

Meadow Pointe Community Development District

Board of Supervisors

Michael Smith, Chairman
Alicia Willis, Vice-Chairman
Alan Sourk, Assistant Secretary
Nathaniel Kirkland, Assistant Secretary

David Wenck, District Manager
Kathryn "KC" Hopkinson, District Counsel
Tonja Stewart, District Engineer
Keith Fisk, Operations Manager

Revised Regular Meeting Agenda

Thursday, January 18, 2024, 7:00 P.M.

Meeting URL: <https://us06web.zoom.us/j/81341763227>

Meeting ID: 813 4176 3227

If you do not have a way to join Zoom via a device connected to the internet you can also call into the meeting **Dial In (305) 224-1968**

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

Regular Meeting

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Audience Comments (3) Minute Time Limit
4. Consent Agenda
 - A. Approval of the Minutes of the November 16, 2023 Meeting
 - B. Acceptance of November 2023 Financials
 - C. Ratification of Acceptance of Engagement Letter from Berger, Toombs for the Year Ended September 30, 2023 Financial Audit
5. Deed Restriction and Architectural Review Matters
6. Operations Matters
7. Community Council Update
8. District Manager
9. New Business
 - Discussion of Ground Based Solar
 - Motion to Direct Inframark Accounting Department to Close the Current Credit Card at Truist Bank and open a new Credit Card account with Valley National Bank
 - Discussion of Resident Complaints regarding Pickleball Court Usage by Non-Resident's
 - Addition of Bulk Pickup by Coastal Waste Monthly for an Additional \$1 Per Home Per Month
 - Status of Resident Lounge/Indoor Recreation Center
 - Discussion Regarding Use of Property for a Disabled Adult Group Home
10. Supervisor Comments
11. Audience Comments (3 minute time limit)
12. Adjournment.

Note: The next meeting is scheduled for February 15, 2024

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

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

The regular meeting of the Board of Supervisors of the Meadow Pointe Community Development District was held Thursday, November 16, 2023 at 7:00 p.m. at the Meadow Pointe Community Park, Clubhouse A 28245 County Line Road Wesley Chapel, FL 33544, and residents attended via Zoom at <https://us06web.zoom.us/j/82967680453?> and Meeting ID: 829 6768 0453

Present and constituting a quorum were:

Michael Smith	Chairman
Alicia Willis	Vice Chair
Alan Sourk	Assistant Secretary
Nathaniel Kirkland	Assistant Secretary

Also present:

David Wenck	Inframark District Manager
Keith Fisk	Operations Manager

Residents

The following is a summary of the discussions and actions taken at the November 16, 2023 Board of Supervisors meeting as per the District Managers notes.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

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

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The Pledge of Allegiance was recited.

THIRD ORDER OF BUSINESS

Audience Comments

There were no comments.

FOURTH ORDER OF BUSINESS

Consent Agenda

- A. Approval of the Minutes of the October 19, 2023 Meeting**
- B. Acceptance of October 2023 Financials**

On MOTION by Ms. Willis seconded by Mr. Kirkland with all in favor the consent agenda, items A and B, was accepted. 4-0

FIFTH ORDER OF BUSINESS

Deed Restriction and Architecture Matters

A resident submitted a request to place a shed on the side of his house. The requirements for this request were provided to the homeowner by Mr. Fisk.

November 16, 2023

Meadow Pointe C.D.D.

Mr. Fisk reported we have some Deed Restriction cases that have now gone to the attorney for collection.

SIXTH ORDER OF BUSINESS

Operations Matters

Mr. Fisk reported on the following:

- Proposal from Complete IT for a two-way intercom system in both gyms, system will prerecord messages such as closing time. Proposal amount \$4,610.

On MOTION by Mr. Smith seconded by Ms. Willis with all in favor the proposal from Complete IT for a two-way intercom system in the amount of not to exceed \$5,000 was approved. 4-0

- Drainage issue. Mr. Fisk will work with the county.
- Holiday bonus for hourly employees.

On MOTION by Ms. Willis seconded by Mr. Sourk with all in favor awarding a holiday bonus of \$200 to each hourly District employee, was approved. 4-0

SEVENTH ORDER OF BUSINESS

Community Council Update

Mr. Costa noted the December 2nd event is full.

On MOTION by Mr. Smith seconded by Ms. Willis with all in favor expending \$1,050 to the Community Council for the Santa and Train event was approved. 4-0

EIGHTH ORDER OF BUSINESS

District Manager

- Quarterly Compliance Audit Report – Campus Suite
- Motion to Assign Fund Balance for FY2023

On MOTION by Mr. Smith seconded by Mr. Kirkland with all in favor assigning fund balances as of 9.30.23 was approved as presented 4-0

NINTH ORDER OF BUSINESS

New Business

- Discussion of Candidate Resumes for Vacant Board Seat #4
Mr. Michael Zabrodny, a resident of Meadow Pointe, who expressed his interest in being considered for the vacant Board seat at the last meeting was in attendance today and handed out a copy of his resume to the Supervisors.

November 16, 2023

Meadow Pointe C.D.D.

Mr. Smith asked if there were any other residents in attendance who would like to be considered for the vacant seat.

Ms. Stephanie Costa, a resident of the Arbors in Meadow Pointe, addressed the Board regarding her interest in being considered for the vacant Board of Supervisors seat.

There not being any nominations from the Board, the Board vacancy will remain until the next general election in November, 2024.

- o Consideration of Cancelling the December 21, 2023 Board meeting.

On MOTION by Mr. Smith seconded by Mr. Kirkland with all in favor cancelling the 12.21.23 Board meeting was approved. 4-0

TENTH ORDER OF BUSINESS

Supervisor Comments

Ms. Willis noted we are getting the crosswalk lights installed and should be done by the end of the year.

A discussion ensued regarding opening the gym earlier. Insurance company advice will be obtained.

ELEVENTH ORDER OF BUSINESS

Audience Comments

None.

TWELFTH ORDER OF BUSINESS

Adjournment

There being no further business to discuss,

On MOTION by Mr. Smith seconded by Ms. Willis with all in favor the meeting adjourned. 4-0

Meadow Pointe
Community Development District

Notes to the Financial Statements

Financial Overview / Highlights

- ▶ Total revenues are currently at 27.79% of the annual budget. 26.85% of special assessments have been collected through November.

- ▶ Total expenditures are at approximately 19.49% of the annual budget.

Variance Analysis

Account Name	YTD Actual	Annual Budget	% of Budget	Explanation
Expenditures - General Fund				
<u>Administrative</u>				
ProfServ-Mgmt Consulting Serv	\$10,747	\$64,483	17%	Budget includes monthly management fee and annual fee for assessment roll preparation.
Web Hosting/Email services	\$1,553	\$1,553	100%	Annual Website Services for FY2024.
Insurance-General Liability	\$43,735	\$35,364	124%	EGIS Insurance premium has been paid for FY2024.
Annual District Filing Fee	\$175	\$175	100%	Annual Filing for FY 2024.
<u>Field</u>				
R&M-General	\$5,921	\$36,000	16%	Neptune Multi Services - pressure wash sidewalk/fences.
R&M-Lake	\$4,580	\$27,500	17%	All payments for monthly lake maintenance and repairs.
R&M-Landscape Renovations	\$2,430	\$20,000	12%	Greenview Landscaping - removed dirt/debris, added SOD.
R&M-Trees	\$1,150	\$15,000	8%	Two Men & A Chainsaw - removed trees.
<u>Parks and Recreation</u>				
ProfServ-Pool Maintenance	\$12,197	\$30,000	41%	Triangle Pool Service - replace flow switch, install chemical controller - \$2,542. Specialty Surfaces - installation of splash pad - \$9,655.
Communication - Telephone	\$1,223	\$6,000	20%	Spectrum and Verizon monthly charges.
Holiday Decorations	\$12,000	\$13,000	92%	Events Done Bright - holiday decorations.
Op Supplies - General	\$9,405	\$36,287	26%	Includes pool chemicals - \$1,946, employee bonuses - \$2,400, cleaning supplies and misc expenses.
Capital Outlay	\$4,237	\$41,700	10%	Fitrev - various equipment installation with subscriptions and pad reupholstery.
Reserve	\$8,271	\$176,190	5%	Aquaworx - deposit for new splash features.

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

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	RESIDENTIAL SERVICES FUND	TOTAL
ASSETS			
Cash - Checking Account	\$ 831,914	\$ 403	\$ 832,317
Cash On Hand/Petty Cash	300	-	300
Due From Other Funds	-	207,041	207,041
Investments:			
Money Market Account	664,900	-	664,900
Prepaid Items	353	-	353
Utility Deposits - TECO	18,775	-	18,775
TOTAL ASSETS	\$ 1,516,242	\$ 207,444	\$ 1,723,686
LIABILITIES			
Accounts Payable	\$ 20,923	\$ 57,206	\$ 78,129
Accrued Expenses	15,000	-	15,000
Accrued Taxes Payable	2,077	-	2,077
Sales Tax Payable	96	-	96
Deposits	600	-	600
Due To Other Funds	207,041	-	207,041
TOTAL LIABILITIES	245,737	57,206	302,943
FUND BALANCES			
Nonspendable:			
Prepaid Items	353	-	353
Deposits	18,775	-	18,775
Assigned to:			
Operating Reserves	300,713	72,242	372,955
Reserves - Park	176,190	-	176,190
Unassigned:	774,474	77,996	852,470
TOTAL FUND BALANCES	\$ 1,270,505	\$ 150,238	\$ 1,420,743
TOTAL LIABILITIES & FUND BALANCES	\$ 1,516,242	\$ 207,444	\$ 1,723,686

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>REVENUES</u>					
Interest - Investments	\$ 2,500	\$ 417	\$ 8,013	\$ 7,596	320.52%
Interest - Tax Collector	-	-	99	99	0.00%
Special Assmnts- Tax Collector	1,427,125	428,138	383,119	(45,019)	26.85%
Special Assmnts- Discounts	(57,085)	(17,639)	(15,462)	2,177	27.09%
Other Miscellaneous Revenues	5,500	917	4,919	4,002	89.44%
Access Cards	1,000	167	608	441	60.80%
Amenities Revenue	-	-	1,967	1,967	0.00%
TOTAL REVENUES	1,379,040	412,000	383,263	(28,737)	27.79%
<u>EXPENDITURES</u>					
<u>Administration</u>					
P/R-Board of Supervisors	12,000	2,000	2,575	(575)	21.46%
FICA Taxes	918	153	122	31	13.29%
ProfServ-Engineering	10,000	1,667	-	1,667	0.00%
ProfServ-Legal Services	10,000	1,667	105	1,562	1.05%
ProfServ-Mgmt Consulting	64,483	10,747	10,747	-	16.67%
ProfServ-Property Appraiser	150	150	-	150	0.00%
ProfServ-Recording Secretary	1,500	250	-	250	0.00%
Auditing Services	5,200	-	-	-	0.00%
Website Hosting/Email services	1,553	1,553	1,553	-	100.00%
Postage and Freight	2,000	333	76	257	3.80%
Insurance - General Liability	35,364	35,364	43,735	(8,371)	123.67%
Printing and Binding	1,500	250	-	250	0.00%
Legal Advertising	1,100	183	143	40	13.00%
Miscellaneous Services	100	17	-	17	0.00%
Misc-Assessment Collection Cost	28,543	8,563	7,353	1,210	25.76%
Misc-Taxes	3,300	3,300	969	2,331	29.36%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	177,886	66,372	67,553	(1,181)	37.98%
<u>Field</u>					
Contracts-Security Services	1,600	267	2,240	(1,973)	140.00%
Contracts-Landscape	158,421	26,404	26,403	1	16.67%
Contracts-Landscape Consultant	6,720	1,120	1,120	-	16.67%
Utility - General	20,000	3,333	4,282	(949)	21.41%
R&M-General	36,000	6,000	5,921	79	16.45%
R&M-Irrigation	10,000	1,667	500	1,167	5.00%
R&M-Lake	27,500	4,583	4,580	3	16.65%
R&M-Landscape Renovations	20,000	3,333	2,430	903	12.15%
R&M-Mulch	13,000	2,167	-	2,167	0.00%
R&M-Sidewalks	10,000	1,667	-	1,667	0.00%
R&M-Trees	15,000	2,500	1,150	1,350	7.67%
Cap Outlay-Machinery and Equip	5,000	833	-	833	0.00%
Total Field	323,241	53,874	48,626	5,248	15.04%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Road and Street Facilities</u>					
Electricity - Streetlights	162,314	27,052	31,500	(4,448)	19.41%
Total Road and Street Facilities	162,314	27,052	31,500	(4,448)	19.41%
<u>Parks and Recreation</u>					
Payroll-Salaries	270,000	45,000	51,563	(6,563)	19.10%
Payroll-Benefits	4,500	750	-	750	0.00%
FICA Taxes	20,655	3,443	4,019	(576)	19.46%
Life and Health Insurance	9,000	1,500	-	1,500	0.00%
Workers' Compensation	8,611	8,611	3,768	4,843	43.76%
ProfServ-Pool Maintenance	30,000	5,000	12,197	(7,197)	40.66%
Contracts-Pest Control	1,113	186	75	111	6.74%
Communication - Telephone	6,000	1,000	1,223	(223)	20.38%
Utility - General	40,000	6,667	8,692	(2,025)	21.73%
R&M-General	38,200	6,367	4,650	1,717	12.17%
R&M-Mulch	5,000	833	-	833	0.00%
R&M-Fitness Equipment	1,800	300	-	300	0.00%
Holiday Decoration	13,000	13,000	12,000	1,000	92.31%
Misc-News Letters	7,500	1,250	-	1,250	0.00%
Special Events	5,000	833	1,050	(217)	21.00%
Op Supplies - General	36,287	6,048	9,405	(3,357)	25.92%
Subscriptions and Memberships	1,043	174	-	174	0.00%
Capital Outlay	41,700	6,950	4,237	2,713	10.16%
Reserve	176,190	176,190	8,271	167,919	4.69%
Total Parks and Recreation	715,599	284,102	121,150	162,952	16.93%
TOTAL EXPENDITURES	1,379,040	431,400	268,829	162,571	19.49%
Excess (deficiency) of revenues					
Over (under) expenditures	-	(19,400)	114,434	133,834	0.00%
Net change in fund balance	\$ -	\$ (19,400)	\$ 114,434	\$ 133,834	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)	1,156,071	1,156,071	1,156,071		
FUND BALANCE, ENDING	\$ 1,156,071	\$ 1,136,671	\$ 1,270,505		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ -	\$ -	\$ 1,881	\$ 1,881	0.00%
Special Assmnts- Tax Collector	330,649	99,195	88,764	(10,431)	26.85%
Special Assmnts- Discounts	(13,226)	(4,087)	(3,582)	505	27.08%
TOTAL REVENUES	317,423	95,108	87,063	(8,045)	27.43%
EXPENDITURES					
Administration					
ProfServ-Administrative	2,100	350	-	350	0.00%
ProfServ-Legal Services	7,000	1,167	-	1,167	0.00%
Deed Restrictions	7,200	1,200	-	1,200	0.00%
Deed Restrictions-Printing & Postage	7,200	1,200	-	1,200	0.00%
Misc-Assessment Collection Cost	6,613	1,984	1,704	280	25.77%
Office Supplies	3,000	500	-	500	0.00%
Total Administration	33,113	6,401	1,704	4,697	5.15%
Garbage/Solid Waste Services					
Utility - Refuse Removal	284,310	47,385	43,104	4,281	15.16%
Total Garbage/Solid Waste Services	284,310	47,385	43,104	4,281	15.16%
TOTAL EXPENDITURES	317,423	53,786	44,808	8,978	14.12%
Excess (deficiency) of revenues					
Over (under) expenditures	-	41,322	42,255	933	0.00%
Net change in fund balance	\$ -	\$ 41,322	\$ 42,255	\$ 933	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)	107,983	107,983	107,983		
FUND BALANCE, ENDING	\$ 107,983	\$ 149,305	\$ 150,238		

Meadow Pointe

Community Development District

**Non-Ad Valorem Special Assessments
(Pasco County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2024**

Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	ALLOCATION	
					General Fund Assessments	Residential Services Fund Assessments
Assessments Levied				\$1,757,774	\$ 1,427,125	\$ 330,649
Allocation %				100%	81%	19%
11/07/23	\$ 14,848	\$ 807	\$ 303	\$ 15,958	\$ 12,956	\$ 3,002
11/14/23	\$ 92,809	\$ 3,946	\$ 1,894	\$ 98,649	\$ 80,092	\$ 18,557
11/21/23	\$ 56,671	\$ 2,409	\$ 1,157	\$ 60,237	\$ 48,906	\$ 11,331
11/29/23	\$ 279,455	\$ 11,882	\$ 5,703	\$ 297,039	\$ 241,164	\$ 55,875
TOTAL	\$ 443,783	\$ 19,044	\$ 9,057	\$ 471,884	\$ 383,119	\$ 88,764
% COLLECTED				27%	27%	27%
TOTAL OUTSTANDING				\$ 1,285,890	\$ 1,044,006	\$ 241,885

Meadow Pointe

Community Development District

**Cash and Investment Report
November 30, 2023**

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>MATURITY</u>	<u>BALANCE</u>
GENERAL FUND				
Checking Account - Operating	SouthState	0.00%	n/a	500,916
Checking Account - Operating	Valley National	5.38%	n/a	317,605
Checking Account - Operating	Regions	0.00%	n/a	13,795
		Subtotal		<u>832,317</u>
Petty Cash		0.00%	n/a	300
Money Market Account	Bank United	5.46%	n/a	664,900
		Subtotal		<u>664,900</u>
		Total		<u>\$ 1,497,517</u>

Meadow Pointe

Community Development District

**Cash Receipts Schedule
November 30, 2023**

<u>Date</u>	<u>Source</u>	<u>Amount</u>	<u>Misc. Income</u>	<u>Other</u>	<u>Description</u>
10/31/23	Rentals / Fobs / Parking / Vending Sales	2,070	2,070		
11/07/23	Tax Collector	12,956		12,956	See assessment collection worksheet
11/14/23	Tax Collector	80,092		80,092	See assessment collection worksheet
11/21/23	Tax Collector	48,906		48,906	See assessment collection worksheet
11/29/23	Tax Collector	241,165		241,165	See assessment collection worksheet
11/30/23	Rentals / Fobs / Parking / Vending Sales / Agreements	1,374	1,374		
11/30/23	Deed Violations	4,050	4,050		
Total		390,613	7,494	383,119	



Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

November 20, 2023

Meadow Pointe Community Development District
Inframark Infrastructure Management Services
210 N University Drive, Suite 703
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit the financial statements of Meadow Pointe Community Development District, (the “District”), which comprise governmental activities and each major fund as of and for the year ended September 30, 2023, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2023, and thereafter if mutually agreed upon by Meadow Pointe Community Development District and Berger, Toombs, Elam, Gaines and Frank.

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

The Responsibilities of the Auditor

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

Fort Pierce / Stuart

Meadow Pointe Community Development District
November 20, 2023
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- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

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

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.

Meadow Pointe Community Development District
November 20, 2023
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The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

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

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

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

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

Meadow Pointe Community Development District
November 20, 2023
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- c. Additional information that we may request from management for the purpose of the audit; and
- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

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

1. That management has fulfilled its responsibilities as set out in the terms of this engagement letter; and
2. That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Reporting

We will issue a written report upon completion of our audit of Meadow Pointe Community Development District's financial statements. Our report will be addressed to the Board of Meadow Pointe Community Development District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Records and Assistance

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

The assistance to be supplied, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark Accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report, which must be completed and filed with the Auditor General within nine (9) months after the end of the fiscal year. If the information is timely provided, the District shall receive a draft by May 15, 2024, and if the draft is timely reviewed by Management, the District shall receive the final audit by June 15, 2024.



Meadow Pointe Community Development District
November 20, 2023
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Other Relevant Information

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

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

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2023 will not exceed \$4,245, unless the scope of the engagement is changed, the assistance which of Meadow Pointe Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

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

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

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



Meadow Pointe Community Development District
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Information Security – Miscellaneous Terms

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

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

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

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



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

Sincerely,

*Berger Toombs Elam
Gaines + Frank*

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

Confirmed on behalf of the addressee:

6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.

Bodine Perry

Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND MEADOW POINTE COMMUNITY
DEVELOPMENT DISTRICT
(DATED NOVEMBER 20, 2023)**

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

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

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

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

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

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

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

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

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

Auditor: J.W. Gaines

By: _____



Title: Director

Date: November 20, 2023

District: Meadow Pointe CDD

By: _____



Title: CDD Chairman

Date: 12/6/23

From: **mr afre** <kawandefirst@gmail.com>
Date: Fri, Nov 17, 2023 at 12:02 AM
Subject: MP1 INQUIRY - GROUND BASED SOLAR
To: <msmith@meadowpointecdd.com>, <awillis@meadowpointecdd.com>, <asourk@meadowpointecdd.com>, <NKirkland@meadowpointecdd.com>

Greetings, are property owners authorized to build/install ground based solar panel and power units in MP1? See embedded photo as an example.

Thank you.

