



Heather Gardens METROPOLITAN DISTRICT

**HEATHER GARDENS METROPOLITAN DISTRICT
BOARD ACTION**

DATE: DECEMBER 7, 2023

MOTION NUMBER: 5-12-7-2023

MOTION: DEMAND FOR DETAILED ACCOUNTING FOR ALL 2023 EXPENDITURES

I move that the Heather Gardens Metropolitan District Board of Directors direct that HGA provided a detailed accounting, with substantiation, of all 2023 expenditures made on behalf of HGMD or charged to HGMD for reimbursement, specifically including all wage and benefit information by employee, by pay period, for full-time equivalent or part-time hourly employees, on or before January 31, 2024.

ECONOMIC COST TO THE DISTRICT: \$0
APPROPRIATED BY: N/A

Motion by: Daniel Taylor

Second by:

Rita Effler

Rationale: HGMD has retained an independent auditor for the 2023 calendar year. The District will need this accounting for the auditor to perform its duties, and for the District to assess how to most effectively execute its 2024 budget. HGA is required to maintain accurate records of all monies received and disbursed for the management and operation of the District properties, and such records shall be open for inspection by the District at all reasonable times. (Management Agreement, Article IV (1)(d)). Further, the Management Agreement, Article IV (1)(c) provides that HGA shall collect, safeguard, and account for all revenues of the District, including the Recreation and User fees, pay from those revenues all approved expenses of the District, and provide a monthly reconciliation thereof. This has not been done.

Our own attorney fees invoices were withheld from the District based on "confidentiality." They are confidential to the District, not to HGA.

The wages and benefits for the District cost centers range from 61% to 78% of their total budgets. The District cannot verify how this money is spent. We've learned that we have long-time employees who still earn only minimum wage. For 2023, that total amount that we can't verify was over \$1.2 million dollars.

Debate: _____

Secondary Motion to : _____

Secondary Motion by: _____ Second by: _____

VOTE:

Original Motion

	Yes	No
Craig Baldwin	✓	
Rita Effler	✓	
Eloise Laubach		✓
Robin O'Meara	✓	
Daniel Taylor	✓	
Total	4	1

Yes	No

The secondary motion does/does not have a majority and passes/fails.
The main motion does/does not have a majority and passes/fails.

Robin O'Meara
Robin O'Meara, Secretary
HGMD Board of Directors

Daniel Taylor
Daniel J. Taylor, President
HGMD Board of Directors