

**Meadow Pointe II
Community Development District**

August 16, 2023

AGENDA PACKAGE

Communications Media Technology Via Zoom:

<https://us02web.zoom.us/j/84496716485?pwd=UzV1N3BYWjNzZUNXQ2FxV0habVdQQT09>

Meeting ID: 844-9671-6485

Passcode: 267198

Call In #: 1-929-205-6099

**The Agenda Package may contain draft
documents which are subject to change pending
Board approval at the Meeting.**

Meadow Pointe II Community Development District

Board of Supervisors

- John Picarelli, Chairman
- Jamie Childers, Vice Chairperson
- Nicole Darner, Assistant Secretary
- Kyle Molder, Assistant Secretary
- Robert Signoretti, Assistant Secretary

- Robert Nanni, District Manager
- Andrew Cohen, District Counsel
- Jerry Whited, District Counsel

Wednesday, August 16, 2023 – 6:30 p.m.
Meeting Agenda

Communications Media Technology Via Zoom:

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Call In #: 1-929-205-6099

- 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. Public Hearing to Consider Adoption of the Fiscal Year 2024 Budget**
 - A. Fiscal Year 2024 Budget Discussion
 - B. Consideration of Resolution 2023-05, Adopting Fiscal Year 2024 Budget
 - C. Consideration of Resolution 2023-06, Levying Assessments for Fiscal Year 2024
- 7. District Manager Report**
 - A. Consideration of Fiscal Year 2024 Meeting Schedule
 - B. Acceptance of the Fiscal Year 2022 Audit
 - C. Discussion of Anand Vihar Multifamily Homes
- 8. District Engineer Report**
 - A. Discussion of Sidewalk RFP
- 9. District Counsel Report**
 - A. Termination of Landscaping Contract
 - B. Guidelines for Changing Deed Restrictions
- 10. Consent Agenda**
 - A. Minutes of the July 5, 2023 Meeting and Workshop, and July 19, 2023 Meeting
 - B. Financial Report as of July 31, 2023
 - C. Deed Restrictions
- 11. Architectural Review Discussion Items**

- 12. Non-Staff Reports**
 - A. Residents Council
 - B. Government/Community Updates
- 13. Operations Manager Report**
- 14. Approval/Disapproval/Discussion**
 - A. Discussion of Specifications for Lap Pool
- 15. Audience Comments (Comments will be limited to three minutes.)**
- 16. Supervisor Comments**
- 17. Adjournment**

The next meeting is scheduled for Wednesday, September 6, 2023 at 6:30 p.m.

Sixth Order of Business

6A

Budget to be Sent Under Separate Cover

6B.

RESOLUTION 2023-05

THE ANNUAL APPROPRIATION RESOLUTION OF THE MEADOW POINTE II COMMUNITY DEVELOPMENT DISTRICT (THE “DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023; AND ENDING SEPTEMBER 30, 2024

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June 2023, submitted to the Board of Supervisors (the “Board”) a Proposed Budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Meadow Pointe II Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the Proposed Annual Budget (the “Proposed Budget”), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 16, 2023, as the date for a Public Hearing thereon and caused notice of such Public Hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that prior to October 1 of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing Fiscal Year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing Fiscal Year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the Fiscal Year.

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

Section 1. Budget

- a. The Board of Supervisors has reviewed the District Manager’s Proposed Budget, a copy of which is on file with the Office of the District Manager and at the District’s Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The District Manager’s Proposed Budget, attached hereto as an Exhibit, as amended by the Board, is hereby adopted in accordance with the provisions of

Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2023 and/or revised projections for Fiscal Year 2024.

- c. The Adopted Budget, as amended, shall be maintained in the Office of the District Manager and the District’s Records Office and identified as “The Budget for the Meadow Pointe II Community Development District for the Fiscal Year Ending September 30, 2024, as Adopted by the Board of Supervisors on August 16, 2023.”

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Meadow Pointe II Community Development District, for the Fiscal Year beginning October 1, 2023, and ending September 30, 2024, the sum of _____ Dollars (\$_____) to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$
DEBT SERVICE FUND	\$
TOTAL ALL FUNDS	\$

Section 3. Supplemental Appropriations

The Board may authorize by Resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the Fiscal Year as follows:

- a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.
- b. Board may authorize an appropriation from the unappropriated balance of any fund.
- c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpended balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars (\$10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more

than \$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 16th day of August, 2023.

ATTEST:

**BOARD OF SUPERVISORS
MEADOW POINTE II
COMMUNITY DEVELOPMENT DISTRICT**

Robert Nanni
Secretary

By: _____
John Picarelli
Chairman

6C

RESOLUTION 2023-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MEADOW POINTE II COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Meadow Pointe II Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District’s adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s Budget for Fiscal Year 2024 (“Operations and Maintenance Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s Budget for Fiscal Year 2024; and

WHEREAS, the provision of such services, facilities and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides the District may impose special assessments on benefited lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit “A”; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of Pasco County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interest of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interest of the District to adopt the Assessment Roll of the Meadow Pointe II Community Development District (the “Assessment Roll”), and to certify the Assessment Roll to the Pasco County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interest of the District to permit the District Manager to amend the Assessment Roll, certified to the Pasco County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for Pasco County, for such time as authorized by Florida law.

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

SECTION 1. Recitals. All of the whereas clauses are incorporated herein.

SECTION 2. BENEFIT. The provision of the services, facilities and operations as described in Exhibit “A” confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown on Exhibit “A.”

SECTION 3. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit “A.”

SECTION 4. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Pasco County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit “A.”

SECTION 5. ASSESSMENT ROLL. The District's Assessment Roll, is hereby certified to the Pasco County Tax Collector and shall be collected by the Pasco County Tax Collector in the same manner and time as Pasco County taxes. The Chair of the Board designates the District Manager to perform the certification duties. The proceeds therefrom shall be paid to the Meadow Pointe II Community Development District.

SECTION 6. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the Pasco County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District’s Assessment Roll in accordance with

any such updates, for such time as authorized by Florida law, to the Pasco County Property Roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 7. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Meadow Pointe II Community Development District and a copy of this Resolution shall be transmitted to the proper public officials so that its purpose and effect may be carried out in accordance with the law.

PASSED AND ADOPTED this 16th day of August, 2023.

ATTEST:

**BOARD OF SUPERVISORS
MEADOW POINTE II
COMMUNITY DEVELOPMENT DISTRICT**

Robert Nanni
Secretary

By: _____
John Picarelli
Chairman

Seventh Order of Business

7A

**Notice of Meetings Fiscal Year 2024
Meadow Pointe II Community Development District**

The Board of Supervisors of the Meadow Pointe II Community Development District will hold their meetings for Fiscal Year 2024 at the Meadow Pointe II Clubhouse, located at 30051 County Line Road; Wesley Chapel, Florida 33543 at 6:30 p.m. on the first and third Wednesday of each month.

October 4, 2023	April 3, 2024
October 18, 2023	April 17, 2024
November 1, 2023	May 1, 2024
November 15, 2023	May 15, 2024
December 6, 2023	June 5, 2024
December 20, 2023	June 19, 2024
January 3, 2024	July 3, 2024
January 17, 2024	July 17, 2024
February 7, 2024	August 7, 2024
February 21, 2024	August 21, 2024
March 6, 2024	September 4, 2024
March 20, 2024	September 18, 2024

The first meeting of the month will be followed by a workshop.

The Deed Restriction Violation Committee (DRVC) Meetings are also scheduled for Fiscal Year 2024 and will meet on the following Mondays at 6:30 p.m. at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida 33543.

October 2, 2023	April 1, 2024
October 16, 2023	April 15, 2024
November 6, 2023	May 6, 2024
November 20, 2023	May 20, 2024
December 4, 2023	June 3, 2024
December 18, 2023	June 17, 2024
January 8, 2024	July 1, 2024
January 22, 2024	July 15, 2024
February 5, 2024	August 5, 2024
February 19, 2024	August 19, 2024
March 4, 2024	September 2, 2024
March 18, 2024	September 16, 2024

The meetings and workshops are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meetings and workshops may be continued to a date, time and location to be specified on the record at the meetings and workshops without further publication of notice.

Anyone wishing to participate in such meetings via communications media technology should refer to the District’s website for the latest information: <https://www.meadowpointe2cdd.org/>.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at these meetings and workshops because of a disability or physical impairment should contact the District Management Company, Inframark at 954-603-0033 at least two (2) calendar days prior to the meetings and workshops. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or (800) 955-8771 (TTY)/(800) 955-8770 (Voice) for aid in contacting the District Management Company.

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

Robert Nanni
District Manager

7B.

Financial Statements

September 30, 2022

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

Opinions

We have audited 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, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated March 29, 2023, 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 effectiveness of 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.

McDermitt Davis

Orlando, Florida
March 29, 2023

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

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, 2022. 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, 2022 by \$20,174,168, an increase in net position of \$241,512 in comparison with the prior year.
- At September 30, 2022, the District's governmental funds reported a fund balance of \$8,882,909 a decrease of \$51,577 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.

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

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 \$20,174,168 at September 30, 2022. The following analysis focuses on the net position of the District's governmental activities.

	<u>2022</u>	<u>2021</u>
Assets, excluding capital assets	\$ 9,082,684	\$ 9,083,605
Capital Assets, net of depreciation	<u>18,777,357</u>	<u>18,808,718</u>
Total assets	<u>27,860,041</u>	<u>27,892,323</u>
Liabilities, excluding long-term liabilities	316,177	269,021
Long-term Liabilities	<u>7,369,696</u>	<u>7,690,646</u>
Total liabilities	<u>7,685,873</u>	<u>7,959,667</u>
Net Position:		
Net investment in capital assets	13,885,858	13,789,557
Restricted for debt service	183,405	178,675
Unrestricted	<u>6,104,905</u>	<u>5,964,424</u>
Total net position	<u>\$ 20,174,168</u>	<u>\$ 19,932,656</u>

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

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

	<u>2022</u>	<u>2021</u>
Revenues:		
Program revenues	\$ 2,557,831	\$ 2,572,884
General revenues	51,936	61,948
Total revenues	<u>2,609,767</u>	<u>2,634,832</u>
Expenses:		
General government	329,965	323,392
Physical environment	828,668	943,382
Culture and recreation	691,866	509,419
Transportation	229,389	-
Public safety	-	23,760
Interest on long-term debt	288,367	296,472
Total expenses	<u>2,368,255</u>	<u>2,096,425</u>
Change in net position	241,512	538,407
Net position, beginning	20,155,114	19,616,707
Net position, ending	<u>\$ 20,396,626</u>	<u>\$ 20,155,114</u>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2022 was \$2,368,255. 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, 2022, the District's governmental funds reported combined ending fund balances of \$8,882,909. Of this total, \$32,695 is non-spendable, \$2,778,004 is restricted, \$3,147,101 is assigned and the remainder of \$2,925,109 is unassigned.

The general fund balance increase of \$140,481 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 was one amendment to the September 30, 2022 general fund budget. The legal level of budgetary control is at the fund level.

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

Capital Asset and Debt Administration

Capital Assets - At September 30, 2022, the District had \$18,777,357 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, 2022, the District has \$7,475,000 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, 2022

	Governmental Activities
Assets:	
Cash and cash equivalents	\$ 1,262,837
Investments	4,986,979
Prepaid costs	2,745
Deposits	29,950
Restricted Assets:	
Temporarily restricted cash	22,475
Temporarily restricted investments	2,777,698
Capital Assets:	
Capital assets, not being depreciated	16,169,598
Capital assets, net of depreciation	2,607,759
Total assets	27,860,041
Liabilities:	
Accounts payable and accrued expenses	177,300
Member deposits	22,475
Accrued Interest Payable	116,402
Noncurrent Liabilities:	
Due within one year	330,000
Due in more than one year	7,039,696
Total liabilities	7,685,873
Net Position:	
Net investment in capital assets	13,885,858
Restricted for debt service	183,405
Unrestricted	6,104,905
Total net position	\$ 20,174,168

Meadow Pointe II Community Development District
Statement of Activities
 Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenue		Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions		
Governmental Activities:					
General government	\$ 329,965	\$ 306,405	\$ -	\$ -	\$ (23,560)
Physical environment	828,668	849,881	-	-	21,213
Culture and recreation	691,866	562,089	-	-	(129,777)
Transportation	229,389	213,011	-	-	(16,378)
Interest on long-term debt	288,367	626,445	-	-	338,078
Total governmental activities	\$ 2,368,255	\$ 2,557,831	\$ -	\$ -	189,576
General Revenues:					
Investment and miscellaneous					51,936
Total general revenues					51,936
Change in net position					241,512
Net position, beginning					19,932,656
Net position, ending					\$ 20,174,168

Meadow Pointe II Community Development District
Balance Sheet - Governmental Funds
 September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Assets:				
Cash and cash equivalents	\$ 1,262,837	\$ -	\$ -	\$ 1,262,837
Restricted cash	22,475	-	-	22,475
Investments	4,986,979	299,501	2,478,197	7,764,677
Due from other funds	-	306	-	306
Prepaid costs	2,745	-	-	2,745
Deposits	29,950	-	-	29,950
Total assets	<u>\$ 6,304,986</u>	<u>\$ 299,807</u>	<u>\$ 2,478,197</u>	<u>\$ 9,082,990</u>
Liabilities and Fund Balances:				
Liabilities:				
Accounts payable and accrued expenses	\$ 177,300	\$ -	\$ -	\$ 177,300
Due to other funds	306	-	-	306
Member deposits	22,475	-	-	22,475
Total liabilities	<u>200,081</u>	<u>-</u>	<u>-</u>	<u>200,081</u>
Fund Balances:				
Nonspendable	32,695	-	-	32,695
Restricted for:				
Debt service	-	299,807	-	299,807
Capital projects	-	-	2,478,197	2,478,197
Assigned for:				
Operating reserves	474,271	-	-	474,271
Renewal and replacement	599,764	-	-	599,764
Roadways	1,612,861	-	-	1,612,861
Ponds	279,053	-	-	279,053
Sidewalks	181,152	-	-	181,152
Unassigned	2,925,109	-	-	2,925,109
Total fund balances	<u>6,104,905</u>	<u>299,807</u>	<u>2,478,197</u>	<u>8,882,909</u>
Total liabilities and fund balances	<u>\$ 6,304,986</u>	<u>\$ 299,807</u>	<u>\$ 2,478,197</u>	

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.

18,777,357

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	(116,402)
Bonds and note payable	<u>(7,369,696)</u>

(7,486,098)

Net Position of Governmental Activities

\$ 20,174,168

Meadow Pointe II Community Development District
Statement of Revenues, Expenditures and Changes in the Fund Balances
Governmental Funds
Year Ended September 30, 2022

	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues:				
Special assessments	\$ 1,931,386	\$ 621,092	\$ -	\$ 2,552,478
Special assessments - prepayments	-	5,353	-	5,353
Investment and miscellaneous income	51,782	19	135	51,936
Total revenues	<u>1,983,168</u>	<u>626,464</u>	<u>135</u>	<u>2,609,767</u>
Expenditures:				
Current:				
General government	317,556	12,409	-	329,965
Physical environment	603,876	-	-	603,876
Culture and recreation	691,866	-	-	691,866
Transportation	229,389	-	-	229,389
Debt Service:				
Principal	-	325,000	-	325,000
Interest	-	287,817	-	287,817
Capital outlay	-	-	193,431	193,431
Total expenditures	<u>1,842,687</u>	<u>625,226</u>	<u>193,431</u>	<u>2,661,344</u>
Excess (Deficit) of Revenues Over Expenditures	<u>140,481</u>	<u>1,238</u>	<u>(193,296)</u>	<u>(51,577)</u>
Other Financing Sources (Uses):				
Transfers in	-	-	8	8
Transfers out	-	(8)	-	(8)
Total other financing sources (uses)	<u>-</u>	<u>(8)</u>	<u>8</u>	<u>-</u>
Net change in fund balances	140,481	1,230	(193,288)	(51,577)
Fund balances, beginning of year	5,964,424	298,577	2,671,485	8,934,486
Fund balances, end of year	<u>\$ 6,104,905</u>	<u>\$ 299,807</u>	<u>\$ 2,478,197</u>	<u>\$ 8,882,909</u>

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, 2022

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

Net change in fund balances - total governmental funds \$ (51,577)

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	398,118	
Depreciation expense	<u>(429,479)</u>	(31,361)

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	325,000
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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	3,500
Amortization of bond discount	<u>(4,050)</u>

Change in Net Position of Governmental Activities	<u>\$ 241,512</u>
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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, 2022

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Revenues:				
Special assessments	\$ 1,925,357	\$ 1,925,357	\$ 1,931,386	\$ 6,029
Investment and miscellaneous income	34,116	34,116	51,782	17,666
Total revenues	1,959,473	1,959,473	1,983,168	23,695
Expenditures:				
Current:				
General government	340,550	340,550	317,556	22,994
Physical environment	754,279	754,279	603,876	150,403
Culture and recreation	602,452	692,452	691,866	586
Roads and streets	210,000	210,000	229,389	(19,389)
Public safety	40,790	40,790	-	40,790
Total expenditures	1,948,071	2,038,071	1,842,687	195,384
Excess (deficit) of revenues over expenditures	11,402	(78,598)	140,481	219,079
Net change in fund balance	\$ 11,402	\$ (78,598)	140,481	\$ 219,079
Fund balance, beginning			5,964,424	
Fund balance, ending			\$ 6,104,905	

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.

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 1st and ends on September 30th. 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.

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, 2022.

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, 2022.

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 2022, 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, 2022 are summarized below. In accordance with GASB 31, investments are reported at fair value.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Rating</u>	<u>Weighted Average Maturity</u>
US Bank Commercial Paper	\$ 2,777,698	A1	N/A
Money Market Funds	4,986,979	N/A	N/A
	<u>\$ 7,764,677</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, 2022, 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, 2022, 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.

Meadow Pointe II Community Development District
Notes to Financial Statements
 September 30, 2022

NOTE 4 CAPITAL ASSETS

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

	Beginning Balance	Additions	Disposals	Ending Balance
Governmental Activities:				
Capital Assets Not Being Depreciated:				
Land and land improvements	\$ 11,197,145	\$ -	\$ -	\$ 11,197,145
Construction in progress	4,692,463	279,990	-	4,972,453
Total capital assets not being depreciated	15,889,608	279,990	-	16,169,598
Capital Assets Being Depreciated:				
Building and improvements	6,691,759	61,300	-	6,753,059
Infrastructure	9,719,984	46,010	-	9,765,994
Machinery and equipment	340,524	10,818	-	351,342
Vehicles	93,007	-	-	93,007
Total capital assets being depreciated	16,845,274	118,128	-	16,963,402
Less Accumulated Depreciation for:				
Building and improvements	(6,201,910)	(99,233)	-	(6,301,143)
Infrastructure	(7,410,980)	(306,254)	-	(7,717,234)
Machinery and equipment	(277,281)	(15,901)	-	(293,182)
Vehicles	(35,993)	(8,091)	-	(44,084)
Total accumulated depreciation	(13,926,164)	(429,479)	-	(14,355,643)
Total capital assets being depreciated, net	2,919,110	(311,351)	-	2,607,759
Governmental activities capital assets, net	\$ 18,808,718	\$ (31,361)	\$ -	\$ 18,777,357

Depreciation was charged to physical environment expense.

NOTE 5 ASSIGNED FUNDS

The District has assigned \$3,147,101 of the general fund balance for use as follows; \$1,612,861 for future repair and replacement of roadways, \$279,053 for pond repair, \$181,152 for sidewalk repair, \$599,764 for renewal and replacement and \$474,271 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, 2022.

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, 2022, total principal and interest remaining on the Series 2018 Bonds totaled \$10,394,321. For the year ended September 30, 2022, \$612,817 principal and interest was paid. Special assessment revenue pledged was \$626,445.

Long-term debt activity for the year ended September 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Bonds Payable:					
Revenue Bond Series 2018	\$ 7,800,000	\$ -	\$ (325,000)	\$ 7,475,000	\$ 330,000
Original Issue Discount	(109,354)	-	4,050	(105,304)	-
Governmental activity long-term liabilities	<u>\$ 7,690,646</u>	<u>\$ -</u>	<u>\$ (320,950)</u>	<u>\$ 7,369,696</u>	<u>\$ 330,000</u>

NOTE 6 LONG-TERM LIABILITIES (CONTINUED)

At September 30, 2022, 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>
2023	\$ 330,000	\$ 279,365
2024	340,000	270,290
2025	350,000	260,515
2026	360,000	250,015
2027	370,000	238,765
2028 - 2032	2,065,000	991,427
2033 - 2037	2,505,000	556,756
2038 - 2039	1,155,000	72,188
	<u>\$ 7,475,000</u>	<u>\$ 2,919,321</u>

NOTE 7 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 during the last three years.

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, 2022, 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 29, 2023.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free 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 29, 2023

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, 2022, and have issued our report thereon dated March 29, 2023.

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 29, 2023, 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 8.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency n/a.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$213,372.

- 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:
 - Lap pool - \$174,450
- 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	\$ 823.01
Trash	119.53
Village reserves	27.73 - 242.50
Deed	45.11
Debt Service	229.14 - 565.54

- b. The total amount of special assessments collected by or on behalf of the District as \$2,650,531.
- 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.

McDermitt Davis

Orlando, Florida
 March 29, 2023



**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, 2022. 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, 2022.

McDermitt Davis

Orlando, Florida
March 29, 2023

TENTH ORDER OF BUSINESS

10A

**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, July 5, 2023 at 6:30 p.m. at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida 33543.

Present and constituting a quorum were:

John Picarelli	Chairman
Jamie Childers	Vice Chairperson
Kyle Molder	Assistant Secretary
Robert Signoretti	Assistant Secretary

Also present were:

Justin Wright	Operations Manager
Diana Cline	Residents Council
Kevin Ginsburg	ARC/DRC
Paul Woods	OLM (Via Zoom)
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. 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, and a moment of silence was observed.

FOURTH ORDER OF BUSINESS

Additions or Corrections to the Agenda

The following change was made to the agenda:

- 42 • Item 6A was deleted, as Mr. Martin was on vacation. This item will be presented at
- 43 the next meeting.

44
45 **FIFTH ORDER OF BUSINESS**

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

- 47 • Mr. Lawrence Jimenez of Wrencrest discussed the wall, which is being repaired.
- 48 The W for the middle will also be replaced.
- 49 • The next comment was inaudible.
- 50 • Mr. George Neuendorf of Longleaf commended Mr. Picarelli for having the
- 51 damaged gate repaired.
- 52 • Mr. Neuendorf is concerned with the sidewalks, and he was assured they will be
- 53 repaired as soon as possible.
- 54 • Mr. Chris Kluender of Iverson requested any updates on the vacant lot. There are
- 55 no updates at this time.
- 56 • Ms. Carol Boles of Iverson discussed the paint color for her front door. She does
- 57 not believe she should have to paint the entire house. Mr. Picarelli requested that
- 58 she find a color matching the current door color. The Board concurred with the
- 59 color she chose, and she was told to submit an Architectural Review request.
- 60 • Mr. Jim Higgins of Longleaf proposed that the area south of the tennis courts which
- 61 is not used often, be turned into a pickleball court. Mr. Picarelli will discuss this
- 62 item at the next meeting. Mr. Higgins was asked to submit his ideas to Mr. Wright.
- 63 • Mr. Higgins noted a roadway on Mansfield has been marked as a shared lane for
- 64 bicycles. He suggested a list of safety rules for vehicles behind bicycles noted in
- 65 the newsletter. Mr. Picarelli indicated this item will be part of the newsletter.
- 66 • Mr. Joseph Long of Lettingwell thanked Mr. Picarelli for responding to his email.

67
68 **SIXTH ORDER OF BUSINESS**

District Manager Report

69 **A. Discussion by Mr. Paul Woods of OLM Via Zoom of Irrigation Remodeling**

and Landscaping Contract Start Date

- 71 • Segments of the community irrigation system may need to be replaced. This would
- 72 be considered a capital improvement.
- 73 • Although OLM is not an irrigation design firm, Mr. Woods is able to provide
- 74 feedback in this regard.

July 5, 2023 Meeting

- 75 • The system would need to be modernized.
- 76 • These would be large scale repairs involving valves, control systems and possibly
- 77 the wiring.
- 78 • The main repair would involve control systems, moving away from buried wiring
- 79 to a radio or Wi-Fi-enabled system in which the controller sends a radio signal to
- 80 the valve, eliminating wiring problems.
- 81 • Another item would involve replacement of the mechanical valves, and
- 82 replacement of key intersections of pipes.
- 83 • The Florida Irrigation Society names companies which do this type of work, which
- 84 he sent to Mr. Picarelli.
- 85 • The Board would have to examine the District's Reserve Analysis to determine
- 86 what the community has invested with these types of repairs. OLM would facilitate
- 87 the information to be presented to the Board.
- 88 • Work may be done in phases.
- 89 • Mr. Woods noted there is a Florida Statute Irrigation Technology Standard which
- 90 reduces watering limitations. This Statute will enable use of the water more
- 91 effectively, as opposed to limitation of hours in the day or days of the week for
- 92 watering.

93 The landscape contract was addressed.

- 94 • Mr. Cohen asked Mr. Woods not to issue the landscape contract, as he wants to
- 95 review it. This will be discussed further at the next meeting.
- 96 • Mr. Woods noted the RFP and contract is one document which should serve the
- 97 District, without the need for an addendum or additional documentation.

98 *The record shall reflect Mr. Woods exited the meeting.*

99 Irrigation was discussed.

- 100 • Ms. Childers recommended asking Mr. Wright to contact the companies Mr.
- 101 Woods recommended to obtain estimates.
- 102 • Each company will need to evaluate the current system.
- 103 • Mr. Picarelli suggested the District's landscaper may be able to perform some
- 104 repairs.

- 105 • Ms. Childers believes the District may have to use funds from the Reserve for these
- 106 repairs.
- 107 • Mr. Picarelli suggested this may be discussed further at a workshop.
- 108 • Mr. Wright will contact all three contractors to evaluate the current system. The
- 109 District will have to pay for each evaluation.

110 **SEVENTH ORDER OF BUSINESS** **District Engineer Report**

111 **A. Discussion of Sidewalk RFP**

- 112 • Mr. Picarelli received an email from Mr. Shaun Ferguson of ACPLM indicating
- 113 they will take responsibility for any irrigation repairs while the sidewalks are being
- 114 replaced. However, additional time, equipment and material may be necessary, and
- 115 the current fee is between \$8,000 and \$10,000. They may provide a Change Order
- 116 stating the CDD will take responsibility for all private water lines in the work area,
- 117 not including cable, power or municipal systems. There is always the chance that
- 118 damage will be unavoidable when doing this work. If they accidentally cut a
- 119 municipal line, it will be the utility’s responsibility to repair, if the contractor called
- 120 in on 811.
- 121
- 122 • Ms. Childers noted there is a spreadsheet on file which noted any damage to the
- 123 lines during the last round of repairs.
- 124 • Mr. Picarelli indicated the Board may hire someone privately to make these repairs
- 125 at a lower cost, as they occur.
- 126 • Mr. Picarelli will contact the District Engineer to determine the start date for the
- 127 work, and possibly look to the new landscaping company for any necessary work.

128 **EIGHTH ORDER OF BUSINESS** **District Counsel Report**

129 **A. Lifeguard for Movie Night**

- 130 • Mr. Cohen recommends hiring a lifeguard for Movie Night. The fee will have to be
- 131 included in Resident Council’s budget.

132 **B. Copyrights for Movie Night**

- 133 • Copyrights do not have to be paid for, as the District is not charging admission to
- 134 see the movie.

136

- 137 **C. Local Free Newspapers**
- 138 • The District is not authorized to prohibit distribution of local newspapers and flyers,
- 139 as this is considered *Freedom of Press*.
- 140 • Ms. Childers suggested staff may pick up and dispose of newspapers left on the
- 141 ground by a certain day. Mr. Molder believes it would be too expensive to authorize
- 142 staff to do this.
- 143 • A box may be set up at the clubhouse for the papers.
- 144 • Mr. Molder suggested using Deer Run as an example to show the newspaper people
- 145 how these items are just strewn down the street, and request that they do not deliver
- 146 in the District.

147

148 **NINTH ORDER OF BUSINESS** **Consent Agenda**

149 **A. Deed Restrictions/DRVC**

150 Mr. Picarelli presented the Consent Agenda with the item as listed above, and requested

151 any additions, corrections or deletions.

152 There being none,

153

154 On MOTION by Ms. Childers, seconded by Mr. Signoretti, with all

155 in favor, the Consent Agenda, consisting of Deed

156 Restrictions/DRVC, was approved as presented. (4-0)

157

- 158 • The mailbox post needs to be replaced at 30352 Glenham Court. Vinyl replacement
- 159 is cheaper. The Board concurred to request the wood post be replaced with vinyl.
- 160 • The resident will be asked to remove the trees at Stetson Drive, and if they do not,
- 161 the CDD will have to remove them, since it is CDD property.

162 **B. Tree Lawn Areas**

- 163 • This item requires advice from District Counsel.

164

165 **TENTH ORDER OF BUSINESS** **Architectural Review Discussion Items**

166 All items were previously approved.

167

168 **ELEVENTH ORDER OF BUSINESS** **Non-Staff Reports**

169 **A. Residents Council**

- 170 • Ms. Cline reminded everyone about Movie Night, and requested more volunteers.

171

172 **B. Government/Community Updates**

- 173 • There was a meeting with the County regarding Wrencrest allowing the CDD to
- 174 proceed, but they requested traffic counts during school. Therefore, staff will have
- 175 to wait until August once school starts, which is August 10, 2023. The School Board
- 176 may have an issue with one of the roads for which they allow buses.
- 177 ➤ ADA school buses were discussed. A handicapped bus would require that
- 178 the handicapped resident live in Wrencrest.
- 179 ➤ The County wants a separate traffic study.
- 180 ➤ Discussion ensued.

181

182 **TWELFTH ORDER OF BUSINESS Operations Manager Report**

183 Mr. Wright presented his report for discussion, a copy of which was included in the full
184 agenda package.

- 185 • Mr. Wright commented Square D charges approximately 2.6% plus 10%, for a total
- 186 of \$75. There is a one-time charge of \$299 for a piece of equipment the size of a
- 187 phone to accept credit and debit cards.
- 188 • The Board commended Mr. Wright for checking ID cards, and other duties which
- 189 he has accomplished.
- 190 • Ms. Childers advised the Board and Mr. Wright to pay attention to hourly wages
- 191 for staff.
- 192 • Mr. Signoretti offered IT services to Mr. Wright if necessary.
- 193 • Mr. Molder commented Mr. Ginsburg has done a great job with ARC/DRC.
- 194 • Parking enforcement was discussed. FHP will start again next week. The District's
- 195 enforcement is at five to six tickets per day and eight notifications. Mr. Wright will
- 196 post information on the website. Mr. Wright will investigate the possibility of a
- 197 resident filling out a form for parking, similar to DRC.

198

199 **THIRTEENTH ORDER OF BUSINESS Approval/Disapproval/Discussion**

200 There being no items, the next order of business followed.

201

202

203 **FOURTEENTH ORDER OF BUSINESS** **Audience Comments (Comments will be**
204 **limited to three minutes.)**

- 205 • Ms. Cheryl Metter of Lettingwell inquired about tree issues. Mr. Picarelli indicated
- 206 the trees in question caught a disease. The HOA President indicated they plan to
- 207 replace the dying trees.
- 208 • Mr. Joseph Long of Lettingwell commented on maintenance of trees. The HOA
- 209 would trim the trees on the tree lawn.

210
211 **FIFTEENTH ORDER OF BUSINESS** **Supervisor Comments**

- 212 • The Board members commented they are happy with Mr. Wright and all the current
- 213 staff.
- 214 • Mr. Picarelli is happy with the way projects are proceeding.
- 215 • The timeline for the pool will be available soon.
- 216 • The vacant property will be addressed soon.

217
218 **SIXTEENTH ORDER OF BUSINESS** **Adjournment**

219 There being no further business,

220
221 On MOTION by Ms. Childers, seconded by Mr. Molder, with all in
222 favor, the meeting was adjourned at 7:58 p.m., and the Board
223 proceeded to a Workshop. (4-0)

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John Picarelli
Chairman

**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, July 5, 2023, following the regular meeting at the Meadow Pointe II Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida 33543.

Present were:

John Picarelli	Chairman
Jamie Childers	Vice Chairperson
Kyle Molder	Assistant Secretary
Robert Signoretti	Assistant Secretary
Justin Wright	Operations Manager

The following item was discussed during the July 5, 2023 Meadow Pointe II Community Development District Workshop; no motions, votes or actions were taken. Any action to be taken on the item listed below will occur at a regular meeting of the Board of Supervisors.

FIRST ORDER OF BUSINESS

Call to Order

Mr. Picarelli called the workshop to order.

SECOND ORDER OF BUSINESS

Item for Discussion

A. Fiscal Year 2024 Budget

- *Misc-Contingency* should be decreased.
- The pool is going to need a new pump and filter system..
 - Five to eight percent of non-residents are using the pool.
 - Ms. Childers noted more staff needs to be present at the pool.
- The Board discussed the access system.
 - Mr. Picarelli suggested installation of a badge reader system.
 - The Board concurred a new system is needed.
 - The library can be modified as an office.

- 38 • Mr. Wright discussed a program for donation of shoes for the poor in other
- 39 countries.
- 40 • Gates were discussed.
- 41 ➤ Arms may not be installed, as they are considered a safety issue.
- 42 • Funds for pool work will come out of *Reserve-Renewal&Replacement*.
- 43 • Discussion ensued regarding costs for a new clubhouse and fitness center.
- 44 • Discussion ensued regarding costs for heating the pools.
- 45 • Mr. Picarelli commented he would like no more than a 10% increase in the budget.
- 46 • The Board would like to increase *Reserve-Renewal&Replacement* to \$25,000.
- 47 • Mr. Picarelli discussed a gate reserve for the Villages.
- 48 • Landscaping and irrigation may be increased.
- 49 • Replacement for gates should be \$1,000.
- 50 • The Board discussed the card reader system.
- 51 • Ms. Childers would like to discuss a policy for guests at the pool, and appropriate
- 52 ages at the next workshop.

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THIRD ORDER OF BUSINESS

Adjournment

There being no further business, the workshop was adjourned.

John Picarelli
Chairman

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

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6 The regular meeting of the Board of Supervisors of the Meadow Pointe II Community
7 Development District was held Wednesday, July 19, 2023 at 6:30 p.m. at the Meadow Pointe II
8 Clubhouse, located at 30051 County Line Road, Wesley Chapel, Florida 33543.

9
10
11 Present and constituting a quorum were:

- | | | |
|----|-------------------|-----------------------------|
| 12 | | |
| 13 | John Picarelli | Chairman |
| 14 | Jamie Childers | Vice Chairperson (via Zoom) |
| 15 | Nicole Darner | Assistant Secretary |
| 16 | Kyle Molder | Assistant Secretary |
| 17 | Robert Signoretti | Assistant Secretary |
| 18 | | |

19 Also present were:

- | | | |
|----|-----------------------|--------------------|
| 20 | | |
| 21 | Robert Nanni | District Manager |
| 22 | Jayna Cooper | District Manager |
| 23 | Justin Wright | Operations Manager |
| 24 | Kevin Ginsburg | ARC/DRC |
| 25 | Diana Cline | Residents Council |
| 26 | Members of the Public | |
| 27 | | |

28
29 *Following is a summary of the discussions and actions taken.*

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31
32 **FIRST ORDER OF BUSINESS** **Call to Order**
33 Mr. Picarelli called the meeting to order.

34
35 **SECOND ORDER OF BUSINESS** **Roll Call**
36 Supervisors and staff introduced themselves, and a quorum was established.

37
38

On MOTION by Mr. Molder, seconded by Ms. Darner, with all in 39 favor, Ms. Childers was authorized to attend and vote at this 40 meeting via Zoom. (4-0)
--

July 19, 2023 Meeting

41 **THIRD ORDER OF BUSINESS** **Pledge of Allegiance/Moment of Silence**
 42 **for our Fallen Service Members and First**
 43 **Responders**

44 The Pledge of Allegiance was recited, and a moment of silence was observed.

45
 46 **FOURTH ORDER OF BUSINESS** **Additions or Corrections to the Agenda**

47 There being no additions or corrections to the agenda, the next order of business
 48 followed.

49
 50 **FIFTH ORDER OF BUSINESS** **Audience Comments (Comments will be**
 51 **limited to three minutes.)**

- 52 • Mr. George Neuendorf of Longleaf commented on the sidewalk RFP. Mr.
- 53 Picarelli noted the RFP has been finalized. Irrigation will be discussed later in the
- 54 meeting.
- 55 • Ms. Kelly Wright of Iverson commented on the vacant lot. Mr. Picarelli will
- 56 follow up with Mr. Cohen.
- 57 • Mr. Michael Hernandez of Colehaven commented on issues involving landscape,
- 58 rats and snakes on a Colehaven property.
- 59 • Ophelia of Vermillion commented the front entrance landscaping is unkempt.

60
 61 **SIXTH ORDER OF BUSINESS** **District Manager Report**

- 62 **A. Discussion of Modified Tentative Fiscal Year 2024 Budget**
- 63 • Mr. Picarelli and the accountant have been in contact.
- 64 • The Chapter 170 letters for the assessment increase will be mailed out in 10 days
- 65 or less.
- 66 • The budget adoption date is August 16, 2023.
- 67 • At this time, there may be a 10% increase, but more information will be discussed
- 68 later in the meeting which may further decrease it.
- 69 Mr. Nanni discussed the District Manager position.
- 70 • Having two District Managers is causing internal issues for Inframark. Mr.
- 71 Picarelli noted this item will be discussed later in the meeting.

72
 73 **SEVENTH ORDER OF BUSINESS** **District Engineer Report**

- 74 • A notice was received from SWFWMD regarding the ponds, some of which need
- 75 to be redone. Past surveys noted there were no issues. Pond permits expire every

76 five years. Mr. Whited will prepare a spreadsheet of ponds with the survey
77 information. The surveys are not a major expense. Future surveys will be done
78 prior to the expiration dates.

79 **A. Discussion of Sidewalk RFP**

80 • Mr. Wright noted irrigation repairs may cost approximately \$8,000. The District
81 will proceed with ACPLM for the sidewalk repairs, and either staff or a separate
82 company to repair any irrigation issues.

83 ➤ Mr. Molder is in favor of commencement of the sidewalk repairs, and to
84 ask Mainscape to repair the irrigation.

85 ➤ Approximately 60 repairs need to be done.

86 ➤ Mr. Picarelli noted many irrigation issues occur when the sidewalks are
87 being repaired, and these issues must be repaired almost immediately
88 before the cement is laid for the sidewalk.

89 ➤ Mr. Picarelli noted he would like Mr. Wright to investigate prices for
90 irrigation repairs from different companies, authorize ACPLM to
91 commence the sidewalk repairs, and ask for a schedule from ACPLM so
92 that an irrigation specialist will be on-site at the same time.

93 ➤ Ms. Darner recommended notices should be posted on doors of residents
94 whose sidewalks are being repaired on a particular day, and the residents
95 can let staff know whether their irrigation heads were broken.

96 Miscellaneous engineering items were discussed.

97 • Mr. Picarelli discussed cost evaluations for the roads and gates and amending the
98 budget for these items.

99 ➤ The engineer will prepare a cost analysis for these items for the future.

100 • The new building was discussed. Mr. Whited is aware of what needs to be done.

101 **EIGHTH ORDER OF BUSINESS**

District Counsel Report

102 • The landscaping contract is ready for Board approval.

103 ➤ The Board needs to decide whether to allow the current contract to
104 continue to the expiration date, and determine the timeframe to cancel the
105 contract. If it is 60 days, that is running close to September 30, 2023.
106

- 107 ➤ Mr. Picarelli and Ms. Childers are in favor of allowing the Mainscape
- 108 contract to continue to its expiration date of September 30, 2023, and have
- 109 LMP start on October 1, 2023.
- 110 ➤ Mr. Molder spoke to Mr. Nanni about terminating the Mainscape contract
- 111 early, but the cost would be prohibitive. The Board concurred that the
- 112 Mainscape contract should continue to its expiration date.
- 113 • Tree lawn repairs were discussed.
- 114 ➤ Mr. Cohen noted that if the Board can prove that a resident damaged CDD
- 115 property on the tree lawn, they may be asked first to make the repairs, but
- 116 if they refuse, they may be forced to do so.

NINTH ORDER OF BUSINESS

Consent Agenda

- 117
- 118 **A. Minutes of the June 7, 2023 Meeting and Workshop, and June 21, 2023**
- 119 **Meeting**
- 120
- 121 **B. Financial Report as of June 30, 2023**
- 122 **C. Deed Restrictions**

123 Mr. Picarelli requested any additions, corrections or deletions to the items as listed above
124 under the Consent Agenda.

125

126 Mr. Signoretti MOVED to approve the Consent Agenda, consisting

127 of the Minutes of the June 7, 2023 Meeting and Workshop,

128 Minutes of the June 21, 2023 Meeting, Financial Report as of June

129 30, 2023, and Deed Restrictions, and Mr. Molder seconded the

130 motion.

131

- 132 • Mr. Molder commented cases have been closed and re-opened due to
- 133 administrative errors.
- 134 • Mr. Picarelli discussed DRC Item 2023-094. This is a rental home. There is
- 135 overgrowth on the easement, which is CDD property. It appears from the photos a
- 136 fence is blocking the easement. The easement is necessary for CDD staff to have
- 137 the pond maintained, and blocking it is considered a violation. The owner, which
- 138 is the rental company, will be notified to remove the fence. If they refuse, the
- 139 CDD may remove the fence at the expense of the rental company. Ms. Childers
- 140 reminded the Board there needs to be a determination of whether the prior Board

141 approved the fence. The entire fence does not have to be removed, just the area
142 blocking the easement.

143 • On the same property, the stamped concrete may have been pre-approved. If so, it
144 is the owner’s responsibility to fix the cracks. Mr. Ginsburg will research this
145 property, and a determination will be made at the next meeting.

146 • On DRC Item 2023-093, a water softener was visible, and it was already added.

147 There being no further discussion,

148
149

On VOICE vote, with all in favor, the prior motion was approved, 150 as discussed. (5-0)

151

152
153 **TENTH ORDER OF BUSINESS**

Architectural Review Discussion Items

154 All items were pre-approved.

155 • Mr. Picarelli discussed a corner which was not visible for making turns. The
156 resident was notified, and he trimmed the landscaping. According to the resident,
157 the landscaping was in this condition when he purchased the property. He will not
158 remove the landscaping and place sod since he did not plant it, and it is on CDD
159 property. If the resident does not continue to maintain it, the CDD will have to
160 remove everything and place the sod without any prior approval.

161
162 **ELEVENTH ORDER OF BUSINESS**

Non-Staff Reports

163 **A. Residents Council**

164 • Ms. Cline reported they are preparing for the pool party and Halloween events.

165 **B. Government/Community Updates**

166 • Mr. Signoretti reported follow-up regarding the Wrencrest issue will have to wait
167 until after school starts to measure the traffic.

168 • A second inquiry was made regarding the status of Mansfield, which has a deep
169 crater on the roadway. Mr. Signoretti was told work is on schedule for October.
170 However, Mr. Molder received an email from the Chief Project Manager, who
171 indicated the work will start next week.

172
173 **TWELFTH ORDER OF BUSINESS**

Operations Manager Report

174 Mr. Wright presented the Operations Manager Report for discussion, a copy of which
175 was included in the full agenda package.

- 176 • The article regarding a bike lane request from a resident was included in the latest
177 newsletter.
- 178 • The clubhouse will go cashless commencing October 1, 2023, as the Square Card
179 System is fully operational. Notification will be included in the newsletter.
- 180 • Irri Design will charge \$1,200 per day to work on the irrigation. Mr. Wright will
181 obtain more prices.
- 182 • Although the pool filter situation was resolved, it was still recommended that the
183 CDD consider a salt system.
- 184 • The Wrencrest gate will only be open during school hours, from 7:00 a.m. to
185 10:00 a.m., and again from 2:30 p.m. to 4:00 p.m. There may be impacts when
186 road repairs are being done.
- 187 • The current pool company provided a quote for the salt system. The life of the
188 pool surface will last longer. Mr. Picarelli reminded the Board pool heaters should
189 be considered as well.

190
191 Ms. Childers MOVED to approve the quote from Triangle Pool
192 Services in the amount of \$29,577 for installation of a salt system
193 in the pool, and Mr. Molder seconded the motion.

- 195 ➤ No other quotes were received. However, Mr. Wright contacted a total of
196 three companies, and this is the only one who responded.
- 197 ➤ Ms. Darner inquired about possible changes to the pool maintenance
198 contract. All items are warrantied. Mr. Wright indicated less service will
199 be necessary, which will save the District money.
- 200 ➤ Mr. Picarelli indicated there will be a chlorine back-up system to comply
201 with the Board of Health.
- 202 ➤ The pool will only have to be shut down for a couple of hours while the
203 system is being installed.
- 204 ➤ Mr. Wright will determine the maintenance schedule.
- 205 ➤ Mr. Molder requested one more quote.
- 206 ➤ A final decision will be made at the next meeting.
- 207 ➤ The prior motion was rescinded, as discussed.

- 208 • Pool heating was discussed.
- 209 ➤ The electric bills will increase by approximately \$10,000 per month.
- 210 ➤ Another option is the geo thermal system which will heat the pool through
- 211 the ground, and is more expensive to install, but will save money in other
- 212 ways. There is only one company in the area who does this work, and the
- 213 approximate installation cost will be \$130,000.
- 214 • The pond report was discussed.
- 215 ➤ Mr. Molder noted on Site 3, there is no access due to a homeowner’s new
- 216 fence blocking the way. The resident will have to be notified they will
- 217 have to remove the fence. Mr. Ginsburg will investigate.

218
 219 **THIRTEENTH ORDER OF BUSINESS** **Approval/Disapproval/Discussion**

220 **A. Discussion of Lap Pool Design**

- 221 • Ms. Childers has not received an update. The design has been approved. The
- 222 company needs to provide an installation schedule.
- 223 • Mr. Molder is concerned with delays with Martin Aquatic Design. Ms. Childers
- 224 will follow up with them, and request a response by the next meeting.

225 **B. Pickleball Courts**

- 226 • Residents have been requesting this.
- 227 • The tennis courts have already been modified to allow for pickleball.
- 228 • Mr. Picarelli suggested converting the utility area where the shuffle ball court is
- 229 located to a pickleball court. However, the poles and/or netting should be
- 230 removable for other events.
- 231 • Ms. Childers noted there is a daily demand for pickleball, and she requested that
- 232 Mr. Wright determine how much tennis is played versus pickleball, and whether it
- 233 is advantageous to modify one of the tennis courts. She suggested having two
- 234 tennis courts and one pickleball court.
- 235 • This item will be addressed at the next meeting.

236 **C. Garbage Removal Contracts**

- 237 • Three companies were discussed for consideration, and Coastal Waste &
- 238 Recycling was the cheapest.

- 239 • Each company provides their own pails, and will charge for them. Two pails will
- 240 be provided, one for recycling.
- 241 • The current company, Waste Connections, is charging approximately \$19 per
- 242 home, per month. They will do a cost analysis on a yearly basis to determine
- 243 whether there will be an increase.
- 244 • Coastal Waste & Recycling is charging approximately \$15, and the rate would be
- 245 locked in for three years. There will also be a monthly bulk pick-up. A
- 246 notification would be posted in the newsletter. They would increase the monthly
- 247 charge by \$1.00 for this service.
- 248 • Meadow Pointe I and II would continue with Tuesday and Friday pick-up.
- 249 • The contract will include a 30-day exit clause.

250
 251 Ms. Childers MOVED to approve a contract with Coastal Waste &
 252 Recycling for garbage pick-up, and Mr. Molder seconded the
 253 motion.
 254

255 There being no further discussion,

256
 257 On VOICE vote, with all in favor, the prior motion was approved.
 258 (5-0)
 259

260 **D. Meadow Pointe II Monthly Sales Report/Welcome Letter**

- 261 • Mr. Molder proposed creation of a welcome letter for new residents, based on the
- 262 Property Appraiser’s website report, which will include all necessary information.
- 263 • Mr. Picarelli noted the current Residents Information Guide needs to be revised.
- 264 • Mr. Wright believes was in favor.
- 265 • Mr. Signoretti suggested this may be a pilot program.
- 266 • No follow up would be required of staff.
- 267 • Ms. Childers suggested Mr. Wright prepare the letter for review at the next
- 268 meeting, to which the Board concurred.
- 269

- 270 **E. Yard of the Quarter**
- 271 • Mr. Molder suggested selecting a home on a monthly or quarterly basis with a
- 272 good-looking yard, and issuing the resident a \$25 gift card, and announcing it in
- 273 the newsletter.
- 274 • Mr. Picarelli noted a sign may be posted on the property.
- 275 • Ms. Darner noted a letter should be prepared so that the resident in question is
- 276 aware their yard is being displayed. Mr. Picarelli suggested he may speak to Mr.
- 277 Cohen before proceeding.
- 278 **F. Methods to Revise Deed Restrictions**
- 279 • Mr. Picarelli noted Meadow Point I CDD is going to have a major meeting with
- 280 their residents to make any necessary revisions to the District’s Deed Restrictions,
- 281 as they are expiring.
- 282 • Mr. Picarelli suggested staff determine the expiration date for the District’s Deed
- 283 Restrictions. He will follow up with Ms. Fernandez from Mr. Cohen’s office.
- 284 **G. DRV Definitions #10 and #17**
- 285 • Mr. Molder indicated #10 is associated with visibility of water softeners and trash
- 286 containers. Recycling containers are not included. Screening is one of the options,
- 287 which is still visible. This item needs a more specific definition. Mr. Molder
- 288 would like to define what is visible from the street. Discussion ensued. Ms.
- 289 Childers believes the front and sides of these items should be covered. Ms. Darner
- 290 suggested a definition which would contain the types and heights of acceptable
- 291 coverings.
- 292 • Mr. Molder discussed #17, which is associated with visibility of trailers, boats and
- 293 fences.
- 294 • Mr. Ginsburg suggested a courtesy, non-threatening letter be sent to the violator
- 295 requesting their cooperation with the Deed Restriction, giving them one week to
- 296 take care of it, and if not done, they would then be written up.
- 297 • Mr. Picarelli suggested the following for #10: Water softeners and garbage pails
- 298 cannot be visible from the street from any angle. Most homes would only be
- 299 required to be covered on two sides by wood, PVC fencing, or some form of
- 300 dense shrubbery which a person would not be able to see through, with lattice

301 work to be acceptable, and the covering to be high enough to cover the item
302 legally.

- 303 • Ms. Childers is concerned with possible litigation in these cases. Discussion
304 ensued. The Board concurred to accomplish this when amendments may be made
305 to the Deed Restrictions.

306
307 **FOURTEENTH ORDER OF BUSINESS** **Audience Comments (Comments will be**
308 **limited to three minutes.)**

- 309 • Ms. Kelly Wright of Iverson commented on the geo thermal installation, and
310 whether one system would be operational for all the pools.
- 311 • Ms. Wright recommended allowing Residents Council to be involved with yard of
312 the month or quarter, as they are in the process of selecting the most decorated
313 yard for Halloween and Christmas. Mr. Picarelli will speak to Mr. Cohen’s office.
- 314 • Ms. Wright commented on view of the trash cans.
- 315 • Ms. Joanna Rainey of Lettingwell inquired about the pool design, pool
316 heating/chilling, view of the trash cans, yard of the month, the newsletter and
317 other miscellaneous items.
- 318 • A resident commented on view of trailers and traffic lights.
- 319 • Mr. James Higgins of Longleaf commented on the pickleball courts. He indicated
320 there is netting that is on wheels. He also commented on Mansfield roadway
321 work.

322
323 **FIFTEENTH ORDER OF BUSINESS** **Supervisor Comments**

- 324 • Mr. Molder discussed his responsibility regarding the Deed Restrictions. He
325 wants them to be consistent.
- 326 • Board members expressed satisfaction with Mr. Wright and Mr. Ginsburg.
- 327 • Mr. Signoretti discussed the newsletter. He suggested a quarterly update to
328 residents on work being done by the Board throughout the community. Mr.
329 Signoretti will be provided the updates to forward to Mr. Earl McDonald.
- 330 • Mr. Picarelli expressed satisfaction with Mr. Whited’s engineering work for the
331 District.

July 19, 2023 Meeting

- 332 • Decisions need to be made quicker and the Board should pay more attention to
- 333 emails.
- 334 • Mr. Picarelli commented on Deed Restrictions and easement issues.

335

SIXTEENTH ORDER OF BUSINESS

Adjournment

336

There being no further business,

337

338

On MOTION by Mr. Signoretti, seconded by Mr. Molder, with all in favor, the meeting was adjourned at 8:56 p.m. (5-0)

339

340

341

342

343

344

345

346

347

348

John Picarelli

Chairman

10B

MEADOW POINTE II
Community Development District

Financial Report

July 31, 2023

Prepared by



**MEADOW POINTE II
Community Development District**

Financial Statements

(Unaudited)

July 31, 2023

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Balance Sheet
July 31, 2023

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)	GENERAL FUND - MANOR ISLE (010)
ASSETS										
Cash - Checking Account	\$ 639,777	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assessments Receivable	11,782	-	-	-	-	-	-	-	-	-
Allow-Doubtful Collections	(48,653)	-	-	-	-	-	-	-	-	-
Notes Receivable-Non-Current	36,871	-	-	-	-	-	-	-	-	-
Due From Other Funds	-	112,341	325,047	83,046	370,995	51,465	301,772	34,466	460,404	234,783
Investments:										
Money Market Account	5,777,825	-	-	-	-	-	-	-	-	-
Construction Fund	-	-	-	-	-	-	-	-	-	-
Prepayment Account	-	-	-	-	-	-	-	-	-	-
Reserve Fund	-	-	-	-	-	-	-	-	-	-
Revenue Fund	-	-	-	-	-	-	-	-	-	-
Prepaid Items	337	-	-	-	-	-	-	-	-	-
Utility Deposits - TECO	29,950	-	-	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 6,447,889	\$ 112,341	\$ 325,047	\$ 83,046	\$ 370,995	\$ 51,465	\$ 301,772	\$ 34,466	\$ 460,404	\$ 234,783
LIABILITIES										
Accounts Payable	\$ 10,346	\$ 383	\$ -	\$ -	\$ 247	\$ 268	\$ 167	\$ -	\$ -	\$ -
Accrued Expenses	48,422	-	46	46	46	46	46	46	46	46
Deposits	22,475	-	-	-	-	-	-	-	-	-
Due To Other Funds	3,500,981	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES	3,582,224	383	46	46	293	314	213	46	46	46
FUND BALANCES										
Nonspendable:										
Prepaid Items	337	-	-	-	-	-	-	-	-	-
Deposits	29,950	-	-	-	-	-	-	-	-	-
Restricted for:										
Debt Service	-	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-	-

Balance Sheet
July 31, 2023

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)	GENERAL FUND - MANOR ISLE (010)
Assigned to:										
Operating Reserves	441,128	11,855	5,560	2,007	3,704	2,267	5,669	-	8,428	4,731
Reserves - Ponds	279,053	-	-	-	-	-	-	-	-	-
Reserves-Renewal & Replacement	599,792	-	-	-	-	-	-	-	-	-
Reserves - Roadways	-	-	187,923	56,970	184,645	36,391	189,930	-	180,788	102,267
Reserves - Sidewalks	-	-	25,660	4,054	3,293	2,010	7,544	2,500	44,479	8,744
Unassigned:	1,515,405	100,103	105,858	19,969	179,060	10,483	98,416	31,920	226,663	118,995
TOTAL FUND BALANCES	\$ 2,865,853	\$ 111,851	\$ 325,001	\$ 83,000	\$ 370,702	\$ 51,151	\$ 301,559	\$ 34,424	\$ 460,358	\$ 234,737
TOTAL LIABILITIES & FUND BALANCES	\$ 6,448,077	\$ 112,234	\$ 325,047	\$ 83,046	\$ 370,995	\$ 51,465	\$ 301,772	\$ 34,470	\$ 460,404	\$ 234,783

Balance Sheet
July 31, 2023

ACCOUNT DESCRIPTION	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
ASSETS									
Cash - Checking Account	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 639,777
Assessments Receivable	-	-	-	-	-	-	-	-	11,782
Allow-Doubtful Collections	-	-	-	-	-	-	-	-	(48,653)
Notes Receivable-Non-Current	-	-	-	-	-	-	-	-	36,871
Due From Other Funds	306,354	285,246	316,761	598,320	7,893	12,088	-	-	3,500,981
Investments:									
Money Market Account	-	-	-	-	-	-	-	-	5,777,825
Construction Fund	-	-	-	-	-	-	-	2,480,814	2,480,814
Prepayment Account	-	-	-	-	-	-	3,633	-	3,633
Reserve Fund	-	-	-	-	-	-	151,606	-	151,606
Revenue Fund	-	-	-	-	-	-	139,279	-	139,279
Prepaid Items	-	-	-	-	-	-	-	-	337
Utility Deposits - TECO	-	-	-	-	-	-	-	-	29,950
TOTAL ASSETS	\$ 306,354	\$ 285,246	\$ 316,761	\$ 598,320	\$ 7,893	\$ 12,088	\$ 294,518	\$ 2,480,814	\$ 12,724,202
LIABILITIES									
Accounts Payable	\$ -	\$ -	\$ -	\$ 161	\$ -	\$ -	\$ -	\$ -	\$ 11,572
Accrued Expenses	-	46	46	46	46	46	-	-	49,020
Deposits	-	-	-	-	-	-	-	-	22,475
Due To Other Funds	-	-	-	-	-	-	-	-	3,500,981
TOTAL LIABILITIES	-	46	46	207	46	46	-	-	3,584,048
FUND BALANCES									
Nonspendable:									
Prepaid Items	-	-	-	-	-	-	-	-	337
Deposits	-	-	-	-	-	-	-	-	29,950
Restricted for:									
Debt Service	-	-	-	-	-	-	294,518	-	294,518
Capital Projects	-	-	-	-	-	-	-	2,480,814	2,480,814

Balance Sheet
July 31, 2023

ACCOUNT DESCRIPTION	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
Assigned to:									
Operating Reserves	5,058	4,412	4,219	8,556	-	-	-	-	507,594
Reserves - Ponds	-	-	-	-	-	-	-	-	279,053
Reserves-Renewal & Replacement	-	-	-	-	-	-	-	-	599,792
Reserves - Roadways	142,947	102,160	172,026	256,814	-	-	-	-	1,612,861
Reserves - Sidewalks	19,820	26,544	1,936	26,330	3,170	5,068	-	-	181,152
Unassigned:	138,529	152,084	138,534	306,413	4,677	6,974	-	-	3,154,083
TOTAL FUND BALANCES	\$ 306,358	\$ 285,204	\$ 316,719	\$ 598,113	\$ 7,851	\$ 12,042	\$ 294,518	\$ 2,480,814	\$ 9,140,154
TOTAL LIABILITIES & FUND BALANCES	\$ 306,358	\$ 285,250	\$ 316,765	\$ 598,320	\$ 7,897	\$ 12,088	\$ 294,518	\$ 2,480,814	\$ 12,724,303

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 100	\$ 83	\$ 6	\$ (77)	6.00%	\$ 8	\$ -	\$ (8)
Garbage/Solid Waste Revenue	151,330	151,330	151,330	-	100.00%	-	-	-
Interest - Tax Collector	-	-	830	830	0.00%	-	-	-
Special Assmnts- Tax Collector	1,559,864	1,559,864	1,559,865	1	100.00%	-	-	-
Special Assmnts- Discounts	(68,448)	(68,448)	(63,607)	4,841	92.93%	-	-	-
Other Miscellaneous Revenues	25,000	20,833	24,833	4,000	99.33%	2,083	136	(1,947)
Gate Bar Code/Remotes	5,000	4,167	4,162	(5)	83.24%	417	790	373
Access Cards	1,300	1,083	965	(118)	74.23%	108	544	436
TOTAL REVENUES	1,674,146	1,668,912	1,678,384	9,472	100.25%	2,616	1,470	(1,146)
EXPENDITURES								
Administration								
P/R-Board of Supervisors	24,000	20,000	18,200	1,800	75.83%	2,000	1,800	200
FICA Taxes	1,836	1,530	1,392	138	75.82%	153	138	15
ProfServ-Engineering	64,500	53,750	84,303	(30,553)	130.70%	5,375	1,563	3,812
ProfServ-Legal Services	42,000	35,000	18,357	16,643	43.71%	3,500	2,093	1,407
ProfServ-Mgmt Consulting	76,528	63,773	63,773	-	83.33%	6,377	6,377	-
ProfServ-Property Appraiser	150	150	150	-	100.00%	-	-	-
ProfServ-Special Assessment	8,610	8,610	8,610	-	100.00%	-	-	-
ProfServ-Trustee Fees	4,050	4,050	3,704	346	91.46%	-	-	-
ProfServ-Web Site Maintenance	1,553	1,294	1,553	(259)	100.00%	129	-	129
Auditing Services	4,400	4,400	4,400	-	100.00%	-	-	-
Postage and Freight	1,000	833	834	(1)	83.40%	83	37	46
Insurance - General Liability	34,536	34,536	32,412	2,124	93.85%	-	-	-
Printing and Binding	500	417	51	366	10.20%	42	16	26
Legal Advertising	1,000	833	1,416	(583)	141.60%	83	-	83
Miscellaneous Services	1,000	833	169	664	16.90%	83	29	54
Misc-Assessment Collection Cost	31,197	31,197	30,038	1,159	96.28%	-	-	-
Misc-Supervisor Expenses	500	417	146	271	29.20%	42	73	(31)
Office Supplies	150	125	-	125	0.00%	13	-	13
Annual District Filing Fee	175	175	175	-	100.00%	-	-	-
Total Administration	297,685	261,923	269,683	(7,760)	90.59%	17,880	12,126	5,754

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>Field</u>								
Contracts-Security Services	20,000	16,667	4,800	11,867	24.00%	1,667	240	1,427
Contracts-Security Alarms	600	500	387	113	64.50%	50	43	7
R&M-General	10,000	8,333	9,037	(704)	90.37%	833	1,312	(479)
Misc-Animal Trapper	250	250	-	250	0.00%	-	-	-
Misc-Contingency	15,765	13,138	439	12,699	2.78%	1,314	439	875
Total Field	46,615	38,888	14,663	24,225	31.46%	3,864	2,034	1,830
<u>Landscape Services</u>								
ProfServ-Landscape Architect	12,000	10,000	10,900	(900)	90.83%	1,000	840	160
Contracts-Landscape	173,343	144,453	118,742	25,711	68.50%	14,445	12,499	1,946
R&M-Irrigation	6,000	5,000	8,709	(3,709)	145.15%	500	-	500
R&M-Landscape Renovations	20,000	16,667	5,048	11,619	25.24%	1,667	-	1,667
R&M-Mulch	25,000	25,000	24,308	692	97.23%	-	-	-
R&M-Trees and Trimming	4,000	3,333	500	2,833	12.50%	333	-	333
Total Landscape Services	240,343	204,453	168,207	36,246	69.99%	17,945	13,339	4,606
<u>Utilities</u>								
Contracts-Solid Waste Services	230,580	192,150	193,950	(1,800)	84.11%	19,215	38,430	(19,215)
Utility - General	7,500	6,250	31,867	(25,617)	424.89%	625	25,578	(24,953)
Electricity - Streetlights	210,000	175,000	207,795	(32,795)	98.95%	17,500	25,000	(7,500)
Utility - Reclaimed Water	10,000	8,333	5,722	2,611	57.22%	833	1,340	(507)
Misc-Property Taxes	11,000	11,000	4,795	6,205	43.59%	-	-	-
Misc-Assessment Collection Cost	3,027	3,027	2,914	113	96.27%	-	-	-
Total Utilities	472,107	395,760	447,043	(51,283)	94.69%	38,173	90,348	(52,175)
<u>Lakes and Ponds</u>								
Contracts-Lakes	64,890	54,075	56,578	(2,503)	87.19%	5,408	5,704	(296)
R&M-Mitigation	1,000	1,000	-	1,000	0.00%	-	-	-
R&M-Ponds	25,000	20,833	10,018	10,815	40.07%	2,083	-	2,083
Reserve - Ponds	5,000	-	34,614	(34,614)	692.27%	-	55	(55)
Total Lakes and Ponds	95,890	75,908	101,210	(25,302)	105.55%	7,491	5,759	1,732

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Parks and Recreation</u>								
ProfServ-Info Technology	14,000	11,667	5,792	5,875	41.37%	1,167	924	243
Contracts-Pools	27,600	23,000	19,738	3,262	71.51%	2,300	-	2,300
Communication - Telephone & WiFi	10,000	8,333	6,836	1,497	68.36%	833	957	(124)
Utility - General	1,500	1,250	931	319	62.07%	125	103	22
Utility - Water & Sewer	5,000	4,167	4,966	(799)	99.32%	417	861	(444)
Electricity - Rec Center	15,500	12,917	14,130	(1,213)	91.16%	1,292	3,140	(1,848)
Lease - Copier	4,400	3,667	3,501	166	79.57%	367	365	2
R&M-Clubhouse	13,000	10,833	11,690	(857)	89.92%	1,083	1,257	(174)
R&M-Court Maintenance	1,000	833	1,581	(748)	158.10%	83	-	83
R&M-Pools	3,500	2,917	3,213	(296)	91.80%	292	-	292
R&M-Fitness Equipment	4,500	3,750	1,127	2,623	25.04%	375	(640)	1,015
R&M-Playground	3,000	2,500	446	2,054	14.87%	250	-	250
Misc-Clubhouse Activities	2,000	1,667	-	1,667	0.00%	167	-	167
Office Supplies	2,500	2,083	2,956	(873)	118.24%	208	451	(243)
Op Supplies - General	40,000	33,333	42,011	(8,678)	105.03%	3,333	3,911	(578)
Op Supplies - Fuel, Oil	6,000	5,000	2,067	2,933	34.45%	500	295	205
Cleaning Supplies	5,000	4,167	6,130	(1,963)	122.60%	417	519	(102)
Reserve - Renewal&Replacement	21,340	-	318,861	(318,861)	1494.19%	-	12,502	(12,502)
Total Parks and Recreation	179,840	132,084	445,976	(313,892)	247.98%	13,209	24,645	(11,436)
<u>Personnel</u>								
Payroll-Maintenance	375,000	312,500	338,257	(25,757)	90.20%	31,250	45,716	(14,466)
Payroll-Benefits	3,600	3,000	-	3,000	0.00%	300	-	300
FICA Taxes	28,688	23,907	25,707	(1,800)	89.61%	2,391	3,497	(1,106)
Workers' Compensation	41,934	34,945	-	34,945	0.00%	3,495	-	3,495
Unemployment Compensation	2,150	1,792	-	1,792	0.00%	179	-	179
ProfServ-Human Resources	900	750	-	750	0.00%	75	-	75
Op Supplies - Uniforms	5,000	4,167	5,125	(958)	102.50%	417	-	417
Subscriptions and Memberships	1,100	1,100	1,889	(789)	171.73%	-	56	(56)
Total Personnel	458,372	382,161	370,978	11,183	80.93%	38,107	49,269	(11,162)
TOTAL EXPENDITURES	1,790,852	1,491,177	1,817,760	(326,583)	80.93%	136,669	197,520	(60,851)
Excess (deficiency) of revenues								
Over (under) expenditures	(116,706)	177,735	(139,376)	(317,111)	0.00%	(134,053)	(196,050)	(61,997)
<u>OTHER FINANCING SOURCES (USES)</u>								
Contribution to (Use of) Fund Balance	(116,706)	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	(116,706)	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ (116,706)	\$ 177,735	\$ (139,376)	\$ (317,111)	0.00%	\$ (134,053)	\$ (196,050)	\$ (61,997)
FUND BALANCE, BEGINNING (OCT 1, 2022)	3,005,229	3,005,229	3,005,229					
FUND BALANCE, ENDING	\$ 2,888,523	\$ 3,182,964	\$ 2,865,853					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>								
Interest - Investments	\$ 200	\$ 167	\$ 5,151	\$ 4,984	2575.50%	\$ 17	\$ 755	\$ 738
Special Assmnts- Tax Collector	49,798	49,798	49,798	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,992)	(1,992)	(1,851)	141	92.92%	-	-	-
Settlements	4,000	3,333	200	(3,133)	5.00%	333	-	(333)
TOTAL REVENUES	52,006	51,306	53,298	1,992	102.48%	350	755	405
<u>EXPENDITURES</u>								
<u>Administration</u>								
Payroll-Salaries	31,280	26,067	28,238	(2,171)	90.27%	2,607	2,800	(193)
FICA Taxes	2,393	1,994	2,165	(171)	90.47%	199	214	(15)
ProfServ-Legal Services	6,000	5,000	1,512	3,488	25.20%	500	-	500
ProfServ-Mgmt Consulting	2,228	1,857	1,857	-	83.35%	186	186	-
Postage and Freight	1,500	1,250	1,313	(63)	87.53%	125	259	(134)
Misc-Assessment Collection Cost	996	996	959	37	96.29%	-	-	-
Office Supplies	1,200	1,000	1,558	(558)	129.83%	100	287	(187)
Total Administration	45,597	38,164	37,602	562	82.47%	3,717	3,746	(29)
TOTAL EXPENDITURES	45,597	38,164	37,602	562	82.47%	3,717	3,746	(29)
Excess (deficiency) of revenues Over (under) expenditures	6,409	13,142	15,696	2,554	0.00%	(3,367)	(2,991)	376
<u>OTHER FINANCING SOURCES (USES)</u>								
Contribution to (Use of) Fund Balance	6,409	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	6,409	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 6,409	\$ 13,142	\$ 15,696	\$ 2,554	0.00%	\$ (3,367)	\$ (2,991)	\$ 376
FUND BALANCE, BEGINNING (OCT 1, 2022)	96,155	96,155	96,155					
FUND BALANCE, ENDING	\$ 102,564	\$ 109,297	\$ 111,851					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES								
Interest - Investments	\$ 700	\$ 583	\$ 15,983	\$ 15,400	2283.29%	\$ 58	\$ 2,331	\$ 2,273
Special Assmnts- Tax Collector	25,205	25,205	25,205	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,008)	(1,008)	(937)	71	92.96%	-	-	-
TOTAL REVENUES	24,897	24,780	40,251	15,471	161.67%	58	2,331	2,273
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,300	1,083	684	399	52.62%	108	92	16
R&M-Gate	4,500	3,750	1,022	2,728	22.71%	375	123	252
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,079	588	53.95%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	504	504	485	19	96.23%	-	-	-
Reserve - Roadways	12,000	-	-	-	0.00%	-	-	-
Reserve - Sidewalks	2,000	-	-	-	0.00%	-	-	-
Total Field	22,306	7,006	3,270	3,736	14.66%	650	247	403
TOTAL EXPENDITURES	22,306	7,006	3,270	3,736	14.66%	650	247	403
Excess (deficiency) of revenues Over (under) expenditures	2,591	17,774	36,981	19,207	0.00%	(592)	2,084	2,676
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	2,591	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	2,591	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 2,591	\$ 17,774	\$ 36,981	\$ 19,207	0.00%	\$ (592)	\$ 2,084	\$ 2,676
FUND BALANCE, BEGINNING (OCT 1, 2022)	288,020	288,020	288,020					
FUND BALANCE, ENDING	\$ 290,611	\$ 305,794	\$ 325,001					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>								
Interest - Investments	\$ 250	\$ 208	\$ 4,129	\$ 3,921	1651.60%	\$ 21	\$ 594	\$ 573
Special Assmnts- Tax Collector	9,080	7,567	9,080	1,513	100.00%	757	-	(757)
Special Assmnts- Discounts	(363)	(363)	(338)	25	93.11%	-	-	-
TOTAL REVENUES	8,967	7,412	12,871	5,459	143.54%	778	594	(184)
<u>EXPENDITURES</u>								
<u>Field</u>								
Communication - Telephone & WiFi	1,550	1,292	646	646	41.68%	129	92	37
R&M-Gate	3,000	2,500	512	1,988	17.07%	250	88	162
R&M-Sidewalks	1	-	-	-	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,843	(176)	92.15%	167	32	135
R&M-Tree Removal	1	-	-	-	0.00%	-	-	-
Misc-Assessment Collection Cost	182	182	175	7	96.15%	-	-	-
Reserve - Roadways	760	-	-	-	0.00%	-	-	-
Reserve - Sidewalks	560	-	-	-	0.00%	-	-	-
Total Field	8,054	5,641	3,176	2,465	39.43%	546	212	334
TOTAL EXPENDITURES	8,054	5,641	3,176	2,465	39.43%	546	212	334
Excess (deficiency) of revenues Over (under) expenditures	913	1,771	9,695	7,924	0.00%	232	382	150
<u>OTHER FINANCING SOURCES (USES)</u>								
Contribution to (Use of) Fund Balance	913	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	913	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 913	\$ 1,771	\$ 9,695	\$ 7,924	0.00%	\$ 232	\$ 382	\$ 150
FUND BALANCE, BEGINNING (OCT 1, 2022)	73,305	73,305	73,305					
FUND BALANCE, ENDING	\$ 74,218	\$ 75,076	\$ 83,000					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 800	\$ 667	\$ 18,971	\$ 18,304	2371.38%	\$ 67	\$ 2,763	\$ 2,696
Special Assmnts- Tax Collector	15,234	15,234	15,234	-	100.00%	-	-	-
Special Assmnts- Discounts	(609)	(609)	(566)	43	92.94%	-	-	-
TOTAL REVENUES	15,425	15,292	33,639	18,347	218.08%	67	2,763	2,696
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	646	646	41.68%	129	92	37
R&M-Gate	3,000	2,500	2,114	386	70.47%	250	334	(84)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,159	508	57.95%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	305	305	293	12	96.07%	-	-	-
Reserve - Roadways	8,000	-	-	-	0.00%	-	-	-
Total Field	14,857	5,766	4,212	1,554	28.35%	546	458	88
TOTAL EXPENDITURES	14,857	5,766	4,212	1,554	28.35%	546	458	88
Excess (deficiency) of revenues Over (under) expenditures	568	9,526	29,427	19,901	0.00%	(479)	2,305	2,784
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	568	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	568	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 568	\$ 9,526	\$ 29,427	\$ 19,901	0.00%	\$ (479)	\$ 2,305	\$ 2,784
FUND BALANCE, BEGINNING (OCT 1, 2022)	341,275	341,275	341,275					
FUND BALANCE, ENDING	\$ 341,843	\$ 350,801	\$ 370,702					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 75	\$ 63	\$ 2,468	\$ 2,405	3290.67%	\$ 6	\$ 348	\$ 342
Special Assmnts- Tax Collector	10,624	10,624	10,624	-	100.00%	-	-	-
Special Assmnts- Discounts	(425)	(425)	(395)	30	92.94%	-	-	-
TOTAL REVENUES	10,274	10,262	12,697	2,435	123.58%	6	348	342
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	642	650	41.42%	129	92	37
R&M-Gate	3,000	2,500	2,219	281	73.97%	250	334	(84)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,380	287	69.00%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	212	212	205	7	96.70%	-	-	-
Reserve - Roadways	1,930	1,930	-	1,930	0.00%	-	-	-
Reserve - Sidewalks	402	402	-	402	0.00%	-	-	-
Total Field	9,096	8,005	4,446	3,559	48.88%	546	458	88
TOTAL EXPENDITURES	9,096	8,005	4,446	3,559	48.88%	546	458	88
Excess (deficiency) of revenues Over (under) expenditures	1,178	2,257	8,251	5,994	0.00%	(540)	(110)	430
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	1,178	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	1,178	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 1,178	\$ 2,257	\$ 8,251	\$ 5,994	0.00%	\$ (540)	\$ (110)	\$ 430
FUND BALANCE, BEGINNING (OCT 1, 2022)	42,900	42,900	42,900					
FUND BALANCE, ENDING	\$ 44,078	\$ 45,157	\$ 51,151					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES								
Interest - Investments	\$ 500	\$ 417	\$ 14,788	\$ 14,371	2957.60%	\$ 42	\$ 2,153	\$ 2,111
Special Assmnts- Tax Collector	25,724	25,724	25,724	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,029)	(1,029)	(956)	73	92.91%	-	-	-
TOTAL REVENUES	25,195	25,112	39,556	14,444	157.00%	42	2,153	2,111
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	646	646	41.68%	129	92	37
R&M-Gate	3,000	2,500	1,744	756	58.13%	250	254	(4)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,015	652	50.75%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	514	514	495	19	96.30%	-	-	-
Reserve - Roadways	14,000	14,000	-	14,000	0.00%	-	-	-
Reserve - Sidewalks	1,675	1,675	-	1,675	0.00%	-	-	-
Total Field	22,741	21,650	3,900	17,750	17.15%	546	378	168
TOTAL EXPENDITURES	22,741	21,650	3,900	17,750	17.15%	546	378	168
Excess (deficiency) of revenues Over (under) expenditures	2,454	3,462	35,656	32,194	0.00%	(504)	1,775	2,279
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	2,454	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	2,454	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 2,454	\$ 3,462	\$ 35,656	\$ 32,194	0.00%	\$ (504)	\$ 1,775	\$ 2,279
FUND BALANCE, BEGINNING (OCT 1, 2022)	265,903	265,903	265,903					
FUND BALANCE, ENDING	\$ 268,357	\$ 269,365	\$ 301,559					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>								
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	18,029	18,029	18,029	-	100.00%	-	-	-
Special Assmnts- Other	11,402	11,402	11,402	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,177)	(1,177)	(1,094)	83	92.95%	-	-	-
TOTAL REVENUES	28,254	28,254	28,337	83	100.29%	-	-	-
<u>EXPENDITURES</u>								
<u>Field</u>								
Communication - Telephone & WiFi	1,550	1,292	642	650	41.42%	129	92	37
R&M-Gate	3,000	2,500	1,972	528	65.73%	250	88	162
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	535	1,132	26.75%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	589	589	567	22	96.26%	-	-	-
Reserve - Roadways	5,000	5,000	-	5,000	0.00%	-	-	-
Reserve - Sidewalks	2,500	2,500	-	2,500	0.00%	-	-	-
Total Field	14,641	13,550	3,716	9,834	25.38%	546	212	334
TOTAL EXPENDITURES	14,641	13,550	3,716	9,834	25.38%	546	212	334
Excess (deficiency) of revenues Over (under) expenditures	13,613	14,704	24,621	9,917	0.00%	(546)	(212)	334
<u>OTHER FINANCING SOURCES (USES)</u>								
Contribution to (Use of) Fund Balance	13,613	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	13,613	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 13,613	\$ 14,704	\$ 24,621	\$ 9,917	0.00%	\$ (546)	\$ (212)	\$ 334
FUND BALANCE, BEGINNING (OCT 1, 2022)	9,803	9,803	9,803					
FUND BALANCE, ENDING	\$ 23,416	\$ 24,507	\$ 34,424					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 1,000	\$ 833	\$ 22,493	\$ 21,660	2249.30%	\$ 83	\$ 3,282	\$ 3,199
Special Assmnts- Tax Collector	37,989	37,989	37,989	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,520)	(1,520)	(1,412)	108	92.89%	-	-	-
TOTAL REVENUES	37,469	37,302	59,070	21,768	157.65%	83	3,282	3,199
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	878	414	56.65%	129	92	37
R&M-Gate	4,500	3,750	942	2,808	20.93%	375	123	252
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,629	38	81.45%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	760	760	732	28	96.32%	-	-	-
Reserve - Roadways	15,000	15,000	-	15,000	0.00%	-	-	-
Reserve - Sidewalks	10,000	10,000	-	10,000	0.00%	-	-	-
Total Field	33,812	32,471	4,181	28,290	12.37%	671	247	424
TOTAL EXPENDITURES	33,812	32,471	4,181	28,290	12.37%	671	247	424
Excess (deficiency) of revenues Over (under) expenditures	3,657	4,831	54,889	50,058	0.00%	(588)	3,035	3,623
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	3,657	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	3,657	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 3,657	\$ 4,831	\$ 54,889	\$ 50,058	0.00%	\$ (588)	\$ 3,035	\$ 3,623
FUND BALANCE, BEGINNING (OCT 1, 2022)	405,469	405,469	405,469					
FUND BALANCE, ENDING	\$ 409,126	\$ 410,300	\$ 460,358					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 550	\$ 458	\$ 11,517	\$ 11,059	2094.00%	\$ 46	\$ 1,681	\$ 1,635
Special Assmnts- Tax Collector	21,473	21,473	21,473	-	100.00%	-	-	-
Special Assmnts- Discounts	(859)	(859)	(798)	61	92.90%	-	-	-
TOTAL REVENUES	21,164	21,072	32,192	11,120	152.11%	46	1,681	1,635
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	646	646	41.68%	129	92	37
R&M-Gate	3,000	2,500	2,437	63	81.23%	250	88	162
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	1,631	36	81.55%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	429	429	414	15	96.50%	-	-	-
Reserve - Roadways	10,000	10,000	-	10,000	0.00%	-	-	-
Reserve - Sidewalks	2,000	2,000	-	2,000	0.00%	-	-	-
Total Field	18,981	17,890	5,128	12,762	27.02%	546	212	334
TOTAL EXPENDITURES	18,981	17,890	5,128	12,762	27.02%	546	212	334
Excess (deficiency) of revenues Over (under) expenditures	2,183	3,182	27,064	23,882	0.00%	(500)	1,469	1,969
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	2,183	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	2,183	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 2,183	\$ 3,182	\$ 27,064	\$ 23,882	0.00%	\$ (500)	\$ 1,469	\$ 1,969
FUND BALANCE, BEGINNING (OCT 1, 2022)	207,673	207,673	207,673					
FUND BALANCE, ENDING	\$ 209,856	\$ 210,855	\$ 234,737					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES								
Interest - Investments	\$ 700	\$ 583	\$ 15,229	\$ 14,646	2175.57%	\$ 58	\$ 2,221	\$ 2,163
Special Assmnts- Tax Collector	23,039	23,039	23,039	-	100.00%	-	-	-
Special Assmnts- Discounts	(922)	(922)	(856)	66	92.84%	-	-	-
TOTAL REVENUES	22,817	22,700	37,412	14,712	163.97%	58	2,221	2,163
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	1,322	(30)	85.29%	129	46	83
R&M-Gate	3,000	2,500	2,807	(307)	93.57%	250	88	162
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	873	794	43.65%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	461	461	444	17	96.31%	-	-	-
Reserve - Roadways	9,720	9,720	-	9,720	0.00%	-	-	-
Reserve - Sidewalks	3,560	3,560	-	3,560	0.00%	-	-	-
Total Field	20,293	19,202	5,446	13,756	26.84%	546	166	380
TOTAL EXPENDITURES	20,293	19,202	5,446	13,756	26.84%	546	166	380
Excess (deficiency) of revenues Over (under) expenditures	2,524	3,498	31,966	28,468	0.00%	(488)	2,055	2,543
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	2,524	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	2,524	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 2,524	\$ 3,498	\$ 31,966	\$ 28,468	0.00%	\$ (488)	\$ 2,055	\$ 2,543
FUND BALANCE, BEGINNING (OCT 1, 2022)	274,392	274,392	274,392					
FUND BALANCE, ENDING	\$ 276,916	\$ 277,890	\$ 306,358					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 650	\$ 542	\$ 14,181	\$ 13,639	2181.69%	\$ 54	\$ 2,067	\$ 2,013
Special Assmnts- Tax Collector	19,944	19,944	19,944	-	100.00%	-	-	-
Special Assmnts- Discounts	(798)	(798)	(741)	57	92.86%	-	-	-
TOTAL REVENUES	19,796	19,688	33,384	13,696	168.64%	54	2,067	2,013
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,300	1,083	642	441	49.38%	108	92	16
R&M-Gate	3,000	2,500	2,022	478	67.40%	250	268	(18)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	535	1,132	26.75%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	399	399	384	15	96.24%	-	-	-
Reserve - Roadways	8,000	8,000	-	8,000	0.00%	-	-	-
Reserve - Sidewalks	3,000	3,000	-	3,000	0.00%	-	-	-
Total Field	17,701	16,651	3,583	13,068	20.24%	525	392	133
TOTAL EXPENDITURES	17,701	16,651	3,583	13,068	20.24%	525	392	133
Excess (deficiency) of revenues								
Over (under) expenditures	2,095	3,037	29,801	26,764	0.00%	(471)	1,675	2,146
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	2,095	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	2,095	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 2,095	\$ 3,037	\$ 29,801	\$ 26,764	0.00%	\$ (471)	\$ 1,675	\$ 2,146
FUND BALANCE, BEGINNING (OCT 1, 2022)	255,403	255,403	255,403					
FUND BALANCE, ENDING	\$ 257,498	\$ 258,440	\$ 285,204					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 700	\$ 583	\$ 16,053	\$ 15,470	2293.29%	\$ 58	\$ 2,339	\$ 2,281
Special Assmnts- Tax Collector	18,660	18,660	18,660	-	100.00%	-	-	-
Special Assmnts- Discounts	(746)	(746)	(694)	52	93.03%	-	-	-
TOTAL REVENUES	18,614	18,497	34,019	15,522	182.76%	58	2,339	2,281
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	642	650	41.42%	129	92	37
R&M-Gate	3,000	2,500	1,717	783	57.23%	250	943	(693)
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	535	1,132	26.75%	167	32	135
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	373	373	359	14	96.25%	-	-	-
Reserve - Roadways	10,000	10,000	3,060	6,940	30.60%	-	-	-
Total Field	16,925	15,834	6,313	9,521	37.30%	546	1,067	(521)
TOTAL EXPENDITURES	16,925	15,834	6,313	9,521	37.30%	546	1,067	(521)
Excess (deficiency) of revenues Over (under) expenditures	1,689	2,663	27,706	25,043	0.00%	(488)	1,272	1,760
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	1,689	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	1,689	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 1,689	\$ 2,663	\$ 27,706	\$ 25,043	0.00%	\$ (488)	\$ 1,272	\$ 1,760
FUND BALANCE, BEGINNING (OCT 1, 2022)	289,013	289,013	289,013					
FUND BALANCE, ENDING	\$ 290,702	\$ 291,676	\$ 316,719					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES								
Interest - Investments	\$ 1,300	\$ 1,083	\$ 29,881	\$ 28,798	2298.54%	\$ 108	\$ 4,348	\$ 4,240
Special Assmnts- Tax Collector	38,601	38,601	38,601	-	100.00%	-	-	-
Special Assmnts- Discounts	(1,544)	(1,544)	(1,435)	109	92.94%	-	-	-
TOTAL REVENUES	38,357	38,140	67,047	28,907	174.80%	108	4,348	4,240
EXPENDITURES								
Field								
Communication - Telephone & WiFi	1,550	1,292	642	650	41.42%	129	92	37
R&M-Gate	3,000	2,500	2,347	153	78.23%	250	88	162
R&M-Sidewalks	1	1	-	1	0.00%	-	-	-
R&M-Security Cameras	2,000	1,667	2,513	(846)	125.65%	167	197	(30)
R&M-Tree Removal	1	1	-	1	0.00%	-	-	-
Misc-Assessment Collection Cost	772	772	743	29	96.24%	-	-	-
Reserve - Roadways	20,000	20,000	-	20,000	0.00%	-	-	-
Reserve - Sidewalks	7,000	7,000	-	7,000	0.00%	-	-	-
Total Field	34,324	33,233	6,245	26,988	18.19%	546	377	169
TOTAL EXPENDITURES	34,324	33,233	6,245	26,988	18.19%	546	377	169
Excess (deficiency) of revenues Over (under) expenditures	4,033	4,907	60,802	55,895	0.00%	(438)	3,971	4,409
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	4,033	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	4,033	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 4,033	\$ 4,907	\$ 60,802	\$ 55,895	0.00%	\$ (438)	\$ 3,971	\$ 4,409
FUND BALANCE, BEGINNING (OCT 1, 2022)	537,311	537,311	537,311					
FUND BALANCE, ENDING	\$ 541,344	\$ 542,218	\$ 598,113					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>								
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	5,781	5,781	5,781	-	100.00%	-	-	-
Special Assmnts- Discounts	(231)	(231)	(215)	16	93.07%	-	-	-
TOTAL REVENUES	5,550	5,550	5,566	16	100.29%	-	-	-
<u>EXPENDITURES</u>								
<u>Field</u>								
Communication - Telephone & WiFi	850	708	470	238	55.29%	71	46	25
R&M-Security Cameras	2,000	1,667	1,015	652	50.75%	167	32	135
Misc-Assessment Collection Cost	116	116	111	5	95.69%	-	-	-
Reserve - Sidewalks	1,875	1,875	-	1,875	0.00%	-	-	-
Total Field	4,841	4,366	1,596	2,770	32.97%	238	78	160
TOTAL EXPENDITURES	4,841	4,366	1,596	2,770	32.97%	238	78	160
Excess (deficiency) of revenues								
Over (under) expenditures	709	1,184	3,970	2,786	0.00%	(238)	(78)	160
<u>OTHER FINANCING SOURCES (USES)</u>								
Contribution to (Use of) Fund Balance	709	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	709	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 709	\$ 1,184	\$ 3,970	\$ 2,786	0.00%	\$ (238)	\$ (78)	\$ 160
FUND BALANCE, BEGINNING (OCT 1, 2022)	3,881	3,880	3,881					
FUND BALANCE, ENDING	\$ 4,590	\$ 5,064	\$ 7,851					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-23 BUDGET	JUL-23 ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES								
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	6,250	6,250	6,250	-	100.00%	-	-	-
Special Assmnts- Discounts	(250)	(250)	(232)	18	92.80%	-	-	-
TOTAL REVENUES	6,000	6,000	6,018	18	100.30%	-	-	-
EXPENDITURES								
Field								
Communication - Telephone & WiFi	850	708	511	197	60.12%	71	46	25
R&M-Security Cameras	2,000	1,667	2,520	(853)	126.00%	167	32	135
Misc-Assessment Collection Cost	109	109	120	(11)	110.09%	-	-	-
Reserve - Sidewalks	2,259	2,259	-	2,259	0.00%	-	-	-
Total Field	5,218	4,743	3,151	1,592	60.39%	238	78	160
TOTAL EXPENDITURES	5,218	4,743	3,151	1,592	60.39%	238	78	160
Excess (deficiency) of revenues Over (under) expenditures	782	1,257	2,867	1,610	366.62%	(238)	(78)	160
OTHER FINANCING SOURCES (USES)								
Contribution to (Use of) Fund Balance	782	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	782	-	-	-	0.00%	-	-	-
Net change in fund balance	\$ 782	\$ 1,257	\$ 2,867	\$ 1,610	366.62%	\$ (238)	\$ (78)	\$ 160
FUND BALANCE, BEGINNING (OCT 1, 2022)	9,175	9,176	9,175					
FUND BALANCE, ENDING	\$ 9,957	\$ 10,433	\$ 12,042					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
REVENUES								
Interest - Investments	\$ 25	\$ 21	\$ 614	\$ 593	2456.00%	\$ 2	\$ 599	\$ 597
Special Assmnts- Tax Collector	644,951	644,951	644,952	1	100.00%	-	-	-
Special Assmnts- Discounts	(25,798)	(25,798)	(23,974)	1,824	92.93%	-	-	-
TOTAL REVENUES	619,178	619,174	621,592	2,418	100.39%	2	599	597
EXPENDITURES								
<u>Field</u>								
Misc-Assessment Collection Cost	12,899	12,899	12,419	480	96.28%	-	-	-
Total Field	12,899	12,899	12,419	480	96.28%	-	-	-
<u>Debt Service</u>								
Principal Debt Retirement	330,000	330,000	330,000	-	100.00%	-	-	-
Principal Prepayments	-	-	5,000	(5,000)	0.00%	-	-	-
Interest Expense	279,365	279,365	279,110	255	99.91%	-	-	-
Total Debt Service	609,365	609,365	614,110	(4,745)	100.78%	-	-	-
TOTAL EXPENDITURES	622,264	622,264	626,529	(4,265)	100.69%	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	(3,086)	(3,090)	(4,937)	(1,847)	0.00%	2	599	597
OTHER FINANCING SOURCES (USES)								
Operating Transfers-Out	-	-	(353)	(353)	0.00%	-	(347)	(347)
Contribution to (Use of) Fund Balance	(3,086)	-	-	-	0.00%	-	-	-
TOTAL FINANCING SOURCES (USES)	(3,086)	-	(353)	(353)	11.44%	-	(347)	(347)
Net change in fund balance	\$ (3,086)	\$ (3,090)	\$ (5,290)	\$ (2,200)	0.00%	\$ 2	\$ 252	\$ 250
FUND BALANCE, BEGINNING (OCT 1, 2022)	299,808	299,808	299,808					
FUND BALANCE, ENDING	\$ 296,722	\$ 296,718	\$ 294,518					

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JUL-23 BUDGET</u>	<u>JUL-23 ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>
<u>REVENUES</u>								
Interest - Investments	\$ -	\$ -	\$ 5,764	\$ 5,764	0.00%	\$ -	\$ 5,668	\$ 5,668
TOTAL REVENUES	-	-	5,764	5,764	0.00%	-	5,668	5,668
<u>EXPENDITURES</u>								
<u>Construction In Progress</u>								
Construction in Progress	-	-	3,500	(3,500)	0.00%	-	-	-
Total Construction In Progress	-	-	3,500	(3,500)	0.00%	-	-	-
TOTAL EXPENDITURES	-	-	3,500	(3,500)	0.00%	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	2,264	2,264	0.00%	-	5,668	5,668
<u>OTHER FINANCING SOURCES (USES)</u>								
Interfund Transfer - In	-	-	353	353	0.00%	-	347	347
TOTAL FINANCING SOURCES (USES)	-	-	353	353	0.00%	-	347	347
Net change in fund balance	\$ -	\$ -	\$ 2,617	\$ 2,617	0.00%	\$ -	\$ 6,015	\$ 6,015
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-	2,478,197					
FUND BALANCE, ENDING	\$ -	\$ -	\$ 2,480,814					

MEADOW POINTE II
Community Development District

Supporting Schedules

July 31, 2023

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

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION BY FUND		
					General Fund		002 Deed Fund
					O&M Assessments	Trash Assessments	Fund Assessments
Assessments levied in FY 2023				\$ 2,692,978	\$ 1,559,864	\$ 151,330	\$ 49,798
Allocation %				100.0%	57.9%	5.6%	1.8%
11/07/22	\$ 27,809	\$ 1,490	\$ 568	\$ 29,866	\$ 17,300	\$ 1,678	\$ 552
11/15/22	\$ 150,021	\$ 6,378	\$ 3,062	\$ 159,461	\$ 92,365	\$ 8,961	\$ 2,949
11/21/22	\$ 157,805	\$ 6,709	\$ 3,221	\$ 167,735	\$ 97,158	\$ 9,426	\$ 3,102
11/25/22	\$ 210,565	\$ 8,952	\$ 4,297	\$ 223,815	\$ 129,641	\$ 12,577	\$ 4,139
12/02/22	\$ 1,341,977	\$ 57,019	\$ 27,387	\$ 1,426,384	\$ 826,209	\$ 80,155	\$ 26,377
12/20/22	\$ 105,123	\$ 3,808	\$ 2,145	\$ 111,077	\$ 64,339	\$ 6,242	\$ 2,054
12/09/22	\$ 284,693	\$ 12,061	\$ 5,810	\$ 302,564	\$ 175,255	\$ 17,002	\$ 5,595
01/12/23	\$ 55,424	\$ 1,767	\$ 1,131	\$ 58,323	\$ 33,782	\$ 3,277	\$ 1,078
02/17/23	\$ 70,467	\$ 2,314	\$ 1,438	\$ 74,219	\$ 42,990	\$ 4,171	\$ 1,372
03/07/23	\$ 31,774	\$ 324	\$ 648	\$ 32,746	\$ 18,968	\$ 1,840	\$ 606
04/13/23	\$ 76,366	\$ 17	\$ 1,558	\$ 77,941	\$ 45,146	\$ 4,380	\$ 1,441
05/08/23	\$ 9,987	\$ (174)	\$ 204	\$ 10,017	\$ 5,802	\$ 563	\$ 185
06/06/23	\$ 3,804	\$ (113)	\$ 78	\$ 3,769	\$ 2,183	\$ 212	\$ 70
06/13/23	\$ 15,205	\$ (452)	\$ 310	\$ 15,063	\$ 8,725	\$ 846	\$ 279
TOTAL	\$ 2,541,022	\$ 100,101	\$ 51,858	\$ 2,692,980	\$ 1,559,865	\$ 151,330	\$ 49,798
% COLLECTED				100%	100%	100%	100%

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

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 2023	\$ 25,205	\$ 9,080	\$ 15,234	\$ 10,624	\$ 25,724	\$ 29,431	\$ 37,989
Allocation %	0.9%	0.3%	0.6%	0.4%	1.0%	1.1%	1.4%
11/07/22	\$ 280	\$ 101	\$ 169	\$ 118	\$ 285	\$ 326	\$ 421
11/15/22	\$ 1,492	\$ 538	\$ 902	\$ 629	\$ 1,523	\$ 1,743	\$ 2,249
11/21/22	\$ 1,570	\$ 566	\$ 949	\$ 662	\$ 1,602	\$ 1,833	\$ 2,366
11/25/22	\$ 2,095	\$ 755	\$ 1,266	\$ 883	\$ 2,138	\$ 2,446	\$ 3,157
12/02/22	\$ 13,350	\$ 4,810	\$ 8,069	\$ 5,627	\$ 13,625	\$ 15,588	\$ 20,122
12/20/22	\$ 1,040	\$ 375	\$ 628	\$ 438	\$ 1,061	\$ 1,214	\$ 1,567
12/09/22	\$ 2,832	\$ 1,020	\$ 1,712	\$ 1,194	\$ 2,890	\$ 3,307	\$ 4,268
01/12/23	\$ 546	\$ 197	\$ 330	\$ 230	\$ 557	\$ 637	\$ 823
02/17/23	\$ 695	\$ 250	\$ 420	\$ 293	\$ 709	\$ 811	\$ 1,047
03/07/23	\$ 306	\$ 110	\$ 185	\$ 129	\$ 313	\$ 358	\$ 462
04/13/23	\$ 729	\$ 263	\$ 441	\$ 307	\$ 745	\$ 852	\$ 1,099
05/08/23	\$ 94	\$ 34	\$ 57	\$ 40	\$ 96	\$ 109	\$ 141
06/06/23	\$ 35	\$ 13	\$ 21	\$ 15	\$ 36	\$ 41	\$ 53
06/13/23	\$ 141	\$ 51	\$ 85	\$ 59	\$ 144	\$ 165	\$ 212
TOTAL	\$ 25,205	\$ 9,080	\$ 15,234	\$ 10,624	\$ 25,724	\$ 29,431	\$ 37,989
% COLLECTED	100%	100%	100%	100%	100%	100%	100%

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

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 2023	\$ 21,473	\$ 23,039	\$ 19,944	\$ 18,660	\$ 38,601	\$ 5,781	\$ 6,250	\$ 644,951
Allocation %	0.8%	0.9%	0.7%	0.7%	1.4%	0.2%	0.2%	23.9%
11/07/22	\$ 238	\$ 256	\$ 221	\$ 207	\$ 428	\$ 64	\$ 69	\$ 7,153
11/15/22	\$ 1,271	\$ 1,364	\$ 1,181	\$ 1,105	\$ 2,286	\$ 342	\$ 370	\$ 38,190
11/21/22	\$ 1,337	\$ 1,435	\$ 1,242	\$ 1,162	\$ 2,404	\$ 360	\$ 389	\$ 40,172
11/25/22	\$ 1,785	\$ 1,915	\$ 1,658	\$ 1,551	\$ 3,208	\$ 480	\$ 519	\$ 53,602
12/02/22	\$ 11,373	\$ 12,203	\$ 10,564	\$ 9,884	\$ 20,446	\$ 3,062	\$ 3,311	\$ 341,610
12/20/22	\$ 886	\$ 950	\$ 823	\$ 770	\$ 1,592	\$ 238	\$ 258	\$ 26,602
12/09/22	\$ 2,413	\$ 2,589	\$ 2,241	\$ 2,096	\$ 4,337	\$ 650	\$ 702	\$ 72,462
01/12/23	\$ 465	\$ 499	\$ 432	\$ 404	\$ 836	\$ 125	\$ 135	\$ 13,968
02/17/23	\$ 592	\$ 635	\$ 550	\$ 514	\$ 1,064	\$ 159	\$ 172	\$ 17,775
03/07/23	\$ 261	\$ 280	\$ 243	\$ 227	\$ 469	\$ 70	\$ 76	\$ 7,843
04/13/23	\$ 621	\$ 667	\$ 577	\$ 540	\$ 1,117	\$ 167	\$ 181	\$ 18,666
05/08/23	\$ 80	\$ 86	\$ 74	\$ 69	\$ 144	\$ 22	\$ 23	\$ 2,399
06/06/23	\$ 30	\$ 32	\$ 28	\$ 26	\$ 54	\$ 8	\$ 9	\$ 903
06/13/23	\$ 120	\$ 129	\$ 112	\$ 104	\$ 216	\$ 32	\$ 35	\$ 3,608
TOTAL	\$ 21,473	\$ 23,039	\$ 19,944	\$ 18,660	\$ 38,601	\$ 5,781	\$ 6,250	\$ 644,952
% COLLECTED	100%	100%	100%	100%	100%	100%	100%	100%

Cash and Investment Balances
July 31, 2023

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>Investment Type</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
GENERAL FUND					
Operating Checking Account	Truist	Checking Account	n/a	n/a	\$26,630
Operating Checking Account	Bank United	Checking Account	n/a	0.00%	\$613,146
				Subtotal	<u>\$639,777</u>
Money Market	BankUnited	Money Market	n/a	5.15%	\$5,777,825
				Subtotal	<u>\$5,777,825</u>
2018 Series - Construction Fund	US Bank	Bond Series 2018	n/a	5.15%	\$2,480,814
2018 Series - Prepayment Fund	US Bank	Bond Series 2018	n/a	5.15%	\$3,633
2018 Series - Reserve Fund	US Bank	Bond Series 2018	n/a	5.15%	\$151,606
2018 Series - Revenue Fund	US Bank	Bond Series 2018	n/a	5.15%	\$139,279
				Subtotal	<u>\$2,775,331</u>
				Total	<u>\$9,192,934</u>

**Aqua Pool & Spa Renovators
July 31, 2023**

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)
Total	<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 July 31, 2023

Source of Funds:	<u>Amount</u>
Deposit to the 2018 Acquisition and Construction Account	<u>\$ 7,297,808</u>
 Other Sources:	
Interest Earned - Acquisition and Construction Fund	\$ 69,343
Debt Service Reserve Fund Transfer	\$ 4,403
Total Source of Funds:	<u>\$ 73,746</u>
 Use of Funds:	
Disbursements: To Vendors	\$ 4,890,740
 Net Available Amount to Spend in Project Fund Account at July 31, 2023	<u>\$ 2,480,814</u>

**MEADOW POINTE II
Community Development District**

Approval of Invoices

July 31, 2023

Invoice Summary

<u>Posting Date</u>	<u>Invoice #</u>	<u>Vendor</u>	<u>Description</u>	<u>Amount</u>
11/1/2022	2761	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 2,380.00
12/2/2022	2862	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 364.00
12/2/2022	2863	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 1,190.00
01/04/23	3020	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 84.00
01/04/23	3021	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 1,470.00
02/01/23	3109	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 2,660.00
03/01/23	3239	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 476.00
03/01/23	3240	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 2,100.00
04/03/23	3410	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 280.00
04/03/23	3411	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 3,150.00
05/01/23	3499	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 56.00
05/01/23	3500	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 1,256.00
06/01/23	3625	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 252.00
06/01/23	3626	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 2,058.00
07/03/23	3833	Persson, Cohen, Mooney, Fernandez & Jackson PA	Legal Invoice	\$ 2,092.60
Total				\$ 19,868.60



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

INVOICE

Invoice # 3833
Date: 07/03/2023
Due On: 08/03/2023

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	+ \$2,092.60)- (\$0.00	\$2,092.60

MEADOWPTE

CDD Matters

Services

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	RAK	06/07/2023	Receipt and review of email correspondence from Board Member regarding the Pasco County requests.	0.30	\$280.00	\$84.00
Service	RAK	06/09/2023	Telephone conference with Board Member regarding the correspondence with Pasco County.	0.30	\$280.00	\$84.00
Service	AHC	06/14/2023	Review draft ad for budget public hearing. Review draft budget and assessment Resolutions. Provide comments. Review agenda package for 6/21 CDD meeting.	0.75	\$280.00	\$210.00
Service	AHC	06/15/2023	Exchange e-mails with Bob Nanni and teleconv. re: Board responsibilities versus staff operations. Review deposition summaries from Alvarez trip/fall litigation.	0.75	\$280.00	\$210.00
Service	AHC	06/21/2023	Review additional deposition summary from trip/fall case.	0.25	\$280.00	\$70.00
Service	AHC	06/23/2023	Review meeting summary from 6/21 CDD meeting and e-mail Chairman re: pending items.	0.25	\$280.00	\$70.00
Service	AHC	06/25/2023	Review and reply to e-mail from Chairman	0.75	\$280.00	\$210.00

Invoice # 3833 - 07/03/2023

re: community issues. Review and reply to multiple e-mails from District Manager re: landscape RFP and potential protest. Initial review of District operating rules re: protest procedures.

Service	AHC	06/26/2023	Multiple e-mail exchange re: landscape RFP and potential protest. Review RFP and continued review of District operating rules. Tele-conv. with Chairman. E-mail OLM. Exchange e-mails re: Leah Wilson trip/fall and review court docket.	1.50	\$280.00	\$420.00
Service	AHC	06/28/2023	Continued review of CDD operating rules re: landscape RFP and exchange e-mails with OLM re: award/denial letters to bidders. Review draft mailed notice for budget public hearing and provide comments. Review agenda package for 7/5 CDD meeting.	1.00	\$280.00	\$280.00
Service	AHC	06/29/2023	Continued review of CDD operating rules. Prepare award/denial letters re: landscape RFP and send certified and regular mail as well as e-mail, with copy to Board and management.	1.25	\$280.00	\$350.00
Service	RAK	06/30/2023	Receipt and review of email correspondence from Supervisor regarding the traffic study and preparation of response.	0.20	\$280.00	\$56.00
Services Subtotal						\$2,044.00

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	06/29/2023	certified mail: Letters to Landscaping bidders (Mainscape, Juniper, Brightview, LMP, Yellowstone and RedTree: certified mail	1.00	\$48.60	\$48.60
Expenses Subtotal					\$48.60
Subtotal					\$2,092.60
Total					\$2,092.60

Invoice # 3833 - 07/03/2023

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
3833	08/03/2023	\$2,092.60	\$0.00	\$2,092.60
			Outstanding Balance	\$2,092.60
			Total Amount Outstanding	\$2,092.60

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.