0.00%</b>	<b>-</b>	<b>12,298</b>	<b>(12,298)</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>13,459</b>	<b>(13,459)</b>	<b>0.00%</b>	<b>-</b>	<b>12,298</b>	<b>(12,298)</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	(13,391)	(13,391)	0.00%	-	(12,288)	(12,288)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>								
Interfund Transfer - In	-	-	4	4	0.00%	-	1	1
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>	<b>0.00%</b>	<b>-</b>	<b>1</b>	<b>1</b>
Net change in fund balance	\$ -	\$ -	\$ (13,387)	\$ (13,387)	0.00%	\$ -	\$ (12,287)	\$ (12,287)
<b>FUND BALANCE, BEGINNING (OCT 1, 2021)</b>	<b>-</b>	<b>-</b>	<b>2,671,485</b>					
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,658,098</b>					

**MEADOW POINTE II**  
**Community Development District**

**Supporting Schedules**

**March 31, 2022**



**Non-Ad Valorem Special Assessments - Pasco County Tax Collector**  
**Monthly Collection Distributions**  
**For the Fiscal Year Ending September 30, 2022**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Fund		002 Deed Fund Assessments
					O&M Assessments	Trash Assessments	
Assessments levied in FY 2022				\$ 2,650,531	\$ 1,559,864	\$ 151,330	\$ 43,303
Allocation %				100.0%	58.9%	5.7%	1.6%
11/04/21	\$ 28,377	\$ 1,601	\$ 579	\$ 30,557	\$ 17,983	\$ 1,745	\$ 499
11/12/21	159,188	6,758	3,249	169,195	99,573	9,660	2,764
11/19/21	225,317	9,572	4,598	239,487	140,940	13,673	3,913
12/02/21	1,501,789	63,777	30,649	1,596,215	939,389	91,135	26,078
12/09/21	257,439	10,938	5,254	273,630	161,034	15,623	4,470
12/17/21	95,764	3,833	1,954	101,552	59,764	5,798	1,659
01/07/22	53,285	1,694	1,087	56,067	32,996	3,201	916
02/04/22	33,482	724	683	34,890	20,533	1,992	570
03/09/22	21,335	224	435	21,994	12,944	1,256	359
<b>TOTAL</b>	<b>\$ 2,375,976</b>	<b>\$ 99,122</b>	<b>\$ 48,489</b>	<b>\$ 2,523,588</b>	<b>\$ 1,485,156</b>	<b>\$ 144,082</b>	<b>\$ 41,229</b>
% COLLECTED				95.21%	95.21%	95.21%	95.21%
<b>TOTAL OUTSTANDING</b>				<b>\$ 126,943</b>	<b>\$ 74,707</b>	<b>\$ 7,248</b>	<b>\$ 2,074</b>

**Non-Ad Valorem Special Assessments - Pasco County Tax Collector**  
**Monthly Collection Distributions**  
**For the Fiscal Year Ending September 30, 2022**

ALLOCATION BY FUND							
Date Received	003 Charlesworth Fund Assessments	004 Colehaven Fund Assessments	005 Covina Key Fund Assessments	006 Glenham Fund Assessments	007 Iverson Fund Assessments	008 Lettingwell Fund Assessments	009 Longleaf Fund Assessments
Assessments levied in FY 2022	\$ 21,917	\$ 7,896	\$ 13,247	\$ 9,238	\$ 22,369	\$ 27,079	\$ 33,034
Allocation %	0.8%	0.3%	0.5%	0.3%	0.8%	1.0%	1.2%
11/04/21	\$ 253	\$ 91	\$ 153	\$ 107	\$ 258	\$ 312	\$ 381
11/12/21	1,399	504	846	590	1,428	1,729	2,109
11/19/21	1,980	713	1,197	835	2,021	2,447	2,985
12/02/21	13,199	4,755	7,978	5,563	13,471	16,308	19,894
12/09/21	2,263	815	1,368	954	2,309	2,796	3,410
12/17/21	840	303	508	354	857	1,037	1,266
01/07/22	464	167	280	195	473	573	699
02/04/22	289	104	174	122	294	356	435
03/09/22	182	66	110	77	186	225	274
<b>TOTAL</b>	<b>\$ 20,867</b>	<b>\$ 7,518</b>	<b>\$ 12,613</b>	<b>\$ 8,796</b>	<b>\$ 21,298</b>	<b>\$ 25,782</b>	<b>\$ 31,452</b>
% COLLECTED	95.21%	95.21%	95.21%	95.21%	95.21%	95.21%	95.21%
<b>TOTAL OUTSTANDING</b>	<b>\$ 1,050</b>	<b>\$ 378</b>	<b>\$ 634</b>	<b>\$ 442</b>	<b>\$ 1,071</b>	<b>\$ 1,297</b>	<b>\$ 1,582</b>

**Non-Ad Valorem Special Assessments - Pasco County Tax Collector**  
**Monthly Collection Distributions**  
**For the Fiscal Year Ending September 30, 2022**

ALLOCATION BY FUND								
Date Received	010 Manor Isle Fund Assessments	011 Sedgwick Fund Assessments	012 Tullamore Fund Assessments	013 Vermillion Fund Assessments	014 Wrencrest Fund Assessments	015 Deer Run Fund Assessments	016 Morning Fund Assessments	2018 DS Fund Assessment
Assessments levied in FY 2022	\$ 18,672	\$ 20,034	\$ 17,343	\$ 16,226	\$ 33,566	\$ 5,027	\$ 5,435	\$ 644,951
Allocation %	0.7%	0.8%	0.7%	0.6%	1.3%	0.2%	0.2%	24.3%
11/04/21	\$ 215	\$ 231	\$ 200	\$ 187	\$ 387	\$ 58	\$ 63	\$ 7,436
11/12/21	1,192	1,279	1,107	1,036	2,143	321	347	41,170
11/19/21	1,687	1,810	1,567	1,466	3,033	454	491	58,274
12/02/21	11,245	12,065	10,444	9,772	20,214	3,027	3,273	388,406
12/09/21	1,928	2,068	1,790	1,675	3,465	519	561	66,582
12/17/21	715	768	664	622	1,286	193	208	24,710
01/07/22	395	424	367	343	710	106	115	13,643
02/04/22	246	264	228	214	442	66	72	8,490
03/09/22	155	166	144	135	279	42	45	5,352
<b>TOTAL</b>	<b>\$ 17,778</b>	<b>\$ 19,075</b>	<b>\$ 16,512</b>	<b>\$ 15,449</b>	<b>\$ 31,958</b>	<b>\$ 4,786</b>	<b>\$ 5,175</b>	<b>\$ 614,062</b>
% COLLECTED	95.21%	95.21%	95.21%	95.21%	95.21%	95.21%	95.21%	95.21%
<b>TOTAL OUTSTANDING</b>	<b>\$ 894</b>	<b>\$ 959</b>	<b>\$ 831</b>	<b>\$ 777</b>	<b>\$ 1,608</b>	<b>\$ 241</b>	<b>\$ 260</b>	<b>\$ 30,889</b>

**Cash and Investment Balances  
March 31, 2022**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>Investment Type</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<b>GENERAL FUND</b>					
Operating Checking Account	SunTrust	Checking Account	n/a	n/a	\$15,446
Operating Checking Account	Bank United	Checking Account	n/a	n/a	\$2,037,556
				Subtotal	<u>\$2,053,002</u>
Money Market	BankUnited	Money Market	n/a	0.20%	\$4,970,921
				Subtotal	<u>\$4,970,921</u>
2018 Series - Construction Fund	US Bank	Bond Series 2018	n/a	0.02%	\$2,658,098
2018 Series - Prepayment Fund	US Bank	Bond Series 2018	n/a	0.02%	\$8,243
2018 Series - Reserve Fund	US Bank	Bond Series 2018	n/a	0.02%	\$151,605
2018 Series - Revenue Fund	US Bank	Bond Series 2018	n/a	0.02%	\$586,581
				Subtotal	<u>\$3,404,527</u>
				<b>Total</b>	<b><u>\$10,428,451</u></b>

**Aqua Pool & Spa Renovators**  
**March 31, 2022**

Original amount of promissory note (Aqua Pool)	45,000.00
Less payments received:	
2/25/2009	(745.52)
3/19/2009	(668.52)
5/12/2009	(645.78)
1/16/2012	(690.19)
(*) 5/21/2012	(300.00)
(*) 6/14/2012	(300.00)
(*) 8/28/2012	(400.00)
(*) 9/14/2012	(300.00)
(*) 10/15/2012	(300.00)
(*) 12/5/2012	(300.00)
(*) 2/18/2013	(100.00)
(*) 4/10/2013	(125.00)
(*) 5/14/2013	(120.00)
(*) 5/22/2013	(300.00)
(*) 7/2/2014	(1,658.50)
(*) 8/14/2014	(755.04)
(*) 10/6/2014	(129.39)
(*) 11/12/2014	(290.73)
<b>Total</b>	<u><u>36,871.34</u></u>

(\*) Mr. Hanner's request to enter into a Settlement Agreement with the CDD in the amount of \$300 per month to pay his debt to the District regarding Aqua Pool & Spa Renovators was accepted.

**Construction Report**  
***Series 2018 Project Fund***

**Recap of Capital Project Fund Activity Through March 31, 2022**

<b>Source of Funds:</b>		Amount
<b>Deposit to the 2018 Acquisition and Construction Account</b>		<b>\$ 7,297,808</b>
Other Sources:		
Interest Earned - Acquisition and Construction Fund		\$ 63,511
Debt Service Reserve Fund Transfer		\$ 4,046
<b>Total Source of Funds:</b>		<b>\$ 67,557</b>
<b>Use of Funds:</b>		
Disbursements:	To Vendors	\$ 4,707,267
<b>Net Available Amount to Spend in Project Fund Account at March 31, 2022</b>		<b>\$ 2,658,098</b>

**MEADOW POINTE II**  
**Community Development District**

**Approval of Invoices**

**March 31, 2022**

## Invoice Summary

Posting Date	Invoice #	Vendor	Description	Amount
10/19/2021	1324	Persson Cohen & Mooney	DRC Matters	\$ 53.40
10/28/2021	1325	Persson Cohen & Mooney	CDD Matters	\$ 2,549.85
12/2/2021	1461	Persson Cohen & Mooney	DRC Matters	\$ 120.15
12/2/2021	1462	Persson Cohen & Mooney	CDD Matters	\$ 1,068.00
1/4/2022	1592	Persson Cohen & Mooney	HOA Matters	\$ 53.40
1/4/2022	1593	Persson Cohen & Mooney	CDD Matters	\$ 2,870.25
2/2/2022	1711	Persson Cohen & Mooney	DRC Matters	\$ 106.80
2/2/2022	1712	Persson Cohen & Mooney	HOA Matters	\$ 1,468.50
3/2/2022	1881	Persson Cohen & Mooney	DRC Matters	\$ 106.80
3/2/2022	1882	Persson Cohen & Mooney	CDD Matters	\$ 1,281.60
				<u><u>\$ 9,678.75</u></u>





PERSSON, COHEN, MOONEY, FERNANDEZ & JACKSON, P.A.  
ATTORNEYS AND COUNSELORS AT LAW

## INVOICE

Invoice # 1881  
Date: 03/02/2022  
Due On: 04/02/2022

Meadow Pointe II Community Development District  
30051 County Line Road  
Wesley Chapel, Florida 33543

### Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
( \$0.00	+ \$106.80	) - ( \$0.00	) = <b>\$106.80</b>

**MEADOWPT:HOA** *DRC*

### Covenant matters

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	KF	02/15/2022	Update Status Report for covenant violations; e-mail same to Board, et al.	0.20	\$267.00	\$53.40
Service	KF	02/22/2022	Review and respond to e-mail from Diaz re: attachments to meeting minutes for covenant violation reports	0.20	\$267.00	\$53.40

**Subtotal** **\$106.80**

**Total** **\$106.80**

### Detailed Statement of Account

#### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
1881	04/02/2022	\$106.80	\$0.00	\$106.80
<b>Outstanding Balance</b>				<b>\$106.80</b>
<b>Total Amount Outstanding</b>				<b>\$106.80</b>

*002-531023-51401-5000*

Invoice # 1881 - 03/02/2022

***Please make all amounts payable to: Persson, Cohen, Mooney, Fernandez & Jackson, P.A. and remit to 6853 ENERGY COURT, LAKEWOOD RANCH, FL 34240.***

***Payment is due 30 days from receipt of this invoice. Thank you.***



# INVOICE

Invoice # 1882  
Date: 03/02/2022  
Due On: 04/02/2022

Meadow Pointe II Community Development District  
30051 County Line Road  
Wesley Chapel, Florida 33543

## Statement of Account

Outstanding Balance	New Charges	Payments Received	Total Amount Outstanding
( \$0.00	+ \$1,281.60	) - ( \$0.00	) = <b>\$1,281.60</b>

## MEADOWPTE

### CDD Matters

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	AC	02/02/2022	Tele-conv. with District Manager re: architect for District projects. Exchange e-mails with Supervisor Picarelli re: assessment issues.	0.25	\$267.00	\$66.75
Service	AC	02/09/2022	Exchange e-mails and coordinate conference call with MP3 counsel. Review agenda package for 2/16 CDD meeting.	0.50	\$267.00	\$133.50
Service	AM	02/10/2022	Research nepotism issue and draft correspondence to associate counsel regarding the issue.	0.80	\$267.00	\$213.60
Service	AC	02/10/2022	Review e-mail from associate counsel re: conflict of interest research and forward to Sheila Diaz. Tele-conv. with Andy Salzman in preparation for 2/11 conference call with MP3 counsel.	0.50	\$267.00	\$133.50
Service	AC	02/11/2022	Final preparation for conference call with MP3 counsel and Andrew Salzman. Attend call. Follow-up e-mail post call re: coordination of joint MP2/MP3 meeting or workshop. Review case file re: Daycare litigation and confer with Supervisor Picarelli and Liz Moore re: assessment allocation.	1.50	\$267.00	\$400.50
Service	AC	02/14/2022	Initial review of comments to trash/recycling	0.25	\$267.00	\$66.75

Invoice # 1882 - 03/02/2022

			Addendum. Tele-conv. with Chair re: pending items.			
Service	AC	02/17/2022	Review and respond to e-mails related to CDD bond lien and issue raised by closing agent for homeowner refinance.	0.25	\$267.00	\$66.75
Service	AC	02/18/2022	Exchange e-mails re: coordination of joint meeting with MP3 to discuss Wrencrest. Revise trash contract addendum and e-mail to Sheila Diaz.	0.50	\$267.00	\$133.50
Service	AC	02/22/2022	Continued e-mail exchange re: homeowner re-fi and request for pay-off re: bonds. Review bankruptcy pleadings forwarded by District Manager.	0.25	\$267.00	\$66.75

**Subtotal**      **\$1,281.60**

**Total**      **\$1,281.60**

## Detailed Statement of Account

### Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
1882	04/02/2022	\$1,281.60	\$0.00	\$1,281.60
<b>Outstanding Balance</b>				<b>\$1,281.60</b>
<b>Total Amount Outstanding</b>				<b>\$1,281.60</b>

**Please make all amounts payable to: Persson, Cohen, Mooney, Fernandez & Jackson, P.A. and remit to 6853 ENERGY COURT, LAKEWOOD RANCH, FL 34240.**

**Payment is due 30 days from receipt of this invoice. Thank you.**

531023.51401

# **Eighth Order of Business**

**8Bi.**

## RESOLUTION 2022-02

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW POINTE II COMMUNITY DEVELOPMENT DISTRICT CONFIRMING THE DISTRICT'S USE OF THE PASCO COUNTY SUPERVISOR OF ELECTIONS TO CONTINUE CONDUCTING THE DISTRICT'S ELECTION OF SUPERVISORS IN CONJUNCTION WITH THE GENERAL ELECTION

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

**WHEREAS**, the Board of Supervisors of the Meadow Pointe II Community Development District (hereinafter the "Board") seeks to implement Section 190.006(3)(A)(2)(c), Florida Statutes and to instruct the Pasco County Supervisor of Elections (the "Supervisor") to conduct the District's General Elections.

**WHEREAS**, the Supervisor has requested the District adopt a Resolution confirming the District's use of the Supervisor for the purpose of conducting the District's future supervisor elections in conjunction with the General Election; and

**WHEREAS**, the District desires to continue to use the Supervisor for the purpose of conducting the District's supervisor elections in conjunction with the General Election.

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MEADOW POINTE II COMMUNITY DEVELOPMENT DISTRICT:

**Section 1.** The Board is currently made up of the following individuals: Nicole Darner, Dana Sanchez, Jamie Childers, John Picarelli and Robert Signoretti.

**Section 2.** The term of office for each member of the Board is as follows:

Supervisor Darner	Seat 1	four year - expires 11/2024
Supervisor Sanchez	Seat 2	four year – expires 11/2022
Supervisor Childers	Seat 3	four year – expires 11/2022
Supervisor Picarelli	Seat 4	four year – expires 11/2022
Supervisor Signoretti	Seat 5	four year – expires 11/2024

**Section 3.** Seat 2, currently held by Dana Sanchez, Seat 3 currently held by Jamie Childers and Seat 4 currently held by John Picarelli are scheduled for the General Election in November 2022.

**Section 4.** Pursuant to Section 190.006(8), Florida Statutes, members of the Board shall be entitled to receive for his or her services an amount not to exceed \$200 per meeting of the Board, not to exceed \$4,800 per year per member.

**Section 5.** The term of office for the individuals to be elected to the Board in the November 2022 General Election is four years.

**Section 6.** The new Board members shall assume office on the second Tuesday following their election.

**Section 7.** The District hereby instructs the Supervisor to continue conducting the District's elections in conjunction with the General Election. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

**PASSED AND ADOPTED THIS 20<sup>TH</sup> DAY OF APRIL 2022.**

**ATTEST:**

**MEADOW POINTE II COMMUNITY  
DEVELOPMENT DISTRICT**

---

Robert Nanni  
Secretary

---

Jamie Childers  
Chairperson



**8Ci.**



## CDD Labor Rates

(July 1, 2022 – July 1, 2023)

<b><u>Classification</u></b>	<b><u>Rates</u></b>
Principal	\$225
Project Manager	\$200
Senior Engineer	\$180
Project Engineer	\$145
Engineer	\$115
Senior Surveyor	\$150
Project Surveyor	\$130
Surveyor	\$95
Survey Field Crew (3-person)	\$165
GIS Technician	\$150
Senior Environmental Scientist	\$150
Environmental Scientist	\$110
Senior Designer	\$110
Designer	\$95
Senior Engineering Technician	\$85
Engineering Technician	\$65
Senior Inspector	\$115
Inspector	\$75
Clerical	\$50

# **Ninth Order of Business**

**9A**

**MEADOW POINTE II**  
Community Development District

***Annual Operating Budgets***  
**Fiscal Year 2023**

Prepared by:



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**MEADOW POINTE II**  
Community Development District

**Operating Budgets**  
Fiscal Year 2023

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 8,147	\$ 388	\$ 250	\$ 2	\$ 3	\$ 5	\$ 100
Garbage/Solid Waste Revenue	151,010	150,992	151,330	142,827	8,503	151,330	151,330
Interest - Tax Collector	308	10	-	2	-	2	-
Special Assmnts- Tax Collector	1,577,671	1,577,486	1,559,864	1,472,212	87,652	1,559,864	1,561,214
Special Assmnts- Discounts	(61,996)	(64,432)	(68,448)	(63,849)	-	(63,849)	(68,502)
Other Miscellaneous Revenues	136,325	29,790	8,266	9,066	1,200	10,266	25,000
Gate Bar Code/Remotes	7,781	6,644	5,000	2,001	2,801	4,802	5,000
Access Cards	927	1,167	1,300	181	866	1,047	1,300
<b>TOTAL REVENUES</b>	<b>1,821,100</b>	<b>1,702,045</b>	<b>1,657,562</b>	<b>1,562,442</b>	<b>101,025</b>	<b>1,663,467</b>	<b>1,675,442</b>

**EXPENDITURES****Administrative**

P/R-Board of Supervisors	23,200	23,200	24,000	9,600	14,400	24,000	24,000
FICA Taxes	1,775	1,775	1,836	734	1,102	1,836	1,836
ProfServ-Engineering	11,315	55,198	60,000	21,643	30,300	51,943	60,000
ProfServ-Legal Services	37,922	36,844	40,000	7,957	23,333	31,290	40,000
ProfServ-Mgmt Consulting Serv	70,584	72,135	74,299	30,958	43,341	74,299	76,528
ProfServ-Property Appraiser	150	150	150	-	150	150	150
ProfServ-Special Assessment	7,378	8,116	8,359	8,359	-	8,359	8,610
ProfServ-Trustee	4,041	4,041	4,050	4,041	-	4,041	4,050
ProfServ-Web Site Maintenance	7,321	1,553	2,500	1,553	947	2,500	1,553
Auditing Services	4,400	4,400	4,400	-	4,400	4,400	4,400
Postage and Freight	5,534	2,654	1,000	223	583	806	1,000
Insurance - General Liability	35,562	35,755	38,012	31,396	-	31,396	34,536
Printing and Binding	919	259	500	35	292	327	500

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
Legal Advertising	4,083	3,334	1,000	450	630	1,080	1,000
Miscellaneous Services	896	816	1,000	360	583	943	1,000
Misc-Assessmnt Collection Cost	23,643	26,032	31,197	29,929	1,753	31,682	31,224
Misc-Supervisor Expenses	373	205	500	-	500	500	500
Office Supplies	28	-	150	-	150	150	150
Annual District Filing Fee	175	175	175	175	-	175	175
<b>Total Administrative</b>	<b>239,299</b>	<b>277,642</b>	<b>293,128</b>	<b>147,413</b>	<b>122,465</b>	<b>269,878</b>	<b>291,212</b>
<b>Field</b>							
Contracts-Security Services	54,520	23,760	30,000	-	30,000	30,000	20,000
Contracts-Security Alarms	430	560	540	216	315	531	540
R&M-General	8,995	9,620	10,000	686	8,622	9,308	10,000
Misc-Animal Trapper	-	-	250	-	250	250	250
Misc-Contingency	19	779	-	-	-	-	15,765
<b>Total Field</b>	<b>63,964</b>	<b>34,719</b>	<b>40,790</b>	<b>902</b>	<b>39,187</b>	<b>40,089</b>	<b>46,555</b>
<b>Landscape</b>							
ProfServ-Landscape Architect	12,580	10,080	10,080	4,200	5,880	10,080	10,080
Contracts-Landscape	137,055	149,163	149,000	62,496	65,621	128,117	149,000
Contracts-Irrigation	13,608	1,134	-	-	-	-	-
R&M-Irrigation	4,669	5,842	6,000	1,075	3,500	4,575	6,000
R&M-Landscape Renovations	8,667	11,139	30,000	3,985	17,500	21,485	30,000
R&M-Mulch	15,580	15,821	15,580	20,286	-	20,286	25,000
R&M-Tree and Trimming	-	700	4,000	-	4,000	4,000	4,000
R&M-Perennials	-	-	10,000	5,174	4,826	10,000	10,000
<b>Total Landscape</b>	<b>201,729</b>	<b>193,879</b>	<b>224,660</b>	<b>97,216</b>	<b>101,327</b>	<b>198,543</b>	<b>234,080</b>

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
<b>Utilities</b>							
Contracts-Solid Waste Services	135,583	138,004	138,004	58,510	80,502	139,012	138,004
Utility - General	7,303	9,163	7,500	3,108	4,260	7,368	7,500
Electricity - Streetlighting	203,336	222,458	210,000	75,381	122,500	197,881	210,000
Utility - Reclaimed Water	7,551	5,876	13,000	2,133	7,583	9,716	13,000
Misc-Property Taxes	3,655	10,324	11,000	4,762	6,238	11,000	11,000
Misc-Assessmnt Collection Cost	3,630	2,478	3,027	2,744	-	2,744	3,027
<b>Total Utilities</b>	<b>361,058</b>	<b>388,303</b>	<b>382,531</b>	<b>146,638</b>	<b>221,084</b>	<b>367,722</b>	<b>382,531</b>
<b>Lakes and Ponds</b>							
Contracts-Lakes	59,926	61,723	63,000	26,098	35,473	61,571	63,000
R&M-Mitigation	-	-	1,000	-	583	583	1,000
R&M-Ponds	10,919	791	45,000	7,689	26,250	33,939	45,000
Reserve - Ponds	-	-	5,000	-	5,000	5,000	5,000
<b>Total Lakes and Ponds</b>	<b>70,845</b>	<b>62,514</b>	<b>114,000</b>	<b>33,787</b>	<b>67,307</b>	<b>101,094</b>	<b>114,000</b>
<b>Parks and Recreation - General</b>							
ProfServ-Info Technology	17,465	21,444	8,000	6,090	1,910	8,000	8,000
Contracts-Pools	18,804	19,878	27,600	9,750	10,969	20,719	27,600
Communication - Telephone & WiFi	15,522	8,984	8,700	4,857	5,075	9,932	9,500
Utility - General	1,128	1,222	1,500	395	875	1,270	1,500
Utility - Water & Sewer	5,659	5,928	5,000	1,845	2,917	4,762	5,000
Electricity - Rec Center	10,996	14,036	15,500	4,935	9,042	13,977	15,500
Lease - Copier	13,402	5,053	4,400	1,826	2,567	4,393	4,400
R&M-Clubhouse	11,777	9,478	13,000	1,396	7,583	8,979	13,000
R&M-Court Maintenance	3,113	336	5,000	923	2,917	3,840	5,000
R&M-Pools	4,160	3,328	3,500	-	2,900	2,900	3,500
R&M-Fitness Equipment	5,125	1,957	4,500	800	1,120	1,920	4,500
R&M-Playground	795	1,915	3,000	302	1,750	2,052	3,000
Misc-Clubhouse Activities	1,500	1,000	2,500	1,000	1,458	2,458	2,500
Misc-Contingency	5,383	11,397	-	-	-	-	-

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
Office Supplies	5,420	1,540	2,500	983	1,458	2,441	2,500
Op Supplies - General	30,897	33,783	30,000	17,175	12,825	30,000	30,000
Op Supplies - Fuel, Oil	2,798	3,190	5,000	1,260	2,917	4,177	5,000
Cleaning Supplies	5,172	5,375	3,500	2,604	2,042	4,646	3,500
Reserve - Renewal&Replacement	-	-	21,340	-	21,340	21,340	21,340
<b>Total Parks and Recreation - General</b>	<b>159,116</b>	<b>149,844</b>	<b>164,540</b>	<b>56,141</b>	<b>91,664</b>	<b>147,805</b>	<b>165,340</b>
<b>Personnel</b>							
Payroll-Maintenance	319,643	317,544	360,000	136,442	210,000	346,442	360,000
Payroll-Benefits	3,159	1,797	3,600	-	3,600	3,600	3,600
FICA Taxes	24,421	24,946	27,540	10,438	16,065	26,503	27,540
Workers' Compensation	8,344	9,014	38,122	6,557	31,565	38,122	41,934
Unemployment Compensation	-	2,446	2,150	-	2,150	2,150	2,150
ProfServ-Human Resources	900	975	900	75	825	900	900
Op Supplies - Uniforms	3,974	4,576	4,500	2,170	2,330	4,500	4,500
Subscriptions and Memberships	784	915	1,100	870	230	1,100	1,100
<b>Total Personnel</b>	<b>361,225</b>	<b>362,213</b>	<b>437,912</b>	<b>156,552</b>	<b>266,765</b>	<b>423,317</b>	<b>441,724</b>
<b>TOTAL EXPENDITURES</b>	<b>1,457,236</b>	<b>1,469,114</b>	<b>1,657,561</b>	<b>638,649</b>	<b>909,797</b>	<b>1,548,446</b>	<b>1,675,442</b>
Excess (deficiency) of revenues							
Over (under) expenditures	232,931	-	-	923,793	(808,772)	115,021	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfer In	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	232,931		-	923,793	(808,772)	115,021	-
<b>FUND BALANCE, BEGINNING</b>	<b>2,431,480</b>	<b>2,795,285</b>	<b>3,017,054</b>	<b>3,017,054</b>	<b>-</b>	<b>3,017,054</b>	<b>3,132,075</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 2,795,285</b>	<b>\$ 3,017,054</b>	<b>\$ 3,017,054</b>	<b>\$ 3,940,847</b>	<b>\$ (808,772)</b>	<b>\$ 3,132,075</b>	<b>\$ 3,132,075</b>

**Exhibit "A"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 3,132,075
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Addition	26,340
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>3,158,415</b>

**ALLOCATION OF AVAILABLE FUNDS**

***Nonspendable Fund Balance***

Deposits	29,950
Subtotal	29,950

***Assigned Fund Balance***

Operating Reserve - Operating Capital	412,275 <sup>(1)</sup>
Reserve - Ponds Prior Years	274,053
Reserve - Ponds - FY 22	5,000
Reserve - Ponds - FY 23	5,000
	284,053
Reserve - Renewal&Replacement Prior Years	639,752
Reserve - Renewal&Replacement - FY 22	21,340
Reserve - Renewal&Replacement - FY 23	21,340
	661,092
Subtotal	1,357,420

<b>Total Allocation of Available Funds</b>	<b>1,387,370</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 1,771,045</b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

**Budget Narrative**  
Fiscal Year 2023

<b>REVENUES</b>
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**Interest-Investments (361001)**

The District earns interest net of bank charges on available operating funds.

**Garbage/Solid Waste Revenue (343400)**

The District will levy a Non-Ad Valorem assessment on all the residential property (except Townhomes: Covina key, Vermillion, Charlesworth, Tullamore, Sedgwick and Wellington and Multi Family: Wellington) within the District in order to pay for the solid waste disposal during the Fiscal Year.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**Other Miscellaneous Revenues (369900)**

The District receives amounts for advertising, and other miscellaneous items.

**Gate Bar Code/Remotes (369940)**

The District receives amounts for gate bar codes and gate remotes that operate the gates of the District.

**Access Cards (369941)**

The District receives amounts for Fitness Center access which are nonrefundable.

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES - Administrative**

**P/R-Board of Supervisors (511001-51101)**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon all supervisors attending all of the meetings.

**FICA Taxes (521001-51101)**

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

**Professional Services-Engineering (531013-51501)**

The District's engineer, Lighthouse Engineering, Inc., provides general engineering services to the District, i.e. attendance and preparation for monthly board meetings when requested, review of invoices and other specifically requested assignments.

**Professional Services-Legal Services (531023-51401)**

The District's attorney, Andy Cohen provides general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions and other research as directed or requested by the Board of Supervisors and the District Manager.

**Professional Services-Management Consulting Services (531027-51301)**

The District receives Management, Accounting, Assessment and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement, with a proposed increase over last year's fees.

**Professional Services-Property Appraiser (531035-51301)**

The Property Appraiser Mike Wells provides the District with a listing of the legal description of each property parcel within the District boundaries and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. The fiscal year budget for property appraiser costs is based on the Pasco County Flat Fee of \$150.

**Professional Services-Special Assessment (531038-51301)**

This budget line is for preparation of the District's assessment roll.

**ProfServ-Trustee Fees (531045-51301)**

This budget line is for Trustee Fees paid to US Bank



**Budget Narrative**  
Fiscal Year 2023

<b>EXPENDITURES – Administrative (continued)</b>
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**Professional Services-Web Site Maintenance (531094-51301)**

The District pays web hosting services for the District's web site.

**Auditing Services (532002-51301)**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees with McDirmit Davis & Company, LLC.

**Postage and Freight (541006-51301)**

This budget line is for actual postage and/or freight used for District mailings including agenda packages, vendor checks, mail notices and other correspondence.

**Insurance-General Liability (545002-51301)**

The District's General Liability & Public Officials Liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing insurance coverage to governmental agencies. The budgeted amount allows for a projected increase in the premium.

**Printing and Binding (54701-51301)**

This budget line is for copies used in the preparation of agenda packages, required mailings, and other special projects.

**Legal Advertising (548002-51301)**

The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation. The newspaper is currently Media General.

**Miscellaneous Services (549001-51301)**

This includes any other miscellaneous expenses that may be incurred during the year.

**Miscellaneous-Assessment Collection Costs (549070-51301)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

**Budget Narrative**  
Fiscal Year 2023

**Miscellaneous-Supervisor Expenses (549140-51301)**

Any Supplies to be reimbursed from the Supervisors.

**Office Supplies (551002-51301)**

Any Supplies used for special projects.

**Annual District Filing Fee (554007-51301)**

The District is required to pay an annual fee of \$175 to the Department of Community Affairs.

**EXPENDITURES – Field**

**Contracts-Security Services (534037-53901)**

The District currently has a contract with Andrew Cobb to provide services to protect the District's assets.

**Contracts-Security Alarms (534090-53901)**

This budget line is for alarm monitoring fees from ADT Security.

**R&M-General (546001-53901)**

The District periodically implements needed repairs to ensure maintenance of the District's assets.

**Miscellaneous-Animal Trapper (549130-53901)**

The District will utilize funds for wild animal nuisance removal for field.

**Miscellaneous-Contingency (549900-53901)**

The District will utilize contingency funds as needed for unforeseen and/or emergency.

**EXPENDITURES – Landscape**

**Professional Services-Landscape Architect (531022-53902)**

The District currently has a contract with OLM, Inc., a landscape consultant to monitor the quality of the landscaping services.

**MEADOW POINTE II**  
Community Development District

*General Fund*

**Budget Narrative**  
Fiscal Year 2023

**Contracts-Landscape (534050-53902)**

The District currently has a contract with Mainscape, Inc., a landscape firm to provide landscaping services for the District. The amount is based on a contracted amount throughout the year.

**R&M-Irrigation (546041-53902)**

The District currently engages , Inc. for repairs and maintenance of the irrigation system to ensure proper operation and adequate water for District plantings.

**R&M-Landscape Renovations (546051-53902)**

The District currently engages Mainscape, Inc. to replace any landscapes within the District.

**R&M-Mulch (546059-53902)**

The District currently engages Mainscape, Inc. to replace any mulch within the District per contract.

**R&M-Tree and Trimming (546099-53902)**

The District contracts a tree service company to trim trees throughout the District.

**R&M-Perennials (546162-53902)**

The District currently engages Mainscape, Inc. replace any seasonal flowers/plants with Perennials within the District per contract.

<b>EXPENDITURES – Utilities</b>
---------------------------------

**Contracts-Solid Waste Services (534039-53903)**

The District currently has a contract with Waste Connection. a solid waste firm for residential trash collection.

**Utility – General (543001-53901)**

The District pays Tampa Electric Co. for electricity usage for the District's gates, entries etc

**Electricity – Streetlights (543013-53903)**

The District pays Tampa Electric Co. for electricity usage, rental and maintenance for District streetlights.

**Utility – Reclaimed Water (543028-53903)**

The District pays Pasco County Utilities for water irrigation usage for the District's facilities and assets.

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES – Utilities (continued)**

**Miscellaneous-Property Taxes (549044-53903)**

The District pays Pasco County an annual Property Tax fee for storm water usage.

**Miscellaneous-Assessment Collection Cost (549070-53903)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of solid waste assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated solid waste assessment collections.

**EXPENDITURES – Lakes and Ponds**

**Contracts-Lake (534084-53917)**

The District currently has a contract with Solitude Lake Management, a certified lake maintenance company to ensure the proper flow and function of the storm water.

**R&M-Mitigation (546056-53917)**

The District currently has a contract with Ecological Consultants, Inc., a mitigation company to ensure the proper flow and function of the storm water system.

**R&M-Ponds (546073-53917)**

Repairs and maintenance to ponds within the District.

**Reserve- Ponds (568126-53901)**

These are the reserves for maintaining the ponds of the District.

**EXPENDITURES – Parks and Recreation**

**Professional Services-Information Technology (531020-57201)**

This a contract with Alliance Consulting for LAN, Server, Email, Software and Hardware support.

**Budget Narrative**  
Fiscal Year 2023

**EXPENDITURES – Parks and Recreation (continued)**

**Contracts-Pools (534078-57201)**

The District has a current contract with Positive Pool Service for maintenance of the pool.

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**Utility-General (543001-57201)**

The District pays the Waste Connection for the removal of trash in the dumpster at the clubhouse.

**Utility – Water & Sewer (543021-57201)**

The District pays Pasco County Utilities for water & sewer usage for the District's facilities and assets.

**Electric – Recreation Center (543040-57201)**

The District pays Tampa Electric Co. for the clubhouse electricity and the Zap Cap lightning protection.

**Lease – Copier (544008-57201)**

This budget line is for the copier lease maintained from US Bank Equipment Finance.

**R&M-Clubhouse (546015-57201)**

This includes furniture, ID Cards, ID Printer Supplies, office supplies and security cameras for the Clubhouse.

**R&M-Court Maintenance (546017-57201)**

This budget line includes repairs and maintenance of the outdoor athletic courts.

**R&M-Pools (546074-57201)**

This budget line is for the repair of the pool and its equipment.

**R&M-Fitness Equipment (546115-57201)**

The District engages Phenomenal Exercise Equipment Service, Inc. for additions, replacements or repairs of Fitness Center equipments.

**Budget Narrative**  
Fiscal Year 2023

**R&M-Playground (546326-57201)**

This budget line is for items related to the children's playground and its upkeep.

**Miscellaneous-Clubhouse Activities (549120-5701)**

This represents any miscellaneous clubhouse activity expenditures during the Fiscal Year.

**Miscellaneous-Contingency (549900-57201)**

This represents any miscellaneous contingency expenditures during the Fiscal Year.

**Office Supplies (551001-57201)**

This represents any office supplies expenditures during the Fiscal Year.

**Operating Supplies-General (552001-57201)**

The District will provide necessary consumable supplies to operate District facilities. This budget line includes the pest control monthly service fees from Outsmart Pest Management, Inc.

**Operating Supplies-Fuel, Oil (552030-57201)**

This budget line is for fuel of the District's tracks and mules.

**Cleaning Supplies (552077-57201)**

This represents any cleaning supplies expenditures during the Fiscal Year.

**Reserve-Renewal & Replacement (568130-57201)**

These are the reserves for the renewal and replacement of the assets and equipment around the District.

<b>EXPENDITURES – Personnel</b>
---------------------------------

**Payroll-Maintenance (512006-57230)**

Payroll for employees utilized in the field for operations and maintenance of District assets.

**Payroll-Benefits (512010-57230)**

The District pays AFLAC for benefits of the District's employees.

**Budget Narrative**  
Fiscal Year 2023

**FICA Taxes (521001-57230)**

Payroll taxes for employees.

**Workers' Compensation (524001-57230)**

The District has currently Bridgefield Employers Insurance Co. for Workers' compensation for the District's employees.

**Unemployment compensation (525001-57230)**

The District has to pay unemployment for employees that left the District and are unemployed.

**ProfServ-Human Resources (531081-57230)**

Anticipated cost of engaging a human resources firm to provide consulting services.

**Operating Supplies-Uniforms (552028-57230)**

This budget line is for monthly services from UNIFIRST Uniforms employee's uniform service.

**Subscriptions and Memberships (554001-57230)**

This budget line is for various membership fees incurred by the District.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 1,699	\$ 355	\$ 850	\$ 82	\$ 115	\$ 197	\$ 200
Special Assmnts- Tax Collector	33,868	41,763	43,303	40,870	2,433	43,303	42,980
Special Assmnts- Discounts	(1,215)	(1,557)	(1,732)	(1,616)	-	(1,616)	(1,719)
Settlements	3,176	9,103	5,000	-	2,917	2,917	4,000
<b>TOTAL REVENUES</b>	<b>37,528</b>	<b>49,664</b>	<b>47,421</b>	<b>39,336</b>	<b>5,464</b>	<b>44,800</b>	<b>45,460</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Payroll-Salaries	28,074	23,487	30,369	-	17,715	17,715	31,280
FICA Taxes	1,675	1,045	2,323	-	1,355	1,355	2,393
ProfServ-Legal Services	6,181	4,355	8,500	334	4,958	5,292	6,000
ProfServ-Mgmt Consulting Serv	2,163	2,228	2,163	901	1,262	2,163	2,228
Postage and Freight	741	1,518	2,000	100	1,167	1,267	1,500
Misc-Assessmnt Collection Cost	514	699	866	785	49	834	860
Office Supplies	1,177	1,138	1,200	281	919	1,200	1,200
<b>Total Administrative</b>	<b>40,525</b>	<b>34,470</b>	<b>47,421</b>	<b>2,401</b>	<b>27,425</b>	<b>29,826</b>	<b>45,460</b>
<b>TOTAL EXPENDITURES</b>	<b>40,525</b>	<b>34,470</b>	<b>47,421</b>	<b>2,401</b>	<b>27,425</b>	<b>29,826</b>	<b>45,460</b>
Excess (deficiency) of revenues Over (under) expenditures	(2,997)	15,194	-	36,935	(21,961)	14,974	-
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	(2,997)	15,194	-	36,935	(21,961)	14,974	-
<b>FUND BALANCE, BEGINNING</b>	<b>64,332</b>	<b>61,335</b>	<b>76,528</b>	<b>76,528</b>	<b>-</b>	<b>76,528</b>	<b>91,502</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 61,335</b>	<b>\$ 76,528</b>	<b>\$ 76,528</b>	<b>\$ 113,463</b>	<b>\$ (21,961)</b>	<b>\$ 91,502</b>	<b>\$ 91,502</b>



**Exhibit "B"**  
Allocation of Fund Balances

**AVAILABLE FUNDS**

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2023	\$ 91,502
Net Change in Fund Balance - Fiscal Year 2023	-
Reserves - Fiscal Year 2023 Addition	-
<b>Total Funds Available (Estimated) - 9/30/23</b>	<b>91,502</b>

**ALLOCATION OF AVAILABLE FUNDS*****Assigned Fund Balance***

Operating Reserve - Operating Capital	11,365 <sup>(1)</sup>
Subtotal	<u>11,365</u>

<b>Total Allocation of Available Funds</b>	<b>22,599</b>
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<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 68,903</b>
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**Notes**

(1) Represents approximately 3 months of operating expenditures

## MEADOW POINTE II

Community Development District

Deed Restriction Enforcement Fund

### Budget Narrative Fiscal Year 2023

#### REVENUES

##### Interest-Investments (361001)

The interest is earned on available operating funds.

##### Special Assessments-Tax Collector (363010)

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

##### Special Assessments-Discounts (363090)

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

##### Settlements (369300)

The District receives amounts for settlements on Deed Restriction violations.

#### EXPENDITURES - Administrative

##### Payroll-Salaries (512001-51301)

This is for the payroll for the Deed Restriction employee.

##### FICA Taxes (521001-57230)

Payroll taxes for employees.

##### Professional Services-Legal Services (531023-51401)

The District's Attorney provides general legal services and legal services to the District regarding deed restriction violations including but not limited to notices to owners, attendance of pre-suit mediation, liens and collections of settlements.

##### Professional Services-Management Consulting Services (531027-51301)

The District receives Management, Accounting, Assessment and Administrative services as part of a Management Agreement with Inframark Infrastructure Management Services, Inc. Also included are costs for Information Technology charges to process all of the District's financial activities, i.e. accounts payable, financial statements, budgets, etc., on a main frame computer owned by Inframark in accordance with the management contract and the charge for rentals. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement, with a proposed increase over last year's fees.

**MEADOW POINTE II**

Community Development District

*Deed Restriction Enforcement Fund*

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**Budget Narrative**

Fiscal Year 2023

**Postage and Freight (541006-51301)**

This budget line is for actual postage and/or freight related to the deed matters.

**Miscellaneous-Assessment Collection Costs (549070-51301)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

**Office Supplies (551001-51301)**

Supplies used in the required mailings and other special projects.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 3,674	\$ 991	\$ 1,200	\$ 281	\$ 393	\$ 674	\$ 700
Special Assmnts- Tax Collector	22,315	21,060	21,917	20,685	1,232	21,917	22,449
Special Assmnts- Discounts	(800)	(785)	(877)	(818)	-	(818)	(898)
<b>TOTAL REVENUES</b>	<b>25,189</b>	<b>21,266</b>	<b>22,240</b>	<b>20,148</b>	<b>1,625</b>	<b>21,773</b>	<b>22,251</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	-	1,577	1,300	512	758	1,270	1,300
R&M-Gate	1,380	450	4,500	1,116	3,384	4,500	4,500
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	-	-	1
R&M-Tree Removal	-	-	1	-	-	-	1
Misc-Assessmnt Collection Cost	226	252	438	397	25	422	449
Reserve - Roadways	-	-	12,000	-	12,000	12,000	12,000
Reserve - Sidewalks	-	-	2,000	-	2,000	2,000	2,000
<b>Total Field</b>	<b>3,423</b>	<b>2,617</b>	<b>22,240</b>	<b>2,025</b>	<b>20,167</b>	<b>22,192</b>	<b>22,251</b>
<b>TOTAL EXPENDITURES</b>	<b>3,423</b>	<b>2,617</b>	<b>22,240</b>	<b>2,025</b>	<b>20,167</b>	<b>22,192</b>	<b>22,251</b>
Excess (deficiency) of revenues Over (under) expenditures	21,766	18,649	-	18,123	(18,542)	(419)	-
Net change in fund balance	21,766	18,649	-	18,123	(18,542)	(419)	-
<b>FUND BALANCE, BEGINNING</b>	229,075	250,841	269,572	269,572	-	269,572	269,153
<b>FUND BALANCE, ENDING</b>	<b>\$ 250,841</b>	<b>\$ 269,572</b>	<b>\$ 269,572</b>	<b>\$ 287,695</b>	<b>\$ (18,542)</b>	<b>\$ 269,153</b>	<b>\$ 269,153</b>

## MEADOW POINTE II

Community Development District

Charlesworth Fund

### Budget Narrative Fiscal Year 2023

#### REVENUES

##### Interest-Investments (361001)

The interest is earned on available operating funds.

##### Special Assessments-Tax Collector (363010)

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

##### Special Assessments-Discounts (363090)

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

#### EXPENDITURES - Field

##### Communication-Telephone & WiFi (541007-53901)

The District is charged for Telephone and WiFi expenditures.

##### R&M-Gate (546034-53901)

This is for the repairs and maintenance of the gates.

##### R&M-Security Cameras (546345-53901)

This budget line is to repair the security cameras.

##### R&M-Sidewalks (546084-53901)

This budget line is to repair the sidewalk.

##### R&M-Tree Removal (546907-53901)

This budget line is for tree removal services.

##### Miscellaneous-Assessment Collection Costs (549070-53901)

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Charlesworth Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Charlesworth.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 846	\$ 291	\$ 450	\$ 92	129	\$ 221	\$ 250
Special Assmnts- Tax Collector	7,224	6,804	7,896	7,452	444	7,896	8,109
Special Assmnts- Discounts	(259)	(254)	(316)	(295)	-	(295)	(324)
<b>TOTAL REVENUES</b>	<b>7,811</b>	<b>6,841</b>	<b>8,030</b>	<b>7,249</b>	<b>573</b>	<b>7,822</b>	<b>8,034</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	992	1577	1,550	512	904	1,416	1,550
R&M-Gate	-	300	3,000	5,440	-	5,440	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	31	49	158	143	9	152	162
Reserve - Roadways	-	-	760	-	760	760	760
Reserve - Sidewalks	-	-	560	-	560	560	560
<b>Total Field</b>	<b>1,863</b>	<b>2,321</b>	<b>8,030</b>	<b>6,095</b>	<b>4,235</b>	<b>10,330</b>	<b>8,034</b>
<b>TOTAL EXPENDITURES</b>	<b>1,863</b>	<b>2,321</b>	<b>8,030</b>	<b>6,095</b>	<b>4,235</b>	<b>10,330</b>	<b>8,034</b>
Excess (deficiency) of revenues Over (under) expenditures	5,948	4,520	-	1,154	(3,662)	(2,508)	-
Net change in fund balance	5,948	4,520	-	1,154	(3,662)	(2,508)	-
<b>FUND BALANCE, BEGINNING</b>	76,977	82,925	87,445	87,445	-	87,445	84,937
<b>FUND BALANCE, ENDING</b>	<b>\$ 82,925</b>	<b>\$ 87,445</b>	<b>\$ 87,445</b>	<b>\$ 88,599</b>	<b>\$ (3,662)</b>	<b>\$ 84,937</b>	<b>\$ 84,937</b>

**MEADOW POINTE II**  
Community Development District

Colehaven Fund

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.



## **MEADOW POINTE II**

Community Development District

Colehaven Fund

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### **Budget Narrative**

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Colehaven.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 4,989	\$ 1,257	\$ 2,100	\$ 343	480	\$ 823	\$ 800
Special Assmnts- Tax Collector	25,564	19,202	13,247	12,503	744	13,247	13,247
Special Assmnts- Discounts	(917)	(716)	(530)	(494)	-	(494)	(530)
<b>TOTAL REVENUES</b>	<b>29,636</b>	<b>19,743</b>	<b>14,817</b>	<b>12,352</b>	<b>1,224</b>	<b>13,576</b>	<b>13,517</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	1,059	1,577	1,550	492	904	1,396	1,550
R&M-Gate	275	300	3,000	786	2,214	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	335	196	385	240	15	255	265
Reserve - Roadways	-	-	8,000	-	8,000	8,000	8,000
<b>Total Field</b>	<b>2,630</b>	<b>2,512</b>	<b>14,937</b>	<b>1,518</b>	<b>13,135</b>	<b>14,653</b>	<b>14,817</b>
<b>TOTAL EXPENDITURES</b>	<b>2,630</b>	<b>2,512</b>	<b>14,937</b>	<b>1,518</b>	<b>13,135</b>	<b>14,653</b>	<b>14,817</b>
Excess (deficiency) of revenues Over (under) expenditures	27,006	17,231	-	10,834	(11,911)	(1,077)	(1,300)
Net change in fund balance	27,006	17,231	-	10,834	(11,911)	(1,077)	(1,300)
<b>FUND BALANCE, BEGINNING</b>	<b>285,543</b>	<b>312,549</b>	<b>329,872</b>	<b>329,872</b>	<b>-</b>	<b>329,872</b>	<b>328,795</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 312,549</b>	<b>\$ 329,872</b>	<b>\$ 329,872</b>	<b>\$ 340,706</b>	<b>\$ (11,911)</b>	<b>\$ 328,795</b>	<b>\$ 327,495</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## **MEADOW POINTE II**

Community Development District

Covina Key Fund

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### **Budget Narrative**

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Covina Key.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
REVENUES							
Interest - Investments	\$ 370	\$ 200	\$ 200	\$ 71	10	\$ 81	\$ 75
Special Assmnts- Tax Collector	8,937	8,409	9,238	8,719	519	9,238	9,371
Special Assmnts- Discounts	(320)	(313)	(370)	(345)	-	(345)	(375)
TOTAL REVENUES	8,987	8,296	9,068	8,445	529	8,974	9,071
EXPENDITURES							
Field							
Communication - Telephone & WiFi	944	1,523	1,550	536	904	1,440	1,550
R&M-Gate	1,100	300	3,000	786	2,214	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	63	80	185	167	10	177	187
Reserve - Roadways	-	-	1,930	-	1,930	1,930	1,930
Reserve - Sidewalks	-	-	402	-	402	402	402
Total Field	2,819	2,328	9,069	1,489	7,463	8,952	9,071
TOTAL EXPENDITURES	2,819	2,328	9,069	1,489	7,463	8,952	9,071
Excess (deficiency) of revenues							
Over (under) expenditures	6,168	5,968	-	6,956	(6,933)	23	-
Net change in fund balance	6,168	5,968	-	6,956	(6,933)	23	-
FUND BALANCE, BEGINNING	55,668	61,836	67,804	67,804	-	67,804	67,827
FUND BALANCE, ENDING	\$ 61,836	\$ 67,804	\$ 67,804	\$ 74,760	\$ (6,933)	\$ 67,827	\$ 67,827

**MEADOW POINTE II**  
Community Development District

Glenham Fund

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Glenham Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Glenham.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 2,447	\$ 852	\$ 1,200	\$ 271	39	\$ 310	\$ 500
Special Assmnts- Tax Collector	22,388	20,980	22,369	21,112	1,257	22,369	23,114
Special Assmnts- Discounts	(803)	(782)	(895)	(835)	-	(835)	(925)
<b>TOTAL REVENUES</b>	<b>24,032</b>	<b>21,050</b>	<b>22,674</b>	<b>20,548</b>	<b>1,296</b>	<b>21,844</b>	<b>22,689</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	975	1,577	1,550	537	904	1,441	1,550
R&M-Gate	3,640	300	3,000	786	2,214	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	137	181	447	406	25	431	462
Misc-Contingency	54	-	-	-	-	-	-
Reserve - Roadways	-	-	14,000	-	14,000	14,000	14,000
Reserve - Sidewalks	-	-	1,675	-	1,675	1,675	1,675
<b>Total Field</b>	<b>5,807</b>	<b>2,560</b>	<b>22,674</b>	<b>1,729</b>	<b>20,820</b>	<b>22,549</b>	<b>22,689</b>
<i>Landscape Services</i>							
R&M - Landscape Renovations	-	-	-	-	-	-	-
<b>Total Landscape Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>5,807</b>	<b>2,560</b>	<b>22,674</b>	<b>1,729</b>	<b>20,820</b>	<b>22,549</b>	<b>22,689</b>
Excess (deficiency) of revenues Over (under) expenditures	18,225	18,490	-	18,819	(19,525)	(706)	-
Net change in fund balance	18,225	18,490	-	18,819	(19,525)	(706)	-
<b>FUND BALANCE, BEGINNING</b>	<b>222,291</b>	<b>240,516</b>	<b>248,907</b>	<b>248,907</b>	<b>-</b>	<b>248,907</b>	<b>248,201</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 240,516</b>	<b>\$ 248,907</b>	<b>\$ 248,907</b>	<b>\$ 267,725</b>	<b>\$ (19,525)</b>	<b>\$ 248,201</b>	<b>\$ 248,201</b>



**MEADOW POINTE II**  
Community Development District

Iverson Fund

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Iverson Fund

### Budget Narrative Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Iverson.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Special Assmnts- Tax Collector	\$ 17,593	\$ 17,589	\$ 15,677	\$ 15,214	\$ 463	\$ 15,677	\$ 15,677
Special Assmnts- Other	-	-	11,402	10,344	1,058	11,402	11,402
Special Assmnts- Discounts	(631)	(656)	(1,083)	(1,010)	-	(1,010)	(1,083)
<b>TOTAL REVENUES</b>	<b>16,962</b>	<b>16,933</b>	<b>25,996</b>	<b>24,548</b>	<b>1,521</b>	<b>26,069</b>	<b>25,996</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	993	1,523	1,550	536	904	1,440	1,550
R&M-Gate	170	1,207	3,000	726	2,274	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	3,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	37,625	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	190	226	542	491	30	521	542
Reserve - Roadways	-	-	5,000	-	5,000	5,000	5,000
Reserve - Sidewalks	-	-	2,500	-	2,500	2,500	2,500
<b>Total Field</b>	<b>40,036</b>	<b>3,352</b>	<b>14,594</b>	<b>1,753</b>	<b>12,711</b>	<b>15,464</b>	<b>14,594</b>
<b>TOTAL EXPENDITURES</b>	<b>40,036</b>	<b>3,352</b>	<b>14,594</b>	<b>1,753</b>	<b>12,711</b>	<b>15,464</b>	<b>14,594</b>
Excess (deficiency) of revenues							
Over (under) expenditures	(23,074)	13,581	11,402	22,795	(11,190)	10,605	11,402
Net change in fund balance	(23,074)	13,581	11,402	22,795	(11,190)	10,605	11,402
<b>FUND BALANCE, BEGINNING</b>	2,219	(20,855)	(7,275)	(7,275)	-	(7,275)	3,330
<b>FUND BALANCE, ENDING</b>	<b>\$ (20,855)</b>	<b>\$ (7,275)</b>	<b>\$ 4,127</b>	<b>\$ 15,520</b>	<b>\$ (11,190)</b>	<b>\$ 3,330</b>	<b>\$ 14,733</b>

**MEADOW POINTE II**  
Community Development District

Lettingwell Fund

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments – Other (363015)**

This amount is for prior years expenses owed to the General Fund by Lettingwell.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## **MEADOW POINTE II**

Community Development District

Lettingwell Fund

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### **Budget Narrative**

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Lettingwell.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 3,106	\$ 1,196	\$ 2,000	\$ 393	550	\$ 943	\$ 1,000
Special Assmnts- Tax Collector	65,353	37,247	33,034	31,178	1,856	33,034	34,098
Special Assmnts- Discounts	(2,344)	(1,388)	(1,321)	(1,233)	-	(1,233)	(1,364)
<b>TOTAL REVENUES</b>	<b>66,115</b>	<b>37,055</b>	<b>33,713</b>	<b>30,338</b>	<b>2,406</b>	<b>32,744</b>	<b>33,734</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	1,029	1,984	1,550	709	904	1,613	1,550
R&M-Gate	1,070	1,251	4,500	1,389	3,111	4,500	4,500
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	873	425	661	599	37	636	682
Reserve - Roadways	-	-	15,000	-	15,000	15,000	15,000
Reserve - Sidewalks	-	-	10,000	-	10,000	10,000	10,000
<b>Total Field</b>	<b>7,045</b>	<b>4,141</b>	<b>33,713</b>	<b>2,697</b>	<b>31,054</b>	<b>33,751</b>	<b>33,734</b>
<b>TOTAL EXPENDITURES</b>	<b>7,045</b>	<b>4,141</b>	<b>33,713</b>	<b>2,697</b>	<b>31,054</b>	<b>33,751</b>	<b>33,734</b>
Excess (deficiency) of revenues							
Over (under) expenditures	59,070	32,914	-	27,641	(28,648)	(1,007)	-
Net change in fund balance	59,070	32,914	-	27,641	(28,648)	(1,007)	-
<b>FUND BALANCE, BEGINNING</b>	282,791	341,861	376,077	376,077	-	376,077	375,070
<b>FUND BALANCE, ENDING</b>	<b>\$ 341,861</b>	<b>\$ 376,077</b>	<b>\$ 376,077</b>	<b>\$ 403,718</b>	<b>\$ (28,648)</b>	<b>\$ 375,070</b>	<b>\$ 375,070</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Roads (546139-53901)**

This budget line is to repair the roadways.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

**Budget Narrative**

Fiscal Year 2023

**Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Longleaf.

**Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.



**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 2,332	\$ 680	\$ 1,000	\$ 201	281	\$ 482	\$ 550
Special Assmnts- Tax Collector	20,927	18,671	18,672	17,623	1,049	18,672	19,151
Special Assmnts- Discounts	(751)	(696)	(747)	(697)	-	(697)	(766)
<b>TOTAL REVENUES</b>	<b>22,508</b>	<b>18,655</b>	<b>18,925</b>	<b>17,127</b>	<b>1,330</b>	<b>18,457</b>	<b>18,935</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	992	1,577	1,550	512	904	1,416	1,550
R&M-Gate	1,910	300	3,000	906	2,094	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	250	244	373	339	21	360	383
Reserve - Roadways	-	-	10,000	-	10,000	10,000	10,000
Reserve - Sidewalks	-	-	2,000	-	2,000	2,000	2,000
<b>Total Field</b>	<b>3,981</b>	<b>2,572</b>	<b>18,925</b>	<b>1,757</b>	<b>17,021</b>	<b>18,778</b>	<b>18,935</b>
<b>TOTAL EXPENDITURES</b>	<b>3,981</b>	<b>2,572</b>	<b>18,925</b>	<b>1,757</b>	<b>17,021</b>	<b>18,778</b>	<b>18,935</b>
Excess (deficiency) of revenues							
Over (under) expenditures	18,527	16,083	-	15,370	(15,691)	(321)	-
Net change in fund balance	18,527	16,083	-	15,370	(15,691)	(321)	-
<b>FUND BALANCE, BEGINNING</b>	157,242	175,769	191,852	191,852	-	191,852	191,531
<b>FUND BALANCE, ENDING</b>	<b>\$ 175,769</b>	<b>\$ 191,852</b>	<b>\$ 191,852</b>	<b>\$ 207,222</b>	<b>\$ (15,691)</b>	<b>\$ 191,531</b>	<b>\$ 191,531</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Manor Isle Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Manor Isle.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2020	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
REVENUES							
Interest - Investments	\$ 3,956	\$ 987	\$ 1,000	\$ 267	374	\$ 641	\$ 700
Special Assmnts- Tax Collector	17,907	17,907	20,034	18,908	1,126	20,034	20,353
Special Assmnts- Discounts	(642)	(668)	(801)	(747)	-	(747)	(814)
TOTAL REVENUES	21,221	18,226	20,233	18,428	1,500	19,928	20,239
EXPENDITURES							
Field							
Communication - Telephone & WiFi	1,108	1,674	1,550	536	904	1,440	1,550
R&M-Gate	765	622	3,000	786	2,214	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	174	215	401	363	23	386	407
Misc-Contingency	132	-	-	-	-	-	-
Reserve - Roadways	-	-	9,720	-	9,720	9,720	9,720
Reserve - Sidewalks	-	-	3,560	-	3,560	3,560	3,560
Total Field	2,972	3,043	20,233	1,685	18,423	20,108	20,239
TOTAL EXPENDITURES	2,972	3,043	20,233	1,685	18,423	20,108	20,239
Excess (deficiency) of revenues							
Over (under) expenditures	18,249	15,183	-	16,743	(16,923)	(180)	-
Net change in fund balance	18,249	15,183	-	16,743	(16,923)	(180)	-
FUND BALANCE, BEGINNING	223,844	242,093	257,276	257,276	-	257,276	257,096
FUND BALANCE, ENDING	\$ 242,093	\$ 257,276	\$ 257,276	\$ 274,019	\$ (16,923)	\$ 257,096	\$ 257,096

**MEADOW POINTE II**  
Community Development District

Sedgwick Fund

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Sedgwick Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Sedgwick.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 3,054	\$ 867	\$ 1,000	\$ 251	351	\$ 602	\$ 650
Special Assmnts- Tax Collector	28,888	19,467	17,343	16,368	975	17,343	17,715
Special Assmnts- Discounts	(1,036)	(726)	(694)	(647)	-	(647)	(709)
<b>TOTAL REVENUES</b>	<b>30,906</b>	<b>19,608</b>	<b>17,649</b>	<b>15,972</b>	<b>1,326</b>	<b>17,298</b>	<b>17,656</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	957	1,523	1,300	536	750	1,286	1,300
R&M-Gate	230	1,388	3,000	786	2,214	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	377	239	347	314	20	334	354
Reserve - Roadways	-	-	8,000	-	8,000	8,000	8,000
Reserve - Sidewalks	-	-	3,000	-	3,000	3,000	3,000
<b>Total Field</b>	<b>2,235</b>	<b>3,710</b>	<b>17,649</b>	<b>1,636</b>	<b>15,986</b>	<b>17,622</b>	<b>17,656</b>
<b>TOTAL EXPENDITURES</b>	<b>2,235</b>	<b>3,710</b>	<b>17,649</b>	<b>1,636</b>	<b>15,986</b>	<b>17,622</b>	<b>17,656</b>
Excess (deficiency) of revenues							
Over (under) expenditures	28,671	15,898	1	14,336	(14,660)	(324)	-
Net change in fund balance	28,671	15,898	1	14,336	(14,660)	(324)	-
<b>FUND BALANCE, BEGINNING</b>	195,735	224,406	240,304	240,304	-	240,304	239,981
<b>FUND BALANCE, ENDING</b>	<b>\$ 224,406</b>	<b>\$ 240,304</b>	<b>\$ 240,304</b>	<b>\$ 254,640</b>	<b>\$ (14,660)</b>	<b>\$ 239,981</b>	<b>\$ 239,981</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.



## MEADOW POINTE II

Community Development District

Tullamore Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Tullamore.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 3,899	\$ 1,025	\$ 1,300	\$ 287	402	\$ 689	\$ 700
Special Assmnts- Tax Collector	26,834	19,202	16,226	15,314	912	16,226	16,864
Special Assmnts- Discounts	(962)	(716)	(649)	(605)	-	(605)	(675)
<b>TOTAL REVENUES</b>	<b>29,771</b>	<b>19,511</b>	<b>16,877</b>	<b>14,996</b>	<b>1,314</b>	<b>16,310</b>	<b>16,889</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Payroll-Village Gate Personnel	665	402	-	-	-	-	-
Communication - Telephone & WiFi	1,012	1,591	1,550	536	904	1,440	1,550
R&M-Gate	2,165	300	3,000	1,004	1,996	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	309	213	325	294	18	312	337
Reserve - Roadways	-	-	10,000	-	10,000	10,000	10,000
<b>Total Field</b>	<b>4,245</b>	<b>2,537</b>	<b>16,877</b>	<b>1,834</b>	<b>14,920</b>	<b>16,754</b>	<b>16,889</b>
<b>TOTAL EXPENDITURES</b>	<b>4,245</b>	<b>2,537</b>	<b>16,877</b>	<b>1,834</b>	<b>14,920</b>	<b>16,754</b>	<b>16,889</b>
Excess (deficiency) of revenues Over (under) expenditures	25,526	16,974	-	13,162	(13,607)	(445)	-
Net change in fund balance	25,526	16,974	-	13,162	(13,607)	(445)	-
<b>FUND BALANCE, BEGINNING</b>	232,481	258,007	274,981	274,981	-	274,981	274,536
<b>FUND BALANCE, ENDING</b>	<b>\$ 258,007</b>	<b>\$ 274,981</b>	<b>\$ 274,981</b>	<b>\$ 288,143</b>	<b>\$ (13,607)</b>	<b>\$ 274,536</b>	<b>\$ 274,536</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

**Budget Narrative**

Fiscal Year 2023

**Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Vermillion.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 6,647	\$ 1,899	\$ 2,000	\$ 547	766	\$ 1,313	\$ 1,300
Special Assmnts- Tax Collector	65,442	40,432	33,566	31,680	1,886	33,566	34,311
Special Assmnts- Discounts	(2,347)	(1,507)	(1,343)	(1,252)	-	(1,252)	(1,372)
Other Miscellaneous Revenues	-	3,695	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>69,742</b>	<b>44,519</b>	<b>34,223</b>	<b>30,975</b>	<b>2,652</b>	<b>33,627</b>	<b>34,238</b>
<b>EXPENDITURES</b>							
<i>Field</i>							
Communication - Telephone & WiFi	903	1,523	1,550	561	904	1,465	1,550
R&M-Gate	2,355	7,138	3,000	999	2,001	3,000	3,000
R&M-Security Cameras	-	-	2,000	-	2,000	2,000	2,000
R&M-Sidewalk	-	-	1	-	1	1	1
R&M-Tree Removal	-	-	1	-	1	1	1
Misc-Assessmnt Collection Cost	807	436	671	609	38	647	686
Reserve - Roadways	-	-	20,000	-	20,000	20,000	20,000
Reserve - Sidewalks	-	-	7,000	-	7,000	7,000	7,000
<b>Total Field</b>	<b>7,919</b>	<b>9,635</b>	<b>34,223</b>	<b>2,169</b>	<b>31,945</b>	<b>34,114</b>	<b>34,238</b>
<i>Parks and Recreation - General</i>							
Reserve-Renewal & Replacement	8,980	8,980	-	-	-	-	-
<b>Total Parks and Recreation - General</b>	<b>8,980</b>	<b>8,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>7,919</b>	<b>18,615</b>	<b>34,223</b>	<b>2,169</b>	<b>31,945</b>	<b>34,114</b>	<b>34,238</b>
Excess (deficiency) of revenues Over (under) expenditures	52,843	25,904	-	28,806	(29,293)	(487)	-
Net change in fund balance	52,843	25,904	-	28,806	(29,293)	(487)	-
<b>FUND BALANCE, BEGINNING</b>	447,044	499,887	523,999	523,999	-	523,999	523,512
<b>FUND BALANCE, ENDING</b>	<b>\$ 499,887</b>	<b>\$ 523,999</b>	<b>\$ 523,999</b>	<b>\$ 552,805</b>	<b>\$ (29,293)</b>	<b>\$ 523,512</b>	<b>\$ 523,512</b>

**Budget Narrative**  
Fiscal Year 2023

**REVENUES**

**Interest-Investments (361001)**

The interest is earned on available operating funds.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Field**

**Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

**R&M-Gate (546034-53901)**

This is for the repairs and maintenance of the gates.

**R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

**R&M-Sidewalks (546084-53901)**

This budget line is to repair the sidewalk.

**R&M-Tree Removal (546907-53901)**

This budget line is for tree removal services.

**Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

## MEADOW POINTE II

Community Development District

Wrencrest Fund

### Budget Narrative

Fiscal Year 2023

#### **Reserve – Roadways (568138-53901)**

These are the reserves for the renewal and replacement of the assets and equipment around Wrencrest.

#### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk.

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>						
Special Assmnts- Tax Collector	5,599	\$ 5,027	\$ 4,745	\$ 282	\$ 5,027	\$ 5,027
Special Assmnts- Discounts	(209)	(201)	(188)	-	(188)	(201)
<b>TOTAL REVENUES</b>	<b>5,390</b>	<b>4,826</b>	<b>4,557</b>	<b>282</b>	<b>4,839</b>	<b>4,826</b>
<b>EXPENDITURES</b>						
<i>Field</i>						
Communication - Telephone & WiFi	698	850	368	496	864	850
R&M-Security Cameras	-	2,000	-	2,000	2,000	2,000
Misc-Assessmnt Collection Cost	108	101	91	6	97	101
Reserve - Sidewalks	-	1,875	-	-	-	1,875
<b>Total Field</b>	<b>806</b>	<b>4,826</b>	<b>459</b>	<b>2,654</b>	<b>3,113</b>	<b>4,826</b>
<b>TOTAL EXPENDITURES</b>	<b>806</b>	<b>4,826</b>	<b>459</b>	<b>2,654</b>	<b>3,113</b>	<b>4,826</b>
Excess (deficiency) of revenues						
Over (under) expenditures	4,584	-	4,098	-	1,726	-
Net change in fund balance	4,584	-	4,098	-	1,726	-
<b>FUND BALANCE, BEGINNING</b>	<b>-</b>	<b>4,585</b>	<b>4,585</b>	<b>-</b>	<b>4,585</b>	<b>6,311</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 4,585</b>	<b>\$ 4,585</b>	<b>\$ 8,683</b>	<b>\$ -</b>	<b>\$ 6,311</b>	<b>\$ 6,311</b>



## MEADOW POINTE II

Community Development District

Deer Run Fund

### Budget Narrative Fiscal Year 2023

#### REVENUES

##### **Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

##### **Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

#### EXPENDITURES - *Field*

##### **Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

##### **R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

##### **Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

##### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk and includes prior years expenses (\$7,500 over four years).

**Summary of Revenues, Expenditures and Changes in Fund Balances**  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	FY 2021	BUDGET FY 2022	THRU FEB-2022	MAR- SEP-2022	PROJECTED FY 2022	BUDGET FY 2023
REVENUES						
Special Assmnts- Tax Collector	\$ 6,007	\$ 5,435	\$ 5,130	\$ 305	\$ 5,435	\$ 5,435
Special Assmnts- Discounts	(224)	(217)	(203)	-	(203)	(217)
Other Miscellaneous Revenues	331	-	-	-	-	-
TOTAL REVENUES	6,114	5,218	4,927	305	5,232	5,218
EXPENDITURES						
Field						
Communication - Telephone & WiFi	758	850	343	496	839	850
R&M-Security Cameras	-	2,000	-	2,000	2,000	2,000
Misc-Assessmnt Collection Cost	116	109	99	6	105	109
Reserve - Sidewalks	-	2,259	-	-	-	2,259
Total Field	874	5,218	442	2,655	3,097	5,218
TOTAL EXPENDITURES	874	5,218	442	2,655	3,097	5,218
Excess (deficiency) of revenues						
Over (under) expenditures	5,240	-	4,485	-	2,135	-
Net change in fund balance	5,240	-	4,485	-	2,135	-
FUND BALANCE, BEGINNING	-	5,240	5,240	-	5,240	7,375
FUND BALANCE, ENDING	\$ 5,240	\$ 5,240	\$ 9,725	\$ -	\$ 7,375	\$ 7,375

## MEADOW POINTE II

Community Development District

Morningside Fund

### Budget Narrative Fiscal Year 2023

#### REVENUES

##### **Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

##### **Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

#### EXPENDITURES - *Field*

##### **Communication-Telephone & WiFi (541007-53901)**

The District is charged for Telephone and WiFi expenditures.

##### **R&M-Security Cameras (546345-53901)**

This budget line is to repair the security cameras.

##### **Miscellaneous-Assessment Collection Costs (549070-53901)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated Non-Ad Valorem assessment collections.

##### **Reserve - Sidewalks (568162-53901)**

This budget line is to repair the sidewalk and includes prior years expenses (\$9,037 over four years).

**Exhibit "C"**  
Allocation of Reserves - Villages

	003 Charlesworth	004 Colehaven	005 Covina Key	006 Glenham	007 Iverson	008 Lettingwell	009 Longleaf	010 Manor Isle	011 Sedgwick	012 Tullamore	013 Vermillion	014 Wrencrest	015 Deer Run	016 Morning Side
<b>AVAILABLE FUNDS</b>														
Beginning Fund Balance - Fiscal Year 2023	\$ 269,153	\$ 84,937	\$ 328,795	\$ 67,827	\$ 248,201	\$ 3,330	\$ 375,070	\$ 191,531	\$ 257,096	\$ 239,981	\$ 274,536	\$ 523,512	\$ 6,311	\$ 7,375
Net Change in Fund Balance - Fiscal Year 2023	-	-	(1,300)	-	-	11,402	-	-	-	-	-	-	-	-
Reserves - Fiscal Year 2023 Addition	14,000	1,320	8,000	2,332	15,675	7,500	25,000	12,000	13,280	11,000	10,000	27,000	1,875	2,259
<b>Total Funds Available (Estimated) - 9/30/2023</b>	<b>283,153</b>	<b>86,257</b>	<b>335,495</b>	<b>70,159</b>	<b>263,876</b>	<b>22,233</b>	<b>400,070</b>	<b>203,531</b>	<b>270,376</b>	<b>250,981</b>	<b>284,536</b>	<b>550,512</b>	<b>8,186</b>	<b>9,634</b>
<b>ALLOCATION OF AVAILABLE FUNDS</b>														
<b>Assigned Fund Balance</b>														
Operating Reserve - Operating Capital (1)	5,563	2,009	3,704	2,268	5,672	-	8,433	4,734	5,060	4,414	4,222	8,560	1,206	1,305
Reserves - Roadways Prior Years	173,423	56,210	176,645	34,461	175,930	-	165,798	92,267	133,227	94,160	162,026	263,996	-	-
Reserves - Roadways FY 2022	12,000	760	8,000	1,930	14,000	-	15,000	10,000	9,720	8,000	10,000	20,000	-	-
Reserves - Roadways FY 2022 Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves - Roadways FY 2023	12,000	760	8,000	1,930	14,000	5,000	15,000	10,000	9,720	8,000	10,000	20,000	-	-
<b>Total Reserves-Roadways</b>	<b>197,423</b>	<b>57,730</b>	<b>192,645</b>	<b>38,321</b>	<b>203,930</b>	<b>5,000</b>	<b>195,798</b>	<b>112,267</b>	<b>152,667</b>	<b>110,160</b>	<b>182,026</b>	<b>303,996</b>	<b>-</b>	<b>-</b>
Reserves - Sidewalks Prior Years	23,660	3,494	3,293	1,608	5,869	-	34,479	6,744	16,260	23,544	1,936	19,330	2,425	2,809
Reserves - Sidewalks FY 2022	2,000	560	-	402	1,675	-	10,000	2,000	3,560	3,000	-	7,000	1,875	2,259
Reserves - Sidewalks FY2022 Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves - Sidewalks FY 2023	2,000	560	-	402	1,675	2,500	10,000	2,000	3,560	3,000	-	7,000	1,875	2,259
<b>Total Reserves-Sidewalks</b>	<b>27,660</b>	<b>4,614</b>	<b>3,293</b>	<b>2,412</b>	<b>9,219</b>	<b>2,500</b>	<b>54,479</b>	<b>10,744</b>	<b>23,380</b>	<b>29,544</b>	<b>1,936</b>	<b>33,330</b>	<b>6,175</b>	<b>7,327</b>
Subtotal	230,646	64,353	199,642	43,001	218,821	7,500	258,710	127,745	181,107	144,118	188,184	345,886	7,381	8,632
<b>Total Allocation of Available Funds</b>	<b>230,646</b>	<b>64,353</b>	<b>199,642</b>	<b>43,001</b>	<b>218,821</b>	<b>7,500</b>	<b>258,710</b>	<b>127,745</b>	<b>181,107</b>	<b>144,118</b>	<b>188,184</b>	<b>345,886</b>	<b>7,381</b>	<b>8,632</b>
<b>Total Unassigned (undesignated) Cash</b>	<b>\$ 52,508</b>	<b>\$ 21,904</b>	<b>\$ 135,853</b>	<b>\$ 27,158</b>	<b>\$ 45,055</b>	<b>\$ 14,733</b>	<b>\$ 141,359</b>	<b>\$ 75,786</b>	<b>\$ 89,269</b>	<b>\$ 106,862</b>	<b>\$ 96,352</b>	<b>\$ 204,626</b>	<b>\$ 804</b>	<b>\$ 1,003</b>

**Notes**

(1) Represents approximately 3 months of operating expenditures

**MEADOW POINTE II**  
Community Development District

**Debt Service Budget**  
Fiscal Year 2023

Summary of Revenues, Expenditures and Changes in Fund Balances  
Fiscal Year 2023 Proposed Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	ADOPTED BUDGET FY 2022	ACTUAL THRU FEB-2022	PROJECTED MAR- SEP-2022	TOTAL PROJECTED FY 2022	ANNUAL BUDGET FY 2023
<b>REVENUES</b>							
Interest - Investments	\$ 1,687	\$ 20	\$ 200	\$ 6	\$ 8	\$ 14	\$ 25
Special Assmnts- Tax Collector	643,764	643,689	644,951	608,710	36,241	644,951	644,951
Special Assmnts- Prepayment	2,332		-	-	-	-	-
Special Assmnts- Discounts	(23,088)	(23,995)	(25,798)	(24,065)	-	(24,065)	(25,798)
<b>TOTAL REVENUES</b>	<b>624,695</b>	<b>619,714</b>	<b>619,353</b>	<b>584,651</b>	<b>36,249</b>	<b>620,900</b>	<b>619,178</b>
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	12,415	12,394	12,899	11,693	725	12,418	12,899
<b>Total Administrative</b>	<b>12,415</b>	<b>12,394</b>	<b>12,899</b>	<b>11,693</b>	<b>725</b>	<b>12,418</b>	<b>12,899</b>
<i>Debt Service</i>							
Cost of Issuance	-	-	-	-	-	-	-
Principal Debt Retirement	305,000	310,000	320,000	-	320,000	320,000	330,000
Principal Prepayment	-	10,000	-	-	-	-	-
Interest Expense	303,159	295,818	287,971	143,883	143,883	287,766	279,365
<b>Total Debt Service</b>	<b>608,159</b>	<b>615,818</b>	<b>607,971</b>	<b>143,883</b>	<b>463,883</b>	<b>607,766</b>	<b>609,365</b>
<b>TOTAL EXPENDITURES</b>	<b>620,574</b>	<b>628,212</b>	<b>620,870</b>	<b>155,576</b>	<b>464,607</b>	<b>620,183</b>	<b>622,264</b>
Excess (deficiency) of revenues Over (under) expenditures	4,121	(8,498)	(1,517)	429,075	(428,358)	717	(3,086)
<b>OTHER FINANCING SOURCES (USES)</b>							
Interfund Transfer - In	-	-	-	-	-	-	-
Loan/Note Proceeds	-	-	-	-	-	-	-
Operating Transfers-Out	(989)	(8)	-	(6)	-	(6)	-
Contribution to (Use of) Fund Balance	-	-	-	-	-	-	(3,086)
<b>TOTAL OTHER SOURCES (USES)</b>	<b>(989)</b>	<b>(8)</b>	<b>-</b>	<b>(6)</b>	<b>-</b>	<b>(6)</b>	<b>(3,086)</b>
Net change in fund balance	3,132	(8,506)	(1,517)	429,069	(428,358)	711	(3,086)
<b>FUND BALANCE, BEGINNING</b>	<b>303,952</b>	<b>307,083</b>	<b>298,577</b>	<b>298,577</b>	<b>-</b>	<b>298,577</b>	<b>299,288</b>
<b>FUND BALANCE, ENDING</b>	<b>\$ 307,084</b>	<b>\$ 298,577</b>	<b>\$ 297,060</b>	<b>\$ 727,649</b>	<b>\$ (428,358)</b>	<b>\$ 299,288</b>	<b>\$ 296,202</b>

**DEBT SERVICE SCHEDULE**  
**Meadow Pointe II Community Development District**  
**Special Assessment Bonds, Series 2018**

Period Ending	Outstanding Principal	Principal	Extraordinary Redemption	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2022	7,480,000.00				139,682.50	139,682.50	
5/1/2023	7,480,000.00	330,000		2.750%	139,682.50	469,682.50	609,365.00
11/1/2023	7,150,000.00				135,145.00	135,145.00	
5/1/2024	7,150,000.00	340,000		2.875%	135,145.00	475,145.00	610,290.00
11/1/2024	6,810,000.00				130,257.50	130,257.50	
5/1/2025	6,810,000.00	350,000		3.000%	130,257.50	480,257.50	610,515.00
11/1/2025	6,460,000.00				125,007.50	125,007.50	
5/1/2026	6,460,000.00	360,000		3.125%	125,007.50	485,007.50	610,015.00
11/1/2026	6,100,000.00				119,382.50	119,382.50	
5/1/2027	6,100,000.00	370,000		3.250%	119,382.50	489,382.50	608,765.00
11/1/2027	5,730,000.00				113,370.00	113,370.00	
5/1/2028	5,730,000.00	385,000		3.400%	113,370.00	498,370.00	611,740.00
11/1/2028	5,345,000.00				106,825.00	106,825.00	
5/1/2029	5,345,000.00	395,000		3.500%	106,825.00	501,825.00	608,650.00
11/1/2029	4,950,000.00				99,912.50	99,912.50	
5/1/2030	4,950,000.00	410,000		3.875%	99,912.50	509,912.50	609,825.00
11/1/2030	4,540,000.00				91,968.75	91,968.75	
5/1/2031	4,540,000.00	430,000		3.875%	91,968.75	521,968.75	613,937.50
11/1/2031	4,110,000.00				83,637.50	83,637.50	
5/1/2032	4,110,000.00	445,000		3.875%	83,637.50	528,637.50	612,275.00
11/1/2032	3,665,000.00				75,015.63	75,015.63	
5/1/2033	3,665,000.00	460,000		3.875%	75,015.63	535,015.63	610,031.26
11/1/2033	3,205,000.00				66,103.13	66,103.13	
5/1/2034	3,205,000.00	480,000		4.125%	66,103.13	546,103.13	612,206.26
11/1/2034	2,725,000.00				56,203.13	56,203.13	
5/1/2035	2,725,000.00	500,000		4.125%	56,203.13	556,203.13	612,406.26
11/1/2035	2,225,000.00				45,890.63	45,890.63	
5/1/2036	2,225,000.00	520,000		4.125%	45,890.63	565,890.63	611,781.26
11/1/2036	1,705,000.00				35,165.63	35,165.63	
5/1/2037	1,705,000.00	545,000		4.125%	35,165.63	580,165.63	615,331.26
11/1/2037	1,160,000.00				23,925.00	23,925.00	
5/1/2038	1,160,000.00	570,000		4.125%	23,925.00	593,925.00	617,850.00
11/1/2038	590,000.00				12,168.75	12,168.75	
5/1/2039	590,000.00	590,000		4.125%	12,168.75	602,168.75	614,337.50
		<b>7,480,000</b>			<b>2,919,321</b>	<b>10,399,321</b>	<b>10,399,321</b>

**MEADOW POINTE II**

Community Development District

*Debt Service Series 2018 Fund***Budget Narrative**  
Fiscal Year 2023**REVENUES****Interest-Investments (361001)**

The District earns interest income on their trust accounts with US Bank.

**Special Assessments-Tax Collector (363010)**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the operating expenditures during the Fiscal Year.

**Special Assessments-Discounts (363090)**

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

**EXPENDITURES - Administrative****Misc. – Assessment Collection Cost (549070-51301)**

The District reimburses the Pasco County Tax Collector for her or his necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 3% on the amount of special assessments collected and remitted, whichever is greater. The fiscal year budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

**EXPENDITURES – Debt Service****Principal Debt Retirement (571001-51701)**

The District pays regular principal payments annually in order to pay down/retire the debt.

**Interest Expense (572001-51701)**

The District pays interest expense on the debt twice during the year.



**MEADOW POINTE II**  
Community Development District

**Supporting Budget Schedules**  
Fiscal Year 2023

**2023 vs 2022 ASSESSMENT MATRIX**

Parcel Unit	Subdivision Name	Lot Size	Product Type	# Lots	Assessments							
					O&M	Garbage Pick Up	Special Village	Deed Rest. Enforcement	Series 2018 DS	FY 2023 Total	FY 2022 Total	Increase/ (Decrease)
9.1	Morningside	60'x110'	SF	77	\$823.73	\$119.53	\$27.73	\$44.77	\$174.08	\$1,189.85	\$1,189.47	0.03%
9.2	Morningside	60'x110'	SF	63	\$823.73	\$119.53	\$27.73	\$44.77	\$174.08	\$1,189.85	\$1,189.47	0.03%
9.3	Morningside	60'x110'	SF	56	\$823.73	\$119.53	\$27.73	\$44.77	\$174.08	\$1,189.85	\$1,189.47	0.03%
10.1	Deer Run	65'x115'	SF	66	\$823.73	\$119.53	\$33.74	\$44.77	\$178.55	\$1,200.32	\$1,199.94	0.03%
10.2	Deer Run	65'x115'	SF	51	\$823.73	\$119.53	\$33.74	\$44.77	\$178.55	\$1,200.32	\$1,199.94	0.03%
10.3	Deer Run	65'x115'	SF	32	\$823.73	\$119.53	\$33.74	\$44.77	\$178.55	\$1,200.32	\$1,199.94	0.03%
11.1	Manor Isle	80'x120'	SF	38	\$823.73	\$119.53	\$248.72	\$44.77	\$402.63	\$1,639.38	\$1,632.79	0.40%
11.2	Manor Isle	80'x120'	SF	39	\$823.73	\$119.53	\$248.72	\$44.77	\$402.63	\$1,639.38	\$1,632.79	0.40%
12.1	Longleaf	35'x110'	SVIL	124	\$823.73	\$119.53	\$154.99	\$0.00	\$318.33	\$1,416.58	\$1,411.03	0.39%
12.2	Longleaf	35'x110'	SVIL	96	\$823.73	\$119.53	\$154.99	\$0.00	\$318.33	\$1,416.58	\$1,411.03	0.39%
14.1	Covina Key	Townhome	TH	84	\$470.70	\$0.00	\$79.80	\$0.00	\$296.59	\$847.09	\$846.68	0.05%
14.2	Covina Key	Townhome	TH	82	\$470.70	\$0.00	\$79.80	\$0.00	\$296.59	\$847.09	\$846.68	0.05%
14.3	Anand Vihar	Multi Family	MF	24	\$274.58	\$0.00	\$0.00	\$0.00	\$51.77	\$326.35	\$326.11	0.07%
14.4	Anand Vihar	Townhome	TH	155	\$470.70	\$0.00	\$0.00	\$0.00	\$88.76	\$559.46	\$559.05	0.07%
15.1	Lettingwell	40'x110	SVIL	86	\$823.73	\$119.53	\$314.87	\$0.00	\$405.78	\$1,663.92	\$1,663.21	0.04%
15.2	Glenham	40'x110	SF	64	\$823.73	\$119.53	\$146.43	\$44.77	\$461.60	\$1,596.06	\$1,593.61	0.15%
16.1	Sedgwick	Townhome	TH	129	\$470.70	\$0.00	\$157.78	\$0.00	\$297.53	\$926.01	\$923.13	0.31%
16.2	Vermillion	Townhome	TH	174	\$470.70	\$0.00	\$96.92	\$0.00	\$249.77	\$817.39	\$813.32	0.50%
16.3	Charlesworth	Townhome	TH	118	\$470.70	\$0.00	\$190.25	\$0.00	\$346.68	\$1,007.63	\$1,002.71	0.49%
16.4	Tullamore	Townhome	TH	130	\$470.70	\$0.00	\$136.27	\$0.00	\$229.14	\$836.10	\$832.83	0.39%
17.1	Wrencrest	50'x110	SF	71	\$823.73	\$119.53	\$135.62	\$44.77	\$363.77	\$1,487.42	\$1,484.10	0.22%
17.2	Wrencrest	50'x110	SF	102	\$823.73	\$119.53	\$135.62	\$44.77	\$363.77	\$1,487.42	\$1,484.10	0.22%
17.3	Wrencrest	40'x110	SF	80	\$823.73	\$119.53	\$135.62	\$44.77	\$363.77	\$1,487.42	\$1,484.10	0.22%
18.1	Iverson	60'x110'	SF	81	\$823.73	\$119.53	\$135.96	\$44.77	\$478.13	\$1,602.12	\$1,597.37	0.30%
18.2	Iverson	60'x110'	SF	89	\$823.73	\$119.53	\$135.96	\$44.77	\$478.13	\$1,602.12	\$1,597.37	0.30%
18.3	Colehaven	80'x120'	SF	51	\$823.73	\$119.53	\$158.99	\$44.77	\$565.54	\$1,712.56	\$1,708.01	0.27%
ZCOM			ZCOM	6.151	\$16,474.54	\$0.00	\$0.00	\$0.00		\$16,474.54	\$16,460.30	0.09%
Total				2168.151								

## GENERAL FUND

TYPE	% ALLOC	UNITS/ ACRES	GROSS ASSMT	GROSS PER UNIT/ACRE
SF	50.65%	960	\$ 790,778	\$823.73
VILLA	16.15%	306	\$ 252,061	\$823.73
TH	26.29%	872	\$ 410,450	\$470.70
MF	0.42%	24	\$ 6,590	\$274.58
COMM	6.49%	6.15	\$ 101,335	\$16,474.54
<b>100.00%</b>			<b>\$1,561,214</b>	

		FISCAL YEAR 2022	FISCAL YEAR 2023	Increase / (Decrease)
GROSS ASSESSMENT		\$1,559,864	<b>\$1,561,214</b>	
ASSMT PER UNIT				
SF	50.65%	\$823.01	<b>\$823.73</b>	0.09%
VILLA	16.15%	\$823.01	<b>\$823.73</b>	0.09%
TH	26.29%	\$470.29	<b>\$470.70</b>	0.09%
MF	0.42%	\$274.34	<b>\$274.58</b>	0.09%
COMM	6.49%	\$16,460.30	<b>\$16,474.54</b>	0.09%
<b>100.00%</b>				

## TRASH COLLECTION

	UNITS/ ACRES	FISCAL YEAR 2022	FISCAL YEAR 2023	Increase / (Decrease)
GROSS ASSESSMENT		151,330	<b>151,330</b>	
ASSMT PER RESIDENTIAL	1,266	\$119.53	<b>\$119.53</b>	0.00%

## DEED RESTRICTION

	UNITS/ ACRES	FISCAL YEAR 2022	FISCAL YEAR 2023	Increase / (Decrease)
GROSS ASSESSMENT		\$43,303	<b>\$42,980</b>	
ASSMT PER RESIDENTIAL	960	\$45.11	<b>\$44.77</b>	-0.75%

## SPECIAL VILLAGE FUNDS

	SUBDIVISION	FUND	UNITS/ ACRES	GROSS ASSMT	GROSS PER UNIT/ACRE
SP 9	MORNINGSIDE	016	196	5,435.42	\$27.73
SP 10	DEER RUN	015	149	5,026.60	\$33.74
SP 11	MANOR ISLES	010	77	19,151.06	\$248.72
SP 12	LONGLEAF	009	220	34,097.96	\$154.99
SP 14-1	COVINA KEY	005	166	13,247.00	\$79.80
SP 15-1	LETTINGWELL	008	86	27,079.20	\$314.87
SP 15-2	GLENHAM	006	64	9,371.28	\$146.43
SP 16-1	SEDWICK	011	129	20,353.19	\$157.78
SP 16-2	VERMILLION	013	174	16,863.83	\$96.92
SP 16-3A	CHARLESWORTH	003	118	22,448.94	\$190.25
SP 16-3B	TULLAMORE	012	130	17,714.89	\$136.27
SP 17	WRENCREST	014	253	34,310.64	\$135.62
SP 18-1, 2	IVERSON	007	170	23,113.83	\$135.96
SP 18-3	COLEHAVEN	004	51	8,108.51	\$158.99
Total			<b>1,983.00</b>	<b>256,322.34</b>	

	SUBDIVISION	FUND	FISCAL YEAR 2022	FISCAL YEAR 2023	Increase / (Decrease)
SP 9	MORNINGSIDE	016	\$27.73	<b>\$27.73</b>	N/A
SP 10	DEER RUN	015	\$33.74	<b>\$33.74</b>	N/A
SP 11	MANOR ISLES	010	\$242.50	<b>\$248.72</b>	3%
SP 12	LONGLEAF	009	\$150.15	<b>\$154.99</b>	3%
SP 14-1	COVINA KEY	005	\$79.80	<b>\$79.80</b>	0%
SP 15-1	LETTINGWELL	008	\$314.87	<b>\$314.87</b>	0%
SP 15-2	GLENHAM	006	\$144.35	<b>\$146.43</b>	1%
SP 16-1	SEDWICK	011	\$155.30	<b>\$157.78</b>	2%
SP 16-2	VERMILLION	013	\$93.25	<b>\$96.92</b>	4%
SP 16-3A	CHARLESWORTH	003	\$185.74	<b>\$190.25</b>	2%
SP 16-3B	TULLAMORE	012	\$133.40	<b>\$136.27</b>	2%
SP 17	WRENCREST	014	\$132.67	<b>\$135.62</b>	2%
SP 18-1, 2	IVERSON	007	\$131.58	<b>\$135.96</b>	3%
SP 18-3	COLEHAVEN	004	\$154.82	<b>\$158.99</b>	3%

NOTE: The assessments provided on this page are based on preliminary numbers and are for review purposes only. The final assessments will be computed with the financial consultant.

**9B**

To the Board of Supervisors  
*Meadow Pointe II Community Development District*

We have audited the financial statements of Meadow Pointe II Community Development District as of and for the year ended September 30, 2021, and have issued our report thereon dated March 30, 2022. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 13, 2021, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Meadow Pointe II Community Development District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

##### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2021. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

##### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Management estimated an allowance for uncollectible receivables to reserve for amounts that had not yet been collected. We evaluated this estimate and determined that it is reasonable in relation to the financial statements taken as a whole.

#### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Meadow Pointe II Community Development District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated March 30, 2022.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with Meadow Pointe II Community Development District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Meadow Pointe II Community Development District's auditors.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

*McDermitt Davis*

Orlando, Florida  
March 30, 2022

# Meadow Pointe II

## Community Development District

**210 North University Drive, Suite 702, Coral Springs, Florida 33071  
(954) 753-6836 ~ (954) 345-1292 (fax)**

March 30, 2022

McDermitt Davis, LLC  
934 North Magnolia Avenue, Suite 100  
Orlando, FL 32803

This representation letter is provided in connection with your audit of the governmental activities and each major fund of the Meadow Pointe II Community Development District as of September 30, 2021 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, and results of operations of the various opinion units of Meadow Pointe II Community Development District in conformity with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 30, 2022.

### Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated October 13, 2021 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor, material and immaterial, have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and*



*and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- We have reviewed capital assets and infrastructure for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment, if necessary.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in conformity with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to nonattest services provided, drafting the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

#### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- Meadow Pointe II Community Development District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Meadow Pointe II Community Development District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Meadow Pointe II Community Development District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed: 

Title: Finance Director

# **Financial Statements**

**September 30, 2021**

## **Meadow Pointe II Community Development District**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
*Meadow Pointe II Community Development District*

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of the *Meadow Pointe II Community Development District* (the "District"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

The District's 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; this includes 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.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2021, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis starting on page 3, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2022, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*McDiarmid Davis*

Orlando, Florida  
March 30, 2022

## Meadow Pointe II Community Development District Management's Discussion and Analysis

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Our discussion and analysis of *Meadow Pointe II Community Development District's* (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2021. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

### Financial Highlights

- The assets of the District exceeded its liabilities at September 30, 2021 by \$19,932,656, an increase in net position of \$315,949 in comparison with the prior year.
- At September 30, 2021, the District's governmental funds reported a fund balance of \$8,934,486, a decrease of \$2,179,893 in comparison with the prior year.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the *Meadow Pointe II Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

### Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, physical environment, culture and recreation, transportation, and public safety related functions.

### Fund Financial Statements

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three individual governmental funds. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, debt service fund and capital projects fund, which are considered to be major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

#### Notes to Financial Statements

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

#### Government-Wide Financial Analysis

Statement of Net Position - The District's net position was \$19,932,656 at September 30, 2021. The following analysis focuses on the net position of the District's governmental activities.

	2021	2020
Assets, excluding capital assets	\$ 9,083,605	\$ 11,207,336
Capital Assets, net of depreciation	18,808,718	16,632,222
<b>Total assets</b>	<b>27,892,323</b>	<b>27,839,558</b>
Liabilities, excluding long-term liabilities	269,021	216,255
Long-term Liabilities	7,690,646	8,006,596
<b>Total liabilities</b>	<b>7,959,667</b>	<b>8,222,851</b>
Net Position:		
Net investment in capital assets	13,789,557	13,916,151
Restricted for debt service	178,675	183,786
Unrestricted	5,964,424	5,516,770
<b>Total net position</b>	<b>\$ 19,932,656</b>	<b>\$ 19,616,707</b>



The following is a summary of the District's governmental activities for the fiscal years ended September 30:

	2021	2020
Revenues:		
Program revenues	\$ 2,572,884	2,640,832
General revenues	61,948	235,808
<b>Total revenues</b>	<b>2,634,832</b>	<b>2,876,640</b>
Expenses:		
General government	323,392	292,886
Physical environment	943,382	999,342
Culture and recreation	509,419	529,378
Transportation	222,458	203,336
Public safety	23,760	54,520
Interest on long-term debt	296,472	304,191
<b>Total expenses</b>	<b>2,318,883</b>	<b>2,383,653</b>
<b>Change in net position</b>	<b>315,949</b>	<b>492,987</b>
Net position, beginning	19,616,707	19,123,720
Net position, ending	<u>\$ 19,932,656</u>	<u>\$ 19,616,707</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2021 was \$2,318,883. The majority of these costs are comprised of physical environment expense.

#### Financial Analysis of the Government's Funds

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near - term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2021, the District's governmental funds reported combined ending fund balances of \$8,934,486. Of this total, \$65,008 is non-spendable, \$2,970,062 is restricted, \$3,075,978 is assigned and the remainder of \$2,823,438 is unassigned.

The general fund balance increase of \$447,654 in the current year was due to revenues exceeding expenditures.

#### General Fund Budgetary Highlights

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. There were no amendments to the September 30, 2021 general fund budget. The legal level of budgetary control is at the fund level.

**Capital Asset and Debt Administration**

**Capital Assets** - At September 30, 2021, the District had \$18,808,718 invested in assets, net of accumulated depreciation. More detailed information about the District's capital assets is presented in the notes to the financial statements.

**Capital Debt** - At September 30, 2021, the District has \$7,800,000 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to the financial statements.

**Requests for Information**

If you have questions about this report or need additional financial information, contact the *Meadow Pointe II Community Development District's* Finance Department at 210 North University Drive, Suite 702, Coral Springs, Florida, 33071.

## FINANCIAL STATEMENTS

Meadow Pointe II Community Development District  
**Statement of Net Position**  
 September 30, 2021

	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash and cash equivalents	\$ 1,050,650
Investments	4,967,205
Receivable from other governments	8,406
Prepaid costs	35,058
Deposits	29,950
Restricted Assets:	
Temporarily restricted cash	22,475
Temporarily restricted investments	2,969,861
Capital Assets:	
Capital assets, not being depreciated	15,889,608
Capital assets, net of depreciation	2,919,110
<b>Total assets</b>	<b>27,892,323</b>
<b>Liabilities:</b>	
Accounts payable and accrued expenses	126,644
Member deposits	22,475
Accrued Interest Payable	119,902
Noncurrent Liabilities:	
Due within one year	320,000
Due in more than one year	7,370,646
<b>Total liabilities</b>	<b>7,959,667</b>
<b>Net Position:</b>	
Net investment in capital assets	13,789,557
Restricted for debt service	178,675
Unrestricted	5,964,424
<b>Total net position</b>	<b>\$ 19,932,656</b>

Meadow Pointe II Community Development District  
**Statement of Activities**  
 Year Ended September 30, 2021

Functions/Programs	Program Revenue				Net (Expense)
	Expenses	Charges for Services	Operating Grants and	Capital Grants and	Revenue and
			Contributions	Contributions	Changes in Net
Governmental Activities:					Position
General government	\$ 323,392	\$ 312,323	\$ -	\$ -	\$ (11,069)
Physical environment	943,382	911,092	-	-	(32,290)
Culture and recreation	509,419	491,983	-	-	(17,436)
Transportation	222,458	214,844	-	-	(7,614)
Public safety	23,760	22,947	-	-	(813)
Interest on long-term debt	296,472	619,695	-	-	323,223
Total governmental activities	\$ 2,318,883	\$ 2,572,884	\$ -	\$ -	254,001
General Revenues:					
Investment and miscellaneous					61,948
Total general revenues					61,948
Change in net position					315,949
Net position, beginning					19,616,707
Net position, ending					\$ 19,932,656

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>Assets:</b>				
Cash and cash equivalents	\$ 1,050,650	\$ -	\$ -	\$ 1,050,650
Restricted cash	22,475	-	-	22,475
Investments	4,967,205	298,376	2,671,485	7,937,066
Receivable from other governments	8,406	-	-	8,406
Due from General Fund	-	201	-	201
Prepaid costs	35,058	-	-	35,058
Deposits	29,950	-	-	29,950
<b>Total assets</b>	<b>\$ 6,113,744</b>	<b>\$ 298,577</b>	<b>\$ 2,671,485</b>	<b>\$ 9,083,806</b>
<b>Liabilities and Fund Balances:</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	126,644	\$ -	\$ -	\$ 126,644
Due to Debt Service Fund	201	-	-	201
Member deposits	22,475	-	-	22,475
<b>Total liabilities</b>	<b>149,320</b>	<b>-</b>	<b>-</b>	<b>149,320</b>
<b>Fund Balances:</b>				
Nonspendable	65,008	-	-	65,008
Restricted for:				
Debt service	-	298,577	-	298,577
Capital projects	-	-	2,671,485	2,671,485
Assigned for:				
Operating reserves	488,589	-	-	488,589
Renewal and replacement	639,752	-	-	639,752
Roadways	1,528,133	-	-	1,528,133
Ponds	274,053	-	-	274,053
Sidewalks	145,451	-	-	145,451
Unassigned	2,823,438	-	-	2,823,438
<b>Total fund balances</b>	<b>5,964,424</b>	<b>298,577</b>	<b>2,671,485</b>	<b>8,934,486</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,113,744</b>	<b>\$ 298,577</b>	<b>\$ 2,671,485</b>	

**Amounts reported for governmental activities in the statement of net position are different because:**

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

18,808,718

Liabilities not due and payable from current available resources are not reported in governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide statements.

Accrued interest payable (119,902)  
Bonds and note payable (7,690,646)

(7,810,548)

**Net Position of Governmental Activities**

**\$ 19,932,656**

Meadow Pointe II Community Development District  
**Statement of Revenues, Expenditures and Changes in the Fund Balances**  
**Governmental Funds**  
Year Ended September 30, 2021

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>Revenues:</b>				
Special assessments	\$ 1,953,189	\$ 619,695	\$ -	\$ 2,572,884
Investment and miscellaneous income	61,726	18	204	61,948
<b>Total revenues</b>	<b>2,014,915</b>	<b>619,713</b>	<b>204</b>	<b>2,634,832</b>
<b>Expenditures:</b>				
Current:				
General government	310,998	12,394	-	323,392
Physical environment	500,626	-	-	500,626
Culture and recreation	509,419	-	-	509,419
Transportation	222,458	-	-	222,458
Public safety	23,760	-	-	23,760
Debt Service:				
Principal	-	320,000	-	320,000
Interest	-	295,818	-	295,818
Capital outlay	-	-	2,619,252	2,619,252
<b>Total expenditures</b>	<b>1,567,261</b>	<b>628,212</b>	<b>2,619,252</b>	<b>4,814,725</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>447,654</b>	<b>(8,499)</b>	<b>(2,619,048)</b>	<b>(2,179,893)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers in	-	-	8	8
Transfers out	-	(8)	-	(8)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(8)</b>	<b>8</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>447,654</b>	<b>(8,507)</b>	<b>(2,619,040)</b>	<b>(2,179,893)</b>
Fund balances, beginning of year	5,516,770	307,084	5,290,525	11,114,379
<b>Fund balances, end of year</b>	<b>\$ 5,964,424</b>	<b>\$ 298,577</b>	<b>\$ 2,671,485</b>	<b>\$ 8,934,486</b>

Meadow Pointe II Community Development District  
**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
 Governmental Funds to the Statement of Activities**  
 Year Ended September 30, 2021

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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$ (2,179,893)
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources; however, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statement; however, it is reported as an expense in the statement of activities.

Capital outlay	2,619,252	
Depreciation expense	<u>(442,756)</u>	2,176,496

Repayments of bond principal are expenditures in governmental funds while repayments reduce liabilities in the statement of net position. Also, governmental funds report the effect premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

Bond Principal	320,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	3,396
Amortization of bond discount	<u>(4,050)</u>

<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 315,949</u></b>
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Meadow Pointe II Community Development District  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - General Fund**  
Year Ended September 30, 2021

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget - Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Special assessments	\$ 1,952,021	\$ 1,952,021	\$ 1,953,189	\$ 1,168
Investment and miscellaneous income	56,766	56,766	61,726	4,960
<b>Total revenues</b>	<b>2,008,787</b>	<b>2,008,787</b>	<b>2,014,915</b>	<b>6,128</b>
<b>Expenditures:</b>				
Current:				
General government	310,512	310,512	310,998	(486)
Physical environment	760,220	760,220	500,626	259,594
Culture and recreation	657,765	657,765	509,419	148,346
Roads and streets	210,000	210,000	222,458	(12,458)
Public safety	70,290	70,290	23,760	46,530
<b>Total expenditures</b>	<b>2,008,787</b>	<b>2,008,787</b>	<b>1,567,261</b>	<b>441,526</b>
Excess (deficit) of revenues over expenditures	-	-	447,654	447,654
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>447,654</b>	<b>\$ 447,654</b>
Fund balance, beginning			5,516,770	
<b>Fund balance, ending</b>			<b>\$ 5,964,424</b>	

## NOTES TO FINANCIAL STATEMENTS

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Reporting Entity

The *Meadow Pointe II Community Development District*, (the "District") was established on October 7, 1994 by Pasco County Ordinance 94-13 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190 Florida Statutes. The Act provides, among other things, the power to manage basic services for community development, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

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

The Board has the final responsibility for:

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

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements 14, 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors is considered to be financially accountable, and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

### Government-Wide and Fund Financial Statements

The financial statements include both government-wide and fund financial statements.

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants, contributions and investment income that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

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

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied.

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**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the modified *accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

Assessments, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the District and benefited by the District's activities. Operation and maintenance special assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. These assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and 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. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following governmental funds, which are considered to be major funds:

*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* - accounts for the accumulation of resources for the annual payment of principal and interest on long-term debt.

*Capital Projects Fund* - accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

*Restricted Assets* - These assets represent cash and investments set aside pursuant to bond covenants.

*Deposits and Investments* - The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

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

*Capital Assets* - Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, sidewalks and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

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

<u>Assets</u>	<u>Years</u>
Buildings	10 - 20
Infrastructure	10 - 30
Equipment	3 - 20
Vehicles	10 - 15

*Long Term Obligations* - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of premiums or discounts.

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

*Deferred Outflows/Inflows of Resources* - In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2021.

*Net Position Flow Assumption* - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted- net position and unrestricted- net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted - net position to have been depleted before unrestricted-net position is applied.

*Fund Balance Flow Assumptions* - Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

*Fund Balance Policies* - Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

## **NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above and additional action is essential to either remove or revise a commitment.

### **Other Disclosures**

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

### **New Accounting Standards**

In fiscal year 2021, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

## **NOTE 2                      STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Budgetary Information**

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

## NOTE 3 DEPOSITS AND INVESTMENTS

### Deposits

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

Cash balances of \$22,475 are held as deposits for fitness facility member access cards. This cash is considered restricted as it is refundable to the members.

### Investments

The District categorizes its fair value measurements within the fair value hierarchy 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.

Under GASB 72, assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted prices 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.

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include, but are not limited to:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury;

Investments made by the District at September 30, 2021 are summarized below. In accordance with GASB 31, investments are reported at fair value.

Investment Type	Fair Value	Credit Rating	Weighted Average Maturity
US Bank Commercial Paper	\$ 2,969,861	A1	NA
Money Market Funds	4,967,205	NA	NA
	<u>\$ 7,937,066</u>		

### Credit Risk:

The District limits credit risk by restricting authorized investments to those described which are either backed by the full faith and credit of the United States Government or maintain the highest credit quality ratings of Moody's or S&P.

**NOTE 3            DEPOSITS AND INVESTMENTS (CONTINUED)**

*Custodial Credit Risk:*

In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2021, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2021, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

*Concentration of Credit Risk:*

There is no limit on the amount the District may invest in any one issuer.

*Interest Rate Risk:*

The District does not specifically address interest rate risk; however, their practice is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The District invests to provide sufficient liquidity to pay obligations as they come due.



#### NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets Not Being Depreciated:				
Land and land improvements	\$ 11,197,145	\$ -	\$ -	\$ 11,197,145
Construction in progress	2,073,211	2,619,252	-	4,692,463
<b>Total capital assets not being depreciated</b>	<b>13,270,356</b>	<b>2,619,252</b>	<b>-</b>	<b>15,889,608</b>
Capital Assets Being Depreciated:				
Building and improvements	6,691,759	-	-	6,691,759
Infrastructure	9,719,984	-	-	9,719,984
Machinery and equipment	340,524	-	-	340,524
Vehicles	93,007	-	-	93,007
<b>Total capital assets being depreciated</b>	<b>16,845,274</b>	<b>-</b>	<b>-</b>	<b>16,845,274</b>
Less Accumulated Depreciation for:				
Building and improvements	(6,090,391)	(111,519)	-	(6,201,910)
Infrastructure	(7,104,437)	(306,543)	-	(7,410,980)
Machinery and equipment	(260,678)	(16,603)	-	(277,281)
Vehicles	(27,902)	(8,091)	-	(35,993)
<b>Total accumulated depreciation</b>	<b>(13,483,408)</b>	<b>(442,756)</b>	<b>-</b>	<b>(13,926,164)</b>
<b>Total capital assets being depreciated, net</b>	<b>3,361,866</b>	<b>(442,756)</b>	<b>-</b>	<b>2,919,110</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 16,632,222</b>	<b>\$ 2,176,496</b>	<b>\$ -</b>	<b>\$ 18,808,718</b>

Depreciation was charged to physical environment expense.

#### NOTE 5 ASSIGNED FUNDS

The District has assigned \$3,075,978 of the general fund balance for use as follows; \$1,528,133 for future repair and replacement of roadways, \$274,053 for pond repair, \$145,451 for sidewalk repair, \$639,752 for renewal and replacement and \$488,589 has been budgeted as a general operating reserve, representing approximately three months of operations expense.

## NOTE 6 LONG-TERM LIABILITIES

### Series 2018 Special Assessment Revenue Bonds - Public Offering

On October 1, 2018, the District issued \$8,425,000 of Special Assessment Revenue Bonds Series 2018 consisting of \$3,465,000 Serial Series 2018 due from May 1, 2020 to May 1, 2029 with interest rates ranging from 2.375% to 3.500%; \$1,750,000 Term Bonds Series 2018 due on May 1, 2033 with a fixed interest rate of 3.875% and \$3,210,000 Term Bonds Series 2018 due on May 1, 2039 a fixed interest rate of 4.125%. Interest is due semiannually on each May 1 and November 1. Principal on the Series 2018 Bonds is due annually commencing May 1, 2020 through May 1, 2039.

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity and extraordinary mandatory redemption prior to their maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. The requirement was met at September 30, 2021.

The Bond Indenture has certain restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agreed to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The principal and interest on the Series 2018 Special Assessment Revenue Bonds issued under the Indenture are secured by all revenues received by the District from Series 2018 assessments levied and collected on the District lands benefited by the 2018 Project.

As of September 30, 2021, total principal and interest remaining on the Series 2018 Bonds totaled \$11,007,086. For the year ended September 30, 2021, \$615,818 principal and interest was paid. Special assessment revenue pledged was \$607,301.

Long-term debt activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<b>Governmental activities:</b>					
Bonds Payable:					
Revenue Bond Series 2018	\$ 8,120,000	\$ -	\$ (320,000)	\$ 7,800,000	\$ 320,000
Original Issue Discount	(113,404)	-	4,050	(109,354)	-
Governmental activity long-term liabilities	<u>\$ 8,006,596</u>	<u>\$ -</u>	<u>\$ (315,950)</u>	<u>\$ 7,690,646</u>	<u>\$ 320,000</u>

**NOTE 6 LONG-TERM LIABILITIES (CONTINUED)**

At September 30, 2021, the scheduled debt service requirements on the bonds payable were as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$ 320,000	\$ 287,765
2023	330,000	279,365
2024	340,000	270,290
2025	350,000	260,515
2026	360,000	250,015
2027 - 2031	1,990,000	1,062,917
2032 - 2036	2,405,000	653,700
2037 - 2039	1,705,000	142,519
	<u>\$ 7,800,000</u>	<u>\$ 3,207,086</u>

**NOTE 7 LITIGATION**

The District is engaged in a liability claim related to a death that took place in December 2013, at the clubhouse owned by the District. The ultimate outcome of the litigation and insurance coverage cannot be determined at this time.

**NOTE 8 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 since inception of the District.

## COMPLIANCE SECTION

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

To the Board of Supervisors  
*Meadow Pointe II Community Development District*

We have audited, in accordance with 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 of the governmental activities, and each major fund of the *Meadow Pointe II Community Development District* (the "District") as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated March 30, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from 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.

*McDermitt Davis*

Orlando, Florida  
March 30, 2022

## MANAGEMENT LETTER

Board of Supervisors  
*Meadow Pointe II Community Development District*

### Report on the Financial Statements

We have audited the financial statements of the *Meadow Pointe II Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2021, and have issued our report thereon dated March 30, 2022.

### Auditor's Responsibility

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

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, rules of the Auditor General. Disclosures in those reports, which are dated March 30, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Official Title and Legal Authority

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

### Financial Condition and Management

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

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

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

### Specific Information

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

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as not applicable.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$23,200.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$160,745.

- e. 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 of the fiscal year being reported, together with the total expenditures for such project as:
  - Tree removal- \$118,874
  - Sidewalk Paving- \$1,183,324
  - Engineering Services- \$120,000
  - Sidewalk Paving- \$1,013,428
- f. 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 budget under Section 189.016(6), Florida Statutes, see budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the district reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the district as operations and maintenance- \$831.33; trash- \$119.53; Village reserves- \$123.69; deed- \$43.60; debt service- \$478.13.
- b. The total amount of special assessments collected by or on behalf of the district as 2,672,506.
- c. The total amount of outstanding bonds issued by the district and the terms of such bonds as see notes to financial statements.

#### **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 such 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.

*McDiarmid Davis*

Orlando, Florida  
March 30, 2022



**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors  
*Meadow Pointe II Community Development District*

We have examined Meadow Pointe II Community Development District's (the District) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2021. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the 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 the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the 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 the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

*McDermitt Davis*

Orlando, Florida  
March 30, 2022