

**HARMONY  
COMMUNITY DEVELOPMENT DISTRICT**

**APRIL 30, 2020**

**AGENDA PACKAGE**

**Call in – Join by phone**

**USA Toll Number: +1-510-338-9438**

**Meeting Access Code: 297 920 164**

To facilitate the Board’s consideration of questions & comments during the meeting, participants are encouraged to submit questions and comments to the District Manager ([kristen.suit@inframark.com](mailto:kristen.suit@inframark.com)) at least 24 hours in advance of the meeting. You may fill-in an [Audience Comments](#) form, or simply provide the title, “Written Comments, (insert meeting date here) Meeting”, along with your name (required), address, and email address.

If you desire for your written comments to be read into the record during the meeting, please so indicate and limit your written comment to 300 words. Only written comments of 300 or fewer words will be read into the record during the meeting. All other written comments received by the deadline will be entered into the meeting record and distributed to the District Board and the appropriate staff before the start of the meeting. Members of the public who opt to comment during the electronic meeting – rather than providing written comments before the meeting – may do so provided they register at least 24 hours in advance with the District Manager.

## Harmony Community Development District

Steve Berube, Chairman  
 William Bokunic, Vice Chairman  
 Kerul Kassel, Assistant Secretary  
 David Farnsworth, Assistant Secretary  
 Mike Scarborough, Assistant Secretary



Kristen Suit, District Manager  
 Timothy Qualls, Esq. District Counsel  
 Steve Boyd, PE District Engineer  
 Gerhard van der Snel, Field Manager

April 20, 2020

Board of Supervisors  
 Harmony Community Development District

Dear Board Members:

The regular meeting of the Board of Supervisors of the Harmony Community Development District will be held Thursday, April 30, 2020 at 6:00 p.m. via conference call per Florida Executive Order 20-69.

**Call-In – Join by phone: +1-510-338-9438**

**Meeting Access Code: 297 920 164.**

Following is the advance agenda for the meeting:

1. **Roll Call**
2. **Developer's Report**
  - A. **Discussion of VC-1 Parcel Usage**
3. **Audience Comments**
4. **Approval of Minutes for:**
  - A. **Regular Meeting - March 26, 2020**
5. **Subcontractors' Reports**
  - A. **Servello Landscape Solutions**
    - i. Grounds Maintenance Status (*Work Chart*)
6. **Staff Reports**
  - A. **District Engineer**
    - i. Updated Maintenance Reserve Study
  - B. **District Counsel**
    - i. Inter-Local Agreement – Buck Lake / Harmony West
    - ii. Update on Status of PoolWorks® Matter
  - C. **Field Manager**
    - i. Facilities Maintenance (*Parks, Pools, Docks, Boats, etc.*)
    - ii. Facility Use Records (*Inclusive - Boats & Other*)
    - iii. Resident Submittals (*Facebook & Direct*)
    - iv. Pond Maintenance (*Chart & Map*)
    - v. Wetlands Report (*Chart & Map*)
    - vi. Stump Grinder Purchase Request - \$ 1,899.<sup>00</sup>
    - vii. Neighborhood Sidewalks Maintenance – "Arrow Pavement Services" Proposal - \$ 9,600.<sup>00</sup>
7. **District Manager's Report**
  - A. **Financial Statements for March 31, 2020**
  - B. **Approval of: #240 Invoices, Check Register, and Debit Purchases**  
(*Invoices and Debit Receipts Available Upon Request*)
  - C. **Acceptance of the FY-2019 Audit Report**
  - D. **Registered Voters in Harmony – 1,901**
8. **Business Discussions**
  - A. **Discussion of Survey Monkey Questionnaire**
  - B. **Discussion of US-192 Median Maintenance Status**
  - C. **Discussion of Management Fee Increase / User Supported Facilities**
9. **Supervisor Requests**
  - A. **Discussion of Obtaining Proposals for Alleyway Conditions Study with a Recommended Schedule for Refurbishment/Repair**
10. **Adjournment**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please contact me.

Sincerely,  
*Kristen Suit*

Kristen Suit  
 District Manager

## **Fourth Order of Business**

**4A.**

**MINUTES OF MEETING  
HARMONY COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Harmony Community Development District was held Thursday, March 26, 2020, at 6:00 p.m. via virtual teleconferencing using WebX.

Present and constituting a quorum **via phone** were:

Steve Berube	Chairman
Bill Bokunic	Vice Chairman
Kerul Kassel	Assistant Secretary
David Farnsworth	Assistant Secretary
Mike Scarborough	Assistant Secretary

Also present **via phone** were:

Kristen Suit	District Manager: Inframark
Tim Qualls	District Attorney: Young Qualls, P.A.
Tristan LaNasa	Young Qualls, P.A.
Gerhard van der Snel	Field Services Manager
Residents and Members of the Public	

*The following is a summary of the discussions and actions taken at the March 26, 2020 Harmony CDD Board of Supervisors meeting.*

**FIRST ORDER OF BUSINESS** **Roll Call**

Supv Berube called the meeting to order at 6:00 p.m.

Supv Berube requested all keep their lines on mute and on votes he will call Supervisor's by name. Audience comments will be limited to the Audience Comments section. If anyone would like to ask a question, please email them to the District Manager at [Kristen.Suit@Inframark.com](mailto:Kristen.Suit@Inframark.com).

Mr. Qualls set forth legal parameters for the meeting and the two Governor Executive Orders. It was noted the meeting was noticed as well as possible in the timeframe given the coronavirus and that all actions be ratified at the next face-to-face meeting.

Supv Berube called the roll and stated the record will reflect we have a quorum.

**SECOND ORDER OF BUSINESS** **Developer's Report**

**A. Discussion of VC-1 Parcel Usage**

There being nothing to report, the next item of business followed.

**THIRD ORDER OF BUSINESS** **Audience Comments**

Hearing none, the next item of business followed.

**FOURTH ORDER OF BUSINESS**                      **Approval of the Minutes**

**A. February 27, 2020 – Regular Monthly Meeting Minutes**

On MOTION by Supv Kassel seconded by Supv Farnsworth, with all in favor, the February 27, 2020 regular meeting minutes were approved as amended.

**FIFTH ORDER OF BUSINESS**

**Subcontractors' Reports**

**A. Servello**

**i. Grounds Maintenance Status (*Work Chart*)**

Mr. van der Snel reported it is going well. Due to the drought Servello is working with them to notify on dry spots. The mulch needs to be 3-inches, not 2-inches with the exception of specific areas.

Supv Berube noted the median areas along 192 have weeds.

**SIXTH ORDER OF BUSINESS**

**Staff Reports**

**A. District Engineer**

**i. Updated Reserve Study**

Supv Kassel noted the numbers are from 2013 and requested an updated report.

Concerns with response times from Mr. Boyd were discussed with Ms. Suit being requested to draft a letter to Mr. Boyd with regard to the Board's concerns.

**B. District Attorney**

**i. COVID-19 Memorandum**

Mr. Qualls addressed the COVID-19 memorandum noting with the new Executive Order and the resolution of the Osceola Board of County Commissioners they will be updating the memorandum.

**ii. Consideration of Interlocal Agreement – Buck Lake / Harmony West**

There being no update, the next item of business followed.

**ii. Update on PoolWorks Matter**

The PoolWorks matter was discussed.

Supv Berube noted there is more delamination.

Supv Berube reported with regard to the Interlocal Agreement, he spoke with Mr. Jerman and he indicated there are no issues and he would provide an approval on the draft copy.

Supv Berube noting pool capacity is limited to 50%, chairs and tables at the pool have been moved so they are six feet apart, more intensive cleaning of all surfaces there as well as playground areas, boats and anywhere in District facilities where people touch surfaces. Pool hours remain the same with signs posted noting the limited capacity and not to move the pool furniture. He addressed the resolution of the Osceola Board of County Commissioners with regard to pool closings noting it states businesses.

Discussion followed on maintaining the status quo for District recreational facilities.

On MOTION by Supv Berube seconded by Supv Bokunic, with Supv Berube, Supv Bokunic, Supv Farnsworth, and Supv Scarborough voting aye and Supv Kassel voting nay, to conform to the directives of State and Local Government and if none are specific to Harmony CDD recreational infrastructure, limited capacity to 10 or less, distance of six feet between public, and extra cleaning was approved.

**C. Field Manager**

Mr. van der Snel addressed the decision to maintain the status quo on recreational facilities noting the certified pool operators cannot be held liable for any event being affected by this. He addressed food, alcoholic beverages and smoking at the pools and further noted if anything happens in the pools, they can lose their license. He addressed social distancing by District staff with regard to pool and ID checks.

Discussion continued on monitoring the pools for alcoholic beverages and smoking.

- i. Facilities Maintenance (Parks, Pools, Docks, Boats, etc.)**
- ii. Facility Use Records (Inclusive – Boats & Other)**
- iii. Resident Submittals (Facebook & Direct)**
- iv. Pond Maintenance (Chart & Map)**
- v. Wetlands Report (Chart & Map)**

Mr. van der Snel addressed TOHO shutting off irrigation water because they cannot fill the tanks fast enough due to TOHO having a pump down.

Discussion ensued on the Old Climbing Fern eradication with it being noted this will be an ongoing process.

Ms. Suit addressed District staff noting if any feel they are in a position that is unsafe or unhealthy for them that they need to let her know.

**SEVENTH ORDER OF BUSINESS**

**District Manager’s Report**

Supv Berube addressed non-ad valorem assessments collection noting they are at 59%.

It was reported the delinquency date has been extended to April 15<sup>th</sup>, tax certificate sales are to be held within 60 days of delinquency.

Discussion ensued on upcoming May Debt Service payments.

**A. Financial Statements for February 29, 2020**

**B. Approval of: #239 Invoices, Check Register and Debit Purchases**

Supv Kassel addressed the TOHO invoice for 0 Harmony Square Drive West noting the previous month it was \$100 and it is now \$1,230.

Mr. van der Snel noted there was a mainline break.

On MOTION by Supv Kassel seconded by Supv Bokunic, with all in favor, Invoice Approval #239, Check Register and Debit Purchases was approved.

**C. Facilities Usage Applications**

Supv Berube reported all applications were cancelled earlier this week.

No new applications will be accepted until further notice.

**D. Discussion of 2020 General Election**

**i. Qualifying Information**

Supv Berube noted the qualifying information has been published as part of the agenda package. The current information is also posted on the website.

**ii. Consideration of Resolution 2020-2 – General Election**

On MOTION by Supv Berube seconded by Supv Bokunic, with all in favor, Resolution 2020-2 confirming the District’s use of the Osceola County Supervisor of Elections to continue conducting the District’s election of Supervisors in conjunction with the General Election was adopted.

**EIGHTH ORDER OF BUSINESS**

**Old Business**

**A. Discussion of Survey Monkey Questionnaire**

Discussion followed on the questionnaire with Supv Scarborough reading the questions into the record.



This item tabled to the April agenda.

**NINTH ORDER OF BUSINESS**

**New Business**

**A. Update on Use of Clubhouse for FY 2021 CDD Meetings**

It was reported the cost to rent the room is \$450 payable one week in advance of meetings and reserving the right to move the meeting to another room.

The consensus of the Board is nay on accepting Mr. Fusilier's offer to return meetings to the Clubhouse. Supv Kassel suggested they reach out to Mr. Fusilier again.

**B. Discussion of Estates Landscaping**

Supv Bokunic addressed the lack of attention to the Estates entrance landscaping.

Mr. van der Snel reported Servello is drafting a quote to spruce up the entrances.

**C. Discussion of US192 Median Maintenance**

Supv Berube addressed the areas between the west and east entrances along US192. Discussion followed on the FDOT agreement for the District to maintain.

This item to be placed on the April agenda.

**D. Discussion of Debt Assessments Collected (Potential Shortfall)**

Previously addressed.

**TENTH ORDER OF BUSINESS**

**Topical Subject Discussions**

There being none, the next item of business followed.

**ELEVENTH ORDER OF BUSINESS**

**Supervisors' Requests**

Supv Kassel inquired as to why street signs needing replacement were not.

Mr. van der Snel noted they have been replaced. There are two more to be replaced.

**TWELFTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

<p>On MOTION by Supv Berube seconded by Supv Bokunic, with all in favor, the meeting was adjourned.</p>
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Kristen Suit  
Secretary

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Steven Berube  
Chairman

## **Sixth Order of Business**

**6C.**

**6Ci.**

## March /April2020

### Facility / Park Maintenance Activities

- Routine cleaning activities – Including restrooms, trash and doggie potty removal.
- Inspected facilities for cleanliness and/or damage after each scheduled event
- Routine check on Play areas for safety and wasp nests raking the swing areas.
- RV lot fencing permit is pending.
- Painting benches ongoing.
- Repaired fence at Buck Lake parking lot.
- Power washing project continued.
- Closed Parks and Pools and Boat reservations by County Order.
- Added Bollards at the triangle park Blazing Star/ Goldflower.
- Added 4 Pine trees to Lakeshore Park.
- Sidewalk project, see Proposal and purchase suggestion Stump Grinder

### Ponds

- See Pond report.

### Irrigation

- All Clocks inspected & adjusted as needed.
- Repaired 1 mainline break at Town Square ( see pictures)
- Repaired Lateral line at Schoolhouse Rd
- Maxicomm fully functional.

### **Pools Operations**

- Pools checked, chemically balanced and cleaned daily.
- Ordered new canopy for Swim club shade structure. Install will be completed end of week of the 18<sup>th</sup>.
- Contacted Spies and Dixie Pools for assessment Swim club. Pending as of now.
- Painted Columns and bathroom doors at Ashley Park.
- Repairs performed on the Ashley park gate by TEM.
- Replaced back up sump pump Swim Club Pump area.
- Repaired back up drainage Splash pad vault.

### **Boat Maintenance**

- All propellers weekly checked and boats cleaned.
- Paint maintenance continued Dock fencing area.
- Repaired aluminum fence at Entrance Buck lake.
- Cleaned all Kayaks and Canoes.

### **Buck Lake Activities**

- Boat Orientation cancelled until further notice

### **Access Cards**

- Approximately 25 ID cards have been made this month.

End of Report.



**6C.ii.**



# HARMONY CDD

## Gerhard van der Snel

Date	Resident	Time	M W Th	F S	Total Pass	20' Pont	16' Pont	16' SunTrk	18' Bass	Tracker Bass	Canoe	Kayak	Comments
3/14/2018	Donald Rice	7:30 - 10:30 AM			2		X						
3/14/2018	Jordan Home	8:00 - 12:00 PM			2						X		
3/14/2018	Jordan Home	8:00 - 12:00 PM			2						X		
3/14/2018	Jordan Home	8:00 - 12:00 PM			2						X		
3/14/2018	Jordan Home	8:00 - 12:00 PM			2						X		
3/14/2018	neville pennington	8:30 - 11:30 AM			1				X				
3/14/2018	Paul Mier	9:00 - 12:00 PM			4	X							
3/14/2018	Larry Crouch	9:00 - 12:00 PM			4			X					
3/15/2018	Bob Warden	7:30 - 10:30 AM			2		X						
3/15/2018	neville pennington	8:00 - 11:00 AM			1				X				
3/15/2018	Jordan Home	8:30 - 11:30 AM			8	X							
3/15/2018		1:00 - 4:00 PM			4			X					
3/16/2018	Jordan Home	8:00 - 11:00 AM			8	X							
3/16/2018	neville pennington	9:00 - 12:00 PM			1				X				
3/16/2018	David Fugere	11:00 - 2:00 PM			2			X					
3/17/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
3/17/2018	Joe Brotzman	7:30 - 10:30 AM			4	X							
3/17/2018	Joseph Soltys	10:00 - 1:00 PM			6			X					
3/17/2018	Ken Franson	11:00 - 2:00 PM			3		X						
3/17/2018	Cathy Kimura	12:30 - 3:00 PM			2				X				
3/17/2018	Jordan Home	1:00 - 4:00 PM			8	X							
3/17/2018	Mark Catanese	1:30 - 4:00 PM			6	X							
3/18/2018	Donald Rice	7:30 - 10:30 AM		X	2		X						
3/18/2018	Jason Herman	7:30 - 10:30 AM		X	5			X					
3/19/2018	neville pennington	7:30 - 10:30 AM	X		1				X				
3/19/2018	Larry Crouch	8:30 - 11:30 AM	X		4		X						
3/19/2018	Michael Giberson	11:00 - 2:00 PM	X		2			X					
3/19/2018	Warren Hubbard	11:00 - 2:00 PM	X		4	X							
3/21/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
3/21/2018	Larry Crouch	9:00 - 12:00 PM			3		X						

18 14 373 27 19 28 25 0 11 8

**Total**

**Passengers:**

373

**Total Trips: 118**

Date	Resident	Time	M W Th	F S	Total Pass	20' Pont	16' Pont	16' SunTrk	18' Bass	Tracker Bass	Canoe	Kayak	Comments
3/21/2018	Paul Mier	12:30 - 3:30 PM			4	X							
3/21/2018	David Peters	1:00 - 4:00 PM			6			X					
3/22/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
3/22/2018	Terri Davis	10:00 - 1:00 PM			6			X					
3/22/2018	cathryn ortiz	1:30 - 4:00 PM			5	X							
3/23/2018	Joe Murray	7:30 - 10:30 AM			4		X						
3/23/2018	Larry Crouch	9:00 - 12:00 PM			5			X					
3/23/2018	Larry Crouch	10:00 - 1:00 PM			4			X					
3/23/2018	Jason Lewis	11:00 - 2:00 PM			2				X				
3/23/2018	Jason Herman	1:00 - 4:00 PM			5	X							
3/24/2018	jason herman	7:30 - 10:30 AM			6	X							
3/24/2018	Joseph Soltys	8:00 - 11:00 AM			3				X				
3/24/2018	cathryn ortiz	12:30 - 2:30 PM			5			X					
3/24/2018	Joseph Soltys	1:30 - 4:00 PM			8	X							
3/24/2018	Barry Unterbrink	3:30 - 4:00 PM			2						X		
3/25/2018	neville pennington	7:30 - 10:30 AM		X	1				X				
3/25/2018	Donald Rice	7:30 - 10:30 AM		X	2		X						
3/25/2018	Jason Herman	8:00 - 11:00 AM		X	5	X							
3/25/2018	Cindy Rodenhizer	12:30 - 2:00 PM		X	6			X					
3/25/2018	Barry Unterbrink	1:30 - 3:00 PM		X	2						X		
3/26/2018	neville pennington	7:30 - 10:30 AM	X		1		X						
3/26/2018	Michael Giberson	7:30 - 10:30 AM	X		2			X					
3/26/2018	Audrey Giberson	7:30 - 10:30 AM	X		2				X				
3/26/2018	Larry Crouch	9:00 - 12:00 PM	X		4			X					
3/28/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
3/28/2018	Paul Mier	9:00 - 12:00 PM			4	X							
3/28/2018	Larry Crouch	9:00 - 12:00 PM			4			X					
3/28/2018	Pamela Bratton	9:00 - 12:00 PM			4		X						
3/29/2018	Donald Rice	7:30 - 10:30 AM			2		X						
3/29/2018	Sue Murphy	10:00 - 1:00 PM			3				X				
3/30/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
3/30/2018	Robert Wood	7:30 - 10:30 AM			3	X							
3/31/2018	Ray Walls	7:30 - 10:30 AM			3	X							

18 14 373 27 19 28 25 0 11 8

Total

Passengers:

373

Total Trips: 118

Date	Resident	Time	M W Th	F S	Total Pass	20' Pont	16' Pont	16' SunTrk	18' Bass	Tracker Bass	Canoe	Kayak	Comments
3/31/2018	Jason Baker	8:30 - 11:30 AM			6			X					
3/31/2018	Jason Baker	8:30 - 11:30 AM			2						X		
3/31/2018	Jason Baker	8:30 - 11:30 AM			2						X		
3/31/2018	Jason Baker	8:30 - 11:30 AM			1							X	
3/31/2018	Jason Baker	8:30 - 11:30 AM			1							X	
3/31/2018	Jason Lewis	9:00 - 12:00 PM			1				X				
3/31/2018	Larry Crouch	1:00 - 4:00 PM			5	X							
3/31/2018	Mark & Sue Boyter	2:30 - 4:00 PM			3			X					
4/2/2018	Michael Giberson	7:30 - 10:30 AM	X		2				X				
4/2/2018	neville pennington	9:00 - 12:00 PM	X		2		X						
4/2/2018	shari mitchell	10:00 - 1:00 PM	X		3			X					
4/2/2018	neville pennington	10:00 - 1:00 PM	X		2		X						
4/2/2018	Jose Pizarro	10:00 - 1:00 PM	X		8	X							
4/4/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
4/4/2018	neville pennington	8:00 - 11:00 AM			1		X						
4/4/2018	Larry Crouch	9:00 - 12:00 PM			4			X					
4/4/2018	Paul Mier	9:00 - 12:00 PM			4	X							
4/4/2018	karen sims	3:00 - 4:00 PM			4	X							
4/5/2018	Jonathan Platt	7:30 - 10:30 AM			1				X				
4/5/2018	Brian Miller	10:00 - 1:00 PM			6	X							
4/5/2018	shari mitchell	1:00 - 4:00 PM			3			X					
4/6/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
4/6/2018	Kerul Kassel	8:30 - 10:00 AM			1							X	
4/6/2018	Kerul Kassel	8:30 - 10:00 AM			1							X	
4/6/2018	Kerul Kassel	10:00 - 2:00 PM			1							X	
4/6/2018	Kerul Kassel	10:00 - 2:00 PM			1							X	
4/6/2018	jerry mick	10:00 - 1:00 PM			2		X						
4/6/2018	Brian Miller	10:00 - 1:00 PM			6			X					
4/6/2018	Larry Crouch	1:00 - 4:00 PM			6	X							
4/7/2018	Larry Crouch	7:30 - 10:30 AM			4	X							
4/7/2018	Brian Miller	10:00 - 1:00 PM			4			X					
4/7/2018	Danielle Borieo	11:30 - 2:30 PM			3			X					
4/8/2018	Jonathan Platt	7:30 - 10:30 AM		X	2				X				
			18	14	373	27	19	28	25	0	11	8	
			<b>Total</b>										
			<b>Passengers:</b>										
			373										
			<b>Total Trips: 118</b>										

Date	Resident	Time	M W Th	F S	Total Pass	20' Pont	16' Pont	16' SunTrk	18' Bass	Tracker Bass	Canoe	Kayak	Comments
4/8/2018	Donald Rice	7:30 - 10:30 AM		X	2		X						
4/8/2018	Brittni Battaglia	10:30 - 1:30 PM		X	3			X					
4/8/2018	Brittni Battaglia	10:30 - 1:00 PM		X	3			X					
4/8/2018	Sarah Stevens	1:00 - 4:00 PM		X	2						X		
4/8/2018	Sarah Stevens	1:00 - 4:00 PM		X	2						X		
4/8/2018	Sarah Stevens	1:00 - 4:00 PM		X	2						X		
4/9/2018	Michael Giberson	7:30 - 10:30 AM	X		2				X				
4/9/2018	Kerul Kassel	8:00 - 9:30 AM	X		1							X	
4/9/2018	Kerul Kassel	8:00 - 9:30 AM	X		1							X	
4/9/2018	Larry Crouch	9:00 - 12:00 PM	X		4			X					
4/9/2018	BRYAN DESCHAMPS	10:00 - 1:00 PM	X		7	X							
4/11/2018	Jonathan Platt	7:30 - 10:30 AM			1				X				
4/11/2018	Larry Crouch	8:30 - 11:30 AM			3			X					
4/11/2018	william tumer	8:30 - 11:30 AM			2		X						
4/11/2018	Paul Mier	9:00 - 12:00 PM			4	X							
4/12/2018	Paul Mier	8:00 - 11:00 AM			2				X				
4/12/2018	Larry Crouch	8:30 - 11:30 AM			4	X							
4/13/2018	Michael Giberson	7:30 - 10:30 AM			2				X				
4/13/2018		9:00 - 12:00 PM			2			X					
4/13/2018	Paul Mier	9:00 - 12:00 PM			4	X							
4/13/2018	Larry Crouch	10:00 - 1:00 PM			3		X						
4/13/2018	Larry Crouch	1:00 - 4:00 PM			3		X						
			18	14	373	27	19	28	25	0	11	8	
<b>Total</b>													
<b>Passengers:</b>													
373													
<b>Total Trips: 118</b>													

**6C.iii.**

## Facebook report March/April 2020

***On an average of 10 times per month new and existing residents contact me for information regarding obtaining Pool ID access Cards. This is filtered on this report.***

On March 16<sup>th</sup> a resident reported several dog potty dispenser stations unlocked. CDD staff resolved.

On March 16<sup>th</sup> a resident asked if they can shoot off a small rocket. Re directed to Sheriff Department.

On March 19<sup>th</sup> a resident requested dog potti bags refilled at Goldflower. CDD resolved

On March 20<sup>th</sup> a resident asked what the age limit is for Pool usage. CDD answered.

On March 20<sup>th</sup> a resident reported a gusher on Sundrop. CDD responded.

On March 20<sup>th</sup> a resident reported an empty dog potty bag dispenser. CDD refilled.

On March 23<sup>rd</sup> a resident requested help with the sailboat set up. CDD staff responded.

On March 23<sup>rd</sup> a resident requested information on opening times of the Dock. CDD provided.

On March 31<sup>st</sup> a resident requested information for the Garden Lot. CDD gave info.

On April 1st a resident requested information if the dog parks in Harmony West are accessible for Harmony residents. Re directed resident to Jones sales office.

On April 4<sup>th</sup> a resident asked why there is construction at the West entrance on the side of Five Oaks. CDD answered with Century Link Cable addition. Also, the resident reported a dripping spigot at the big dog park. CDD found no issue.

End of report.

**6C.iv.**

## Harmony Community Development District Field Services Monthly Pond Report

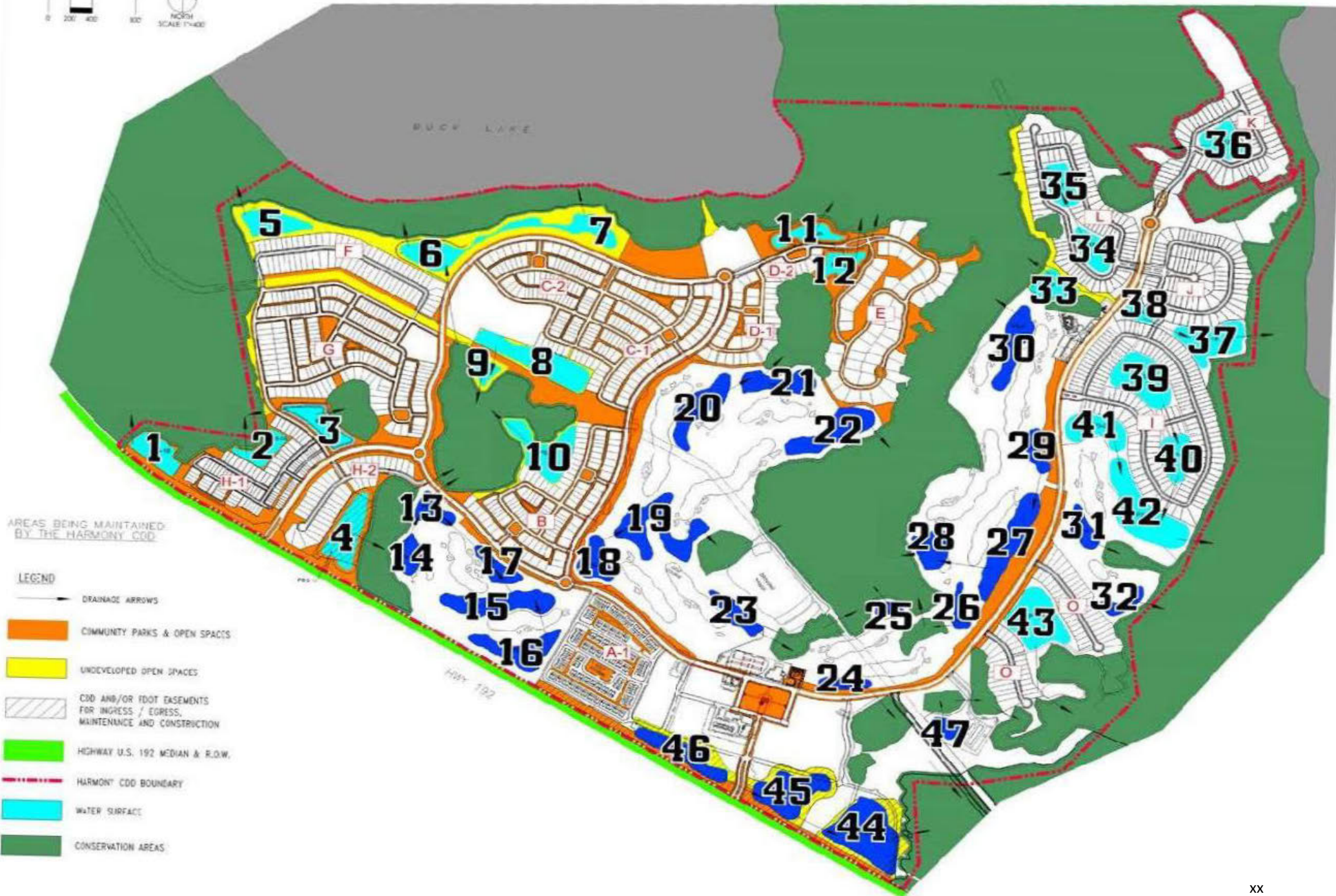
#	Pond Name	Acres	<div style="display: flex; justify-content: space-around; font-size: small;"> <span>Duckweed</span> <span>Algae</span> <span>Cattail</span> <span>Pennywort</span> <span>Grasses</span> <span>Spatterdock</span> </div>					<b>March 2020</b> (End-of-Month Status)	<b>Treatment Plan</b>	
			<b>SEVERITY:</b> L1=minimal L2=moderate L3=significant L4=extreme Blank = indicates non issue					<b>Current Treatment &amp; Treatment Needs</b>	* SeClear G - Algae * Komeen Crystals - Hydrilla * SonarOne - Hydrilla * Diquat - Lateral plants	
<b>Map Quickview, click here</b> <b>Internet access not required</b>										
<b>Map links below</b> <b>Require Internet</b>										
1	Rosewood - W.	1.4						No treatment needed		
2	Rosewood - C.	1.0						No treatment needed		
3	Rosewood - N.	2.3						No treatment needed		
4	Hawthorne	3.7						No treatment needed		
5	Cherry Hill	2.8						No treatment needed		
6	Long Pond - W.	3.1						No treatment needed		
7	Long Pond - E.	3.1						No treatment needed		
8	Cypress 2	3.5						No treatment needed		
9	Dog Park Tr.	1.0						No treatment needed		
10	Birchwood	3.0						No treatment needed		
11	Drake 2 - N.	1.8						Algae	Citrine 25 gal	
12	Drake 2 - E.	1.7						Algae	Citrine 25 gal	
13	Golf Course	1.5								
14	Golf Course	1.5								
15	Golf Course	4.0								
16	Golf Course	3.4								
17	Golf Course	1.4								
18	Golf Course	2.0								
19	Golf Course	5.3								
20	Golf Course	3.5								
21	Golf Course	2.3								
22	Golf Course	3.2								
23	Golf Course	2.0								
24	Golf Course	2.0								
25	Golf Course	0.5								
26	Golf Course	0.7								
27	Golf Course	0.7								
28	Golf Course	1.3								
29	Golf Course	1.2								
30	Golf Course	2.3								
31	Golf Course	1.1								
32	Golf Course	2.0								
33	West Lake - S.	1.3								
34	West Lake - C.	0.0						Future pond, not active		
35	West Lake - N.	0.0						Future pond, not active		
36	North Lake	0.0						Future pond, not active		
37	East Lake - E.	3.0						No treatment needed		
38	East Lake - W.	0.5						No treatment needed		
39	South Lake - N.	3.3						No treatment needed		
40	South Lake - E.	1.4						No treatment needed		
41	South Lake - W.	2.3						No treatment needed		
42	South Lake - S.	5.2						No treatment needed		
43	Waterside	3.0						Algae	Citrine 25 gal	
44	DOT [192 - E.]	6.0						No treatment needed		
45	DOT [192 - C.]	3.6						No treatment needed		
46	DOT [192 - W.]	2.0						No treatment needed		
47	Maintenance	0.4						No treatment needed		

<b>TOTAL ACRES</b>	102.3	Total size (in acres) of all ponds combined
<b>AVG. TREATED ACRES</b>	20.5	Average treated pond area is roughly 20%







**Additional Notes:** This month we have had very little rain and a lot of wind, so I have spent a lot of time picking up debris out of the ponds. A few ponds have started to develop algae growth around the edges, so I have begun to treat them as needed. I have also spent a few days out on cat lake treating very large areas of water hyacinth that is especially bad out of the canal that runs along pond pine path. The results are looking very good as a lot is decaying now and opening up a lot more areas including in front of both orchards.



XX



AREAS BEING MAINTAINED BY THE HARMONY CDD

- LEGEND**
-  DRAINAGE ARROWS
  -  COMMUNITY PARKS & OPEN SPACES
  -  UNDEVELOPED OPEN SPACES
  -  CDD AND/OR IDOT EASEMENTS FOR INGRESS / EGRESS, MAINTENANCE AND CONSTRUCTION
  -  HIGHWAY U.S. 192 MEDIAN & R.O.W.
  -  HARMONY CDD BOUNDARY
  -  WATER SURFACE
  -  CONSERVATION AREAS

XX

**6C.v.**

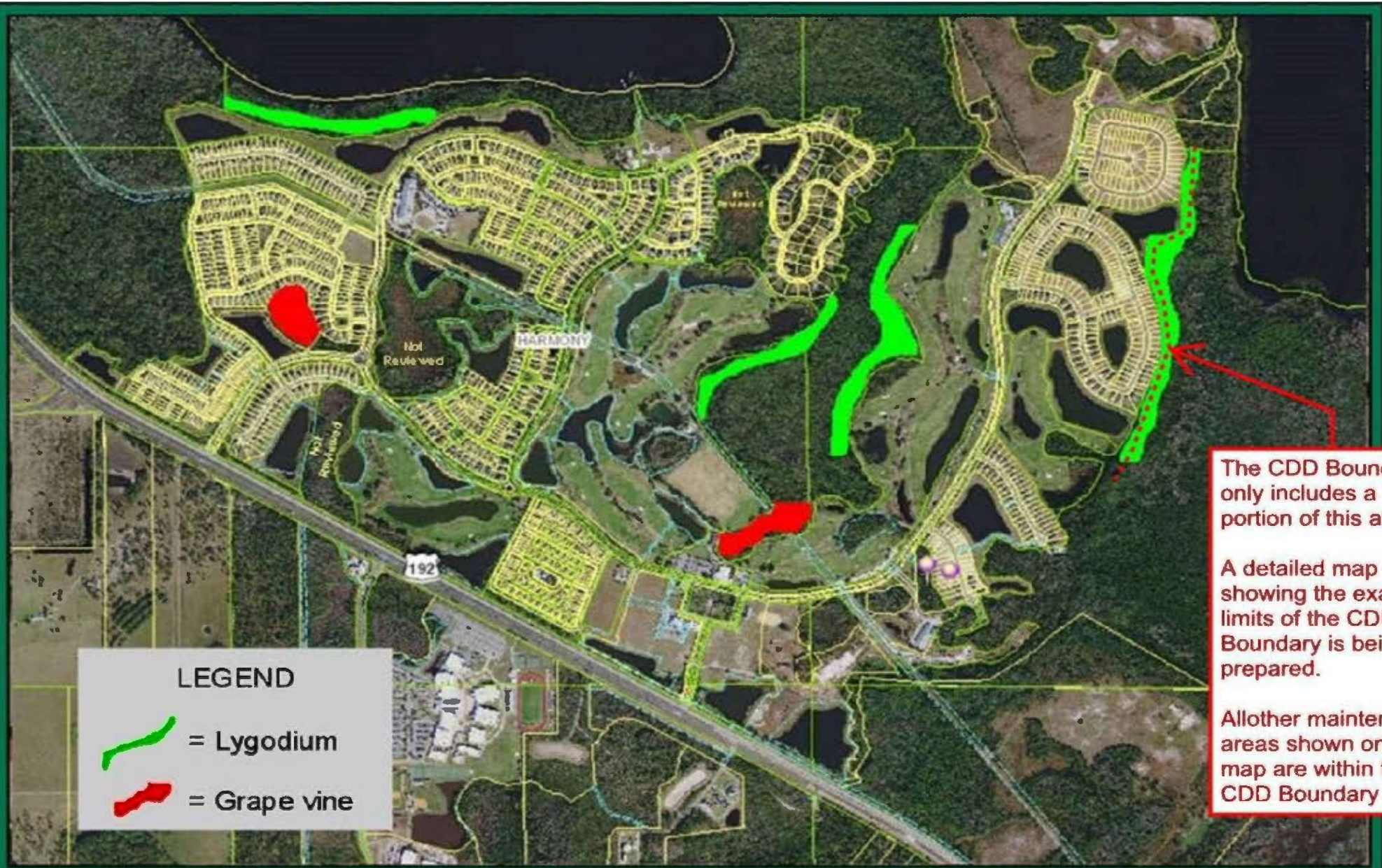
## Harmony Community Development District Field Services Monthly Wetlands Report

#	Maintenance Area Name	Acres	Invasive Species	March 2020 (End-of-Month Status)	Treatment Status
<b>Map Tab Shows Local QuickMap</b> <b>Click Links Below For Internet Maps</b>			Vegetation Identification		Pending Activities
			Infestation Severity <b>High, Medium, Low</b>	Prescribed Treatment	Percent Complete
1	Buck Lake - South	1.4	Lygodium High	Spraying only with mixture of RoundUp and Cutrine.	Only small areas left to treat. Most are sprayed and dying.
2	Green - South	1.0	Grapevine Medium	Sprayed with RoundUp & cut the vines running up the base of the trees.	100 percent complete.
3	Golf Course - West	2.3	Lygodium High		
4	Golf Course - East	3.7	Lygodium High		
5	Golf Course - South	2.8	Grapevine Medium	Treating with RoundUp.	Now treating one corner of area, but entire area needs treatment.
6	The Lakes - East	3.1	Lygodium High	Treating with RoundUp.	Have starting spraying outside areas and will progress inward.
7	{Future}	--	----		
8	{Future}	--	----		
9	{Future}	--	----		
10	{Future}	--	----		
11	{Future}	--	----		
12	{Future}	--	----		
13	{Future}	--	----		
14	{Future}	--	----		

<b>TOTAL ACRES</b>	<b>10.2</b>	Total size (in acres) of all foliage maintenance areas
<b>AVG. TREATED ACRES</b>	<b>2.0</b>	Average infested foliage treated area is roughly <b>20 %</b>

**Additional Notes:** Buck Lake area has been along process most heavily covered areas have been sprayed now and is dying. We are working now on the smaller harder areas to reach which are requiring us to treat and access with backpack sprayers only. We have moved to large areas around the areas surrounding the large dog park as well as to golf course south behind swim club that is about 80 percent covered in lygodium; which over time now we have discovered must be treated a few times and also cut through to detach any remaining fern to kill all of it that is all the way up the trees. The only down side we have found is that we are already max'd out on our equipment and personnel.



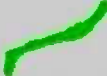



The CDD Boundary only includes a portion of this area.

A detailed map showing the exact limits of the CDD Boundary is being prepared.

All other maintenance areas shown on this map are within the CDD Boundary

**LEGEND**

 = Lygodium

 = Grape vine



Austin Environmental Consultants, Inc.  
316 Church Street  
Kissimmee, Florida 34741  
407.935.0535

**FIGURE**  
**1**

**VEGETATION TREATMENT MAP**

**HARMONY CDD**  
**OSCEOLA COUNTY, FL**



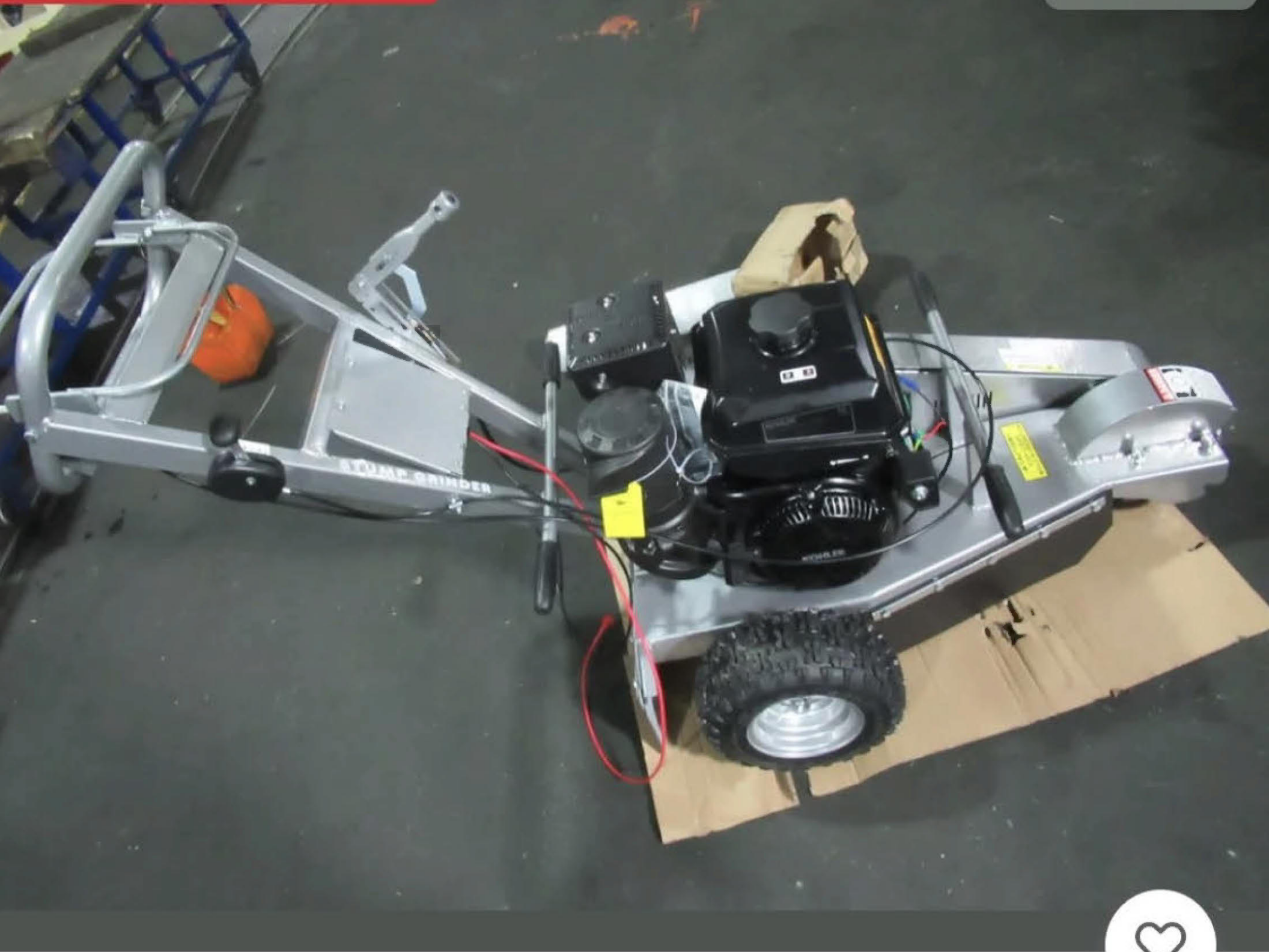


**6C.vi.**



4 viewed per hour

5 of 10



# STUMP GRINDER !ELECTRIC START & PULL START, NEW, 14HP KOHLER ,COMMERCIAL EQUIPMENT

FREE EXTRA SET OF CUTTER TEETH INCLUDED!!!!  
JANSEN USA

**US \$1,899** +Free Shipping

Est. Delivery Mon, Apr 13

59 sold

More than 91% sold

**6Cvii**



# --Proposal--

14049

FAX  
(407) 658-6786



CALL ANYTIME  
(407) 851-3141

EMAIL  
ArrowPavement@aol.com

3936 Semoran Blvd. #118  
Orlando, FL 32822

WEBSITE  
www.arrowpavement.com

SUBMITTED TO: Harmony Neighborhood		PHONE: 301-2235	DATE: 4/2/2020
STREET:		EMAIL: gerhardharmony@gmail.com	
CITY:	STATE:	ZIP:	
JOB NAME: Harmony	JOB LOCATION: 3500 Harmony Square Drive West		

We are pleased to submit this estimate for material and labor to improve the life and appearance of your asphalt surface and to aid in your business success. Our following recommendations are in accordance with the general practices and standards of the asphalt paving industry. We pride ourselves in being Orlando's oldest sealcoating company, established in 1978.

**NEW WORK/OR REPAIR WORK**

PATCHING:  CARSTOPS:   
 CURBING:  OVERLAYS:   
 SAWCUTTING:

**SEALING**  sq. ft.

COATS:  SPRAY METHOD:   
 COAT:  DRAG METHOD:

**PREPARATION**

SWEEP AND/OR VACUUM:   
 ASPHALT SURFACES

**PAVING**  sq. yd.

OVERLAY:

PAINTE CARSTOPS: <input type="checkbox"/>	EA.	SPEED BUMPS: <input type="checkbox"/>
YELLOW LINES: <input type="checkbox"/>	FT.	ARROWS: <input type="checkbox"/>
WHITE LINES: <input type="checkbox"/>	FT.	HANDICAPS: <input type="checkbox"/>
YELLOW CURBS: <input type="checkbox"/>	FT.	STOP BARS: <input type="checkbox"/>
WHITE CURBS: <input type="checkbox"/>	FT.	STENCILLING: <input type="checkbox"/>

SEALING	_____
PAVING	_____
STRIPING	_____
<b>ADDITIONAL WORK</b>	<b>\$9,600.00</b>
<b>TOTAL</b>	<b>\$9,600.00</b>

**ADDITIONAL WORK TO BE PERFORMED:**

Demo approx. 800 sf of root damaged 4" concrete sidewalk and haul away. Form and pour 800 sf of 4" sidewalk. \$9600.00 Any additional remove and replace will be at \$12.00 per square foot. Price does not include removal of roots, replacing of any landscaping or irrigation.

**WE PROPOSE** to complete the above work in accordance with above specifications for the sum of:

NINE THOUSAND SIX HUNDRED DOLLARS AND NO CENTS

\$9,600.00

Payment due upon receipt-1.5% finance charge added past 30 days.

When signed by customer and/or owner, this becomes a legal contract. Customer and/or owner acknowledges the checked items, attached exhibits and terms thereof. Proposal price effective for 30 days.

Authorized Signature Gary Rumpza  
 GARY RUMPZA Sales Representative

**ACCEPTANCE OF PROPOSAL** The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature \_\_\_\_\_  
 Date of Acceptance \_\_\_\_\_

## **Seventh Order of Business**

**7A**

## MEMORANDUM

**TO: Board of Supervisors, Harmony CDD**  
**FROM: Helena Randel, Accountant II**  
**CC: Kristen Suit, District Manager**  
**DATE: April 13, 2020**  
**SUBJECT: March 2020 Financials**

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Please find the attached March 2020 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the annual budget and for expenditures to be at or below the annual budget. To assist with your review, an overview of each District fund is provided below. Should you have any questions or require additional information, please contact me at Helena.Randel@Inframark.com.

### General Fund

- Accounts Receivable includes amounts due from the Tax Collector's office.
- Due to Other Funds in the amount of \$9,596 was transferred in April.
- Total Revenue through March is approximately 60% of the annual budget.
  - Other Miscellaneous Revenues - tax collector to refund 2019 assessments of \$678.
  - Insurance Reimbursements - sign, post and shrub damage claim of \$891.
- Total Expenditures through March are at 48% of the annual budget.
  - ▶ Administrative
    - ProfServ-Engineering - Boyd Civil Engineering services.
    - Postage and Freight - FedEx services and reimbursements to Inframark.
    - Rental-Meeting Room - FY20 room rental services were recorded as a prepayment, when paid in Sept. 2019, then moved to 'Rental-Meeting Room' in October 2019.
    - Misc.-Contingency - Includes Centerstate bank fees, reimbursement to Inframark and services provided by the HOA.
  - ▶ Field
    - ProfServ-Field Management - Florida Resource Mgmt services and health/life insurance.
  - ▶ Landscaping Services
    - R&M-Trees and Trimming - Lift, thin, remove and plant community trees.
    - Miscellaneous Services - East lake berm maintenance and ancillary landscaping costs.
  - ▶ Utilities
    - Electricity-General - Services provided by OUC.
    - Electricity-Streetlighting - Services provided by OUC.
  - ▶ Operation & Maintenance
    - Communication-Telephone - Sprint Solutions.
    - R&M-Pools - Rebuild kit, supplies, monthly control lease for Ashley Park, splash pad repairs and pool umbrellas.
    - R&M-User Supported Facility - Pud amendment, application fee, and RV storage and community garden area boundary survey.
    - Miscellaneous Services - Johnston Surveying - Field Stake E. Boundary.
    - Misc.-Contingency - Printers (2), Adobe Acrobat Pro, hedge trimmer, iCloud storage, plastic shelving, work boots, job posting and ancillary costs. The District is required to mitigate certain invasive weeds. This is largely a chemical and equipment based process. These expenses will be shown under Misc. Contingency within the FY2020 budget.
    - Capital Outlay-Other - Playground equipment and 4" well.
    - Capital Outlay-Vehicles - Polaris Utility Vehicle.
    - Reserve-Renewal & Replacement - Costs associated with trailer (trench \$1,500, disconnect power and move service \$6,380, truck rental and container lease \$2,900, installation of shell area \$7,725).
  - ▶ Other Financing Sources (Uses)
    - Operating Transfers-Out-FY18, FY19 and FY20 VC1 debt service assessments transferred from the general fund to the series 2015 debt service fund.
- In FY 2019, the general fund loaned the series 2015 debt service fund \$53,231.95 to cover a shortfall. This loan has been repaid.
- In FY 2020, the general fund loaned the series 2015 debt service fund \$4,658.20 to cover a shortfall.

**HARMONY**

Community Development District

*Financial Report*

*March 31, 2020*

**Prepared by**



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**HARMONY**

Community Development District

**Financial Statements**

(Unaudited)

**March 31, 2020**

**HARMONY**

Community Development District

**Governmental Funds****Balance Sheet**  
March 31, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2014 DEBT SERVICE FUND</b>	<b>SERIES 2015 DEBT SERVICE FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>				
Cash - Checking Account	\$ 417,638	\$ -	\$ -	\$ 417,638
Accounts Receivable	1,372	-	-	1,372
Due From Other Funds	-	9,596	-	9,596
Investments:				
Certificates of Deposit - 12 Months	106,442	-	-	106,442
Money Market Account	882,746	-	-	882,746
Prepayment Account	-	21,328	402,003	423,331
Reserve Fund	-	607,313	340,000	947,313
Revenue Fund	-	976,104	564,786	1,540,890
<b>TOTAL ASSETS</b>	<b>\$ 1,408,198</b>	<b>\$ 1,614,341</b>	<b>\$ 1,306,789</b>	<b>\$ 4,329,328</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 48,600	\$ -	\$ -	\$ 48,600
Accrued Expenses	27,927	-	-	27,927
Due To Other Funds	9,596	-	-	9,596
<b>TOTAL LIABILITIES</b>	<b>86,123</b>	<b>-</b>	<b>-</b>	<b>86,123</b>
<b><u>FUND BALANCES</u></b>				
<b>Restricted for:</b>				
Debt Service	-	1,614,341	1,306,789	2,921,130
<b>Assigned to:</b>				
Operating Reserves	423,528	-	-	423,528
Reserves-Renewal & Replacement	92,370	-	-	92,370
Reserves - Self Insurance	50,000	-	-	50,000
Reserves - Sidewalks & Alleyways	153,208	-	-	153,208
<b>Unassigned:</b>	<b>602,969</b>	<b>-</b>	<b>-</b>	<b>602,969</b>
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,322,075</b>	<b>\$ 1,614,341</b>	<b>\$ 1,306,789</b>	<b>\$ 4,243,205</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,408,198</b>	<b>\$ 1,614,341</b>	<b>\$ 1,306,789</b>	<b>\$ 4,329,328</b>



**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>
<b>REVENUES</b>				
Interest - Investments	\$ 6,000	\$ 3,000	\$ 6,829	\$ 3,829
Interest - Tax Collector	-	-	655	655
Special Assmnts- Tax Collector	1,876,212	1,782,401	1,103,908	(678,493)
Special Assessments-Tax Collector-VC1	(22,435)	(21,313)	-	21,313
Special Assmnts- Discounts	(75,048)	(71,296)	(42,463)	28,833
Other Miscellaneous Revenues	-	-	678	678
Access Cards	1,200	600	490	(110)
Insurance Reimbursements	-	-	891	891
Facility Revenue	300	150	700	550
User Facility Revenue	12,600	6,300	2,590	(3,710)
<b>TOTAL REVENUES</b>	<b>1,798,829</b>	<b>1,699,842</b>	<b>1,074,278</b>	<b>(625,564)</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
P/R-Board of Supervisors	11,200	5,598	3,600	1,998
FICA Taxes	857	426	275	151
ProfServ-Arbitrage Rebate	1,200	-	-	-
ProfServ-Dissemination Agent	1,500	1,500	-	1,500
ProfServ-Engineering	7,500	3,750	4,134	(384)
ProfServ-Legal Services	75,000	37,500	36,803	697
ProfServ-Mgmt Consulting Serv	64,985	32,493	32,493	-
ProfServ-Property Appraiser	779	779	392	387
ProfServ-Special Assessment	8,822	8,822	8,822	-
ProfServ-Trustee Fees	10,024	-	-	-
Auditing Services	4,355	4,355	-	4,355
Postage and Freight	750	378	522	(144)
Rental - Meeting Room	4,200	2,100	3,600	(1,500)
Insurance - General Liability	27,867	27,867	22,888	4,979
Printing and Binding	2,000	1,002	212	790
Legal Advertising	900	450	-	450
Misc-Property Taxes	26,600	25,270	-	25,270
Misc-Records Storage	150	78	-	78
Misc-Assessmnt Collection Cost	37,524	35,648	21,229	14,419
Misc-Contingency	2,600	1,302	700	602
Office Supplies	150	78	-	78
Annual District Filing Fee	175	175	175	-
<b>Total Administration</b>	<b>289,138</b>	<b>189,571</b>	<b>135,845</b>	<b>53,726</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>
<b><u>Field</u></b>				
ProfServ-Field Management	290,000	145,002	137,665	7,337
<b>Total Field</b>	<b>290,000</b>	<b>145,002</b>	<b>137,665</b>	<b>7,337</b>
<b><u>Landscape Services</u></b>				
Contracts-Mulch	61,000	30,498	29,749	749
Contracts - Landscape	278,000	139,002	133,011	5,991
Cntrs-Shrub/Grnd Cover Annual Svc	157,000	78,498	77,258	1,240
R&M-Irrigation	15,000	7,500	3,076	4,424
R&M-Trees and Trimming	25,000	12,498	29,810	(17,312)
Miscellaneous Services	27,475	13,740	13,896	(156)
<b>Total Landscape Services</b>	<b>563,475</b>	<b>281,736</b>	<b>286,800</b>	<b>(5,064)</b>
<b><u>Utilities</u></b>				
Electricity - General	32,000	16,002	19,860	(3,858)
Electricity - Streetlighting	88,000	43,998	50,043	(6,045)
Utility - Water & Sewer	150,000	75,000	59,996	15,004
<b>Total Utilities</b>	<b>270,000</b>	<b>135,000</b>	<b>129,899</b>	<b>5,101</b>
<b><u>Operation &amp; Maintenance</u></b>				
Communication - Telephone	4,500	2,250	2,577	(327)
Utility - Refuse Removal	3,000	1,500	1,478	22
R&M-Ponds	10,000	4,998	2,501	2,497
R&M-Pools	25,000	12,498	17,027	(4,529)
R&M-Roads & Alleyways	5,000	2,502	611	1,891
R&M-Sidewalks	15,000	7,500	3,304	4,196
R&M-Vehicles	20,000	10,002	4,847	5,155
R&M-User Supported Facility	12,600	6,300	9,570	(3,270)
R&M-Equipment Boats	7,500	3,750	2,496	1,254
R&M-Parks & Facilities	70,000	34,998	11,111	23,887
Miscellaneous Services	2,400	1,200	1,250	(50)
Misc-Contingency	9,000	4,500	3,025	1,475
Misc-Security Enhancements	7,500	3,750	2,731	1,019
Op Supplies - Fuel, Oil	5,000	2,502	1,821	681
Cap Outlay - Other	5,000	5,000	33,073	(28,073)
Cap Outlay - Vehicles	20,000	20,000	15,451	4,549
Reserve - Renewal&Replacement	-	-	18,505	(18,505)
Reserve - Sidewalks & Alleyways	60,000	60,000	-	60,000
<b>Total Operation &amp; Maintenance</b>	<b>281,500</b>	<b>183,250</b>	<b>131,378</b>	<b>51,872</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2020

<b>ACCOUNT DESCRIPTION</b>	<b>ANNUAL ADOPTED BUDGET</b>	<b>YEAR TO DATE BUDGET</b>	<b>YEAR TO DATE ACTUAL</b>	<b>VARIANCE (\$) FAV(UNFAV)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,694,113</b>	<b>934,559</b>	<b>821,587</b>	<b>112,972</b>
Excess (deficiency) of revenues Over (under) expenditures	104,716	765,283	252,691	(512,592)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers-Out	-	-	(83,196)	(83,196)
Contribution to (Use of) Fund Balance	104,716	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>104,716</b>	<b>-</b>	<b>(83,196)</b>	<b>(83,196)</b>
Net change in fund balance	\$ 104,716	\$ 765,283	\$ 169,495	\$ (595,788)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>1,152,580</b>	<b>1,152,580</b>	<b>1,152,580</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,257,296</b>	<b>\$ 1,917,863</b>	<b>\$ 1,322,075</b>	

**HARMONY**

Community Development District

*Series 2014 Debt Service Fund*

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2020

<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>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 1,000	\$ 498	\$ 7,409	\$ 6,911
Special Assmnts- Tax Collector	1,255,895	1,193,100	743,309	(449,791)
Special Assmnts- Prepayment	-	-	21,328	21,328
Special Assmnts- Discounts	(50,235)	(47,723)	(28,592)	19,131
<b>TOTAL REVENUES</b>	<b>1,206,660</b>	<b>1,145,875</b>	<b>743,454</b>	<b>(402,421)</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessmnt Collection Cost	25,118	23,862	14,294	9,568
<b>Total Administration</b>	<b>25,118</b>	<b>23,862</b>	<b>14,294</b>	<b>9,568</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	615,000	-	-	-
Principal Prepayments	-	-	70,000	(70,000)
Interest Expense	571,213	285,606	285,606	-
<b>Total Debt Service</b>	<b>1,186,213</b>	<b>285,606</b>	<b>355,606</b>	<b>(70,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,211,331</b>	<b>309,468</b>	<b>369,900</b>	<b>(60,432)</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,671)	836,407	373,554	(462,853)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(4,671)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(4,671)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (4,671)	\$ 836,407	\$ 373,554	\$ (462,853)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>1,240,787</b>	<b>1,240,787</b>	<b>1,240,787</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,236,116</b>	<b>\$ 2,077,194</b>	<b>\$ 1,614,341</b>	

**HARMONY**

Community Development District

*Series 2015 Debt Service Fund*

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending March 31, 2020

<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>
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 300	\$ 150	\$ 6,464	\$ 6,314
Special Assmnts- Tax Collector	1,029,367	977,899	558,274	(419,625)
Special Assmnts- Prepayment	-	-	397,969	397,969
Special Assmnts- Discounts	(41,175)	(39,117)	(21,474)	17,643
<b>TOTAL REVENUES</b>	<b>988,492</b>	<b>938,932</b>	<b>941,233</b>	<b>2,301</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessmnt Collection Cost	20,587	19,558	10,736	8,822
<b>Total Administration</b>	<b>20,587</b>	<b>19,558</b>	<b>10,736</b>	<b>8,822</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	430,000	-	-	-
Principal Prepayments	-	-	955,000	(955,000)
Interest Expense	556,606	278,303	278,303	-
<b>Total Debt Service</b>	<b>986,606</b>	<b>278,303</b>	<b>1,233,303</b>	<b>(955,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,007,193</b>	<b>297,861</b>	<b>1,244,039</b>	<b>(946,178)</b>
Excess (deficiency) of revenues Over (under) expenditures	(18,701)	641,071	(302,806)	(943,877)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	-	83,196	83,196
Contribution to (Use of) Fund Balance	(18,701)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(18,701)</b>	<b>-</b>	<b>83,196</b>	<b>83,196</b>
Net change in fund balance	\$ (18,701)	\$ 641,071	\$ (219,610)	\$ (860,681)
<b>FUND BALANCE, BEGINNING (OCT 1, 2019)</b>	<b>1,526,399</b>	<b>1,526,399</b>	<b>1,526,399</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,507,698</b>	<b>\$ 2,167,470</b>	<b>\$ 1,306,789</b>	

**HARMONY**

Community Development District

**Supporting Schedules**

**March 31, 2020**

**HARMONY**  
Community Development District

**Non-Ad Valorem Special Assessments  
Osceola County Tax Collector - Monthly Collection Report  
For the Fiscal Year Ending September 30, 2020**

Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	Allocation by Fund		
					General Fund	Series 2014 Debt Service Fund	Series 2015 Debt Service Fund
<b>ASSESSMENTS LEVIED FY 2020</b>				\$ 4,039,513	\$ 1,853,780	\$ 1,248,230	\$ 937,503
Allocation %				100%	45.89%	30.90%	23.21%
11/08/19	11,970	657	245	12,871	5,907	3,977	2,987
11/21/19	222,565	9,463	4,542	236,570	108,565	73,101	54,904
12/06/19	1,608,753	68,399	32,832	1,709,984	784,732	528,394	396,859
12/09/19	844	10	17	871	400	269	202
12/23/19	296,629	11,114	6,054	313,797	144,005	96,965	72,827
01/10/20	43,523	1,374	888	45,785	21,011	14,148	10,626
01/13/20	4,833	145	99	5,077	2,330	1,569	1,178
02/12/20	44,693	986	912	46,592	21,382	14,397	10,813
02/12/20	1,839	20	38	1,896	870	586	440
03/09/20	31,053	360	634	32,048	14,707	9,903	7,438
<b>TOTAL</b>	\$ 2,266,702	\$ 92,529	\$ 46,260	\$ 2,405,491	\$ 1,103,908	\$ 743,309	\$ 558,274
Collected in %				60%	60%	60%	60%
<b>TOTAL OUTSTANDING</b>				\$ 1,634,022	\$ 749,872	\$ 504,921	\$ 379,229

1.) Prepayments were received during the budget process resulting in a variance between assessments budgeted and assessments placed on the tax roll.

**HARMONY**  
Community Development District

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**Cash and Investment Report**  
*March 31, 2020*

**General Fund**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account- Operating	CenterState Bank	Interest Bearing Account	n/a	0.05%	\$410,377
Debit Account	CenterState Bank	Debit Account	n/a	0.25%	\$7,261
				<b>Subtotal</b>	<b>\$417,638</b>
Certificate of Deposit	BankUnited	12 month CD	2/19/2021	1.60%	\$106,442
Money Market Account	BankUnited	Money Market Account	n/a	1.05%	\$882,746
				<b>Subtotal</b>	<b>\$989,188</b>

**Debt Service and Capital Projects Funds**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2014 Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.02%	\$21,328
Series 2014 Reserve Fund	US Bank	US Bank Governmental Obligation Fund	n/a	0.02%	\$607,313
Series 2014 Revenue Fund	US Bank	US Bank Governmental Obligation Fund	n/a	0.02%	\$976,104
Series 2015 Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.02%	\$402,003
Series 2015 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.02%	\$340,000
Series 2015 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.02%	\$564,786
				<b>Subtotal</b>	<b>\$2,911,534</b>
				<b>Total</b>	<b>\$4,318,360</b>

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**7B**

# Harmony

Community Development District

General Fund

**Invoice Approval Report # 240**

**April 14, 2020**

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount
<b>AMERITAS LIFE INSURANCE CORP.</b>	021720-0000	R	\$ 69.04
		Vendor Total	\$ 69.04
<b>BRIGHT HOUSE NETWORKS - ACH</b>	028483401030720 ACH	R	\$ 123.98
	028483501033020 ACH	R	\$ 99.98
	Vendor Total		\$ 223.96
<b>FEDEX</b>	6-952-66770	R	\$ 14.87
	6-973-27793	R	\$ 14.38
	Vendor Total		\$ 29.25
<b>FLORIDA RESOURCE MGT LLC-ACH</b>	80412 ACH	R	\$ 10,355.71
	80590 ACH	R	\$ 10,412.30
	80758 ACH	R	\$ 10,509.70
	Vendor Total		\$ 31,277.71
<b>GARY'S GRADING INC.</b>	2020-1305	R	\$ 950.00
		Vendor Total	\$ 950.00
<b>HARMONY CDD</b>	030920	R	\$ 125,000.00
	032020	R	\$ 35,000.00
	Vendor Total		\$ 160,000.00
<b>HARMONY CDD C/O U.S. BANK</b>	3/12/2020-2	R	\$ 7,206.96
		Vendor Total	\$ 7,206.96
<b>INFRAMARK, LLC</b>	49756	A	\$ 5,467.37
	50642	A	\$ 5,428.32
	Vendor Total		\$ 10,895.69
<b>JOHNSTON'S SURVEYING INC.</b>	34309	R	\$ 3,250.00
		Vendor Total	\$ 3,250.00
<b>KATRINA S SCARBOROUGH</b>	2018348	R	\$ 391.79
		Vendor Total	\$ 391.79
<b>NORTH SOUTH SUPPLY, INC.</b>	3317861	R	\$ 56.25
	3317860	R	\$ 891.63
	Vendor Total		\$ 947.88
<b>ORLANDO UTILITIES COMMISSION-ACH</b>	030920-9921 ACH	R	\$ 11,541.47
		Vendor Total	\$ 11,541.47

# Harmony

Community Development District

General Fund

## Invoice Approval Report # 240

**April 14, 2020**

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount
OSCAR INSURANCE CO OF FL - ACH	08547065-2ED9 ACH	R	\$ 851.80
	08233658-9431 ACH	R	\$ 851.80
	<b>Vendor Total</b>		<b>\$ 1,703.60</b>
DBA PINEY BRANCH MOTORS INC - ACH (ALLIED TRAILERS)	RI1002926 ACH	R	\$ 490.00
	RI1002927 ACH	R	\$ 90.00
	<b>Vendor Total</b>		<b>\$ 580.00</b>
POOLSURE	101295603277	R	\$ 60.00
	101295603685	R	\$ 405.00
	101295603834	R	\$ 300.00
	101295603831	R	\$ 300.00
	<b>Vendor Total</b>		<b>\$ 1,065.00</b>
PROPET DISTRIBUTORS INC.	129214	R	\$ 1,680.00
	<b>Vendor Total</b>		<b>\$ 1,680.00</b>
SERVELLO & SONS INC	16278	R	\$ 2,487.00
	16279	R	\$ 560.00
	16083	R	\$ 39,080.96
	16145	R	\$ 653.42
	<b>Vendor Total</b>		<b>\$ 42,781.38</b>
SPRINT SOLUTIONS, INC. - ACH	244553043-080 ACH	R	\$ 428.34
	<b>Vendor Total</b>		<b>\$ 428.34</b>
DBA STEPHEN K. GROOMS (PRESSURE WASH THIS)	1632	R	\$ 650.00
	<b>Vendor Total</b>		<b>\$ 650.00</b>
TOHO	031720 ACH	R	\$ 14,400.11
	<b>Vendor Total</b>		<b>\$ 14,400.11</b>
WASTE CONNECTIONS OF FL.	1267142	R	\$ 150.00
	<b>Vendor Total</b>		<b>\$ 150.00</b>
YOUNG QUALLS, P.A.	15968	A	\$ 13,527.75
	<b>Vendor Total</b>		<b>\$ 13,527.75</b>

Total \$ 303,749.93

<b>Total Invoices \$ 303,749.93</b>
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**HARMONY**

Community Development District

**Check Register**

**March 1 - March 31, 2020**

**HARMONY**  
**Community Development District**

**Payment Register by Bank Account**  
 For the Period from 3/1/20 to 3/31/20  
 (Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<b>BANKUNITED - MMA - (ACCT# XXXXX2815)</b>									
Check	114	03/17/20	Vendor	HARMONY CDD	030920	TRANSFER BU MM TO CK	Due to other Funds	131000	\$125,000.00
Check	115	03/20/20	Vendor	HARMONY CDD	032020	TRXFR FROM BU MM TO CK	Due to other Funds	131000	\$35,000.00
<b>Account Total</b>									<b>\$160,000.00</b>

**CENTERSTATE BANK GF - (ACCT# XXXXX2933)**

Check	55385	03/03/20	Vendor	BOYD CIVIL ENGINEERING	02560	ENG SRV FOR 12/30-02/02/20	ProfServ-Engineering	001-531013-51501	\$2,448.26
Check	55386	03/03/20	Vendor	FEDEX	6-939-17613	SRVCS THRU 02/25/20	Postage and Freight	001-541006-51301	\$14.41
Check	55387	03/03/20	Vendor	INFRAMARK, LLC	48246	JAN 2020 MGNT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$5,415.42
Check	55387	03/03/20	Vendor	INFRAMARK, LLC	48246	JAN 2020 MGNT FEES	Postage and Freight	001-541006-51301	\$16.50
Check	55387	03/03/20	Vendor	INFRAMARK, LLC	48246	JAN 2020 MGNT FEES	Printing and Binding	001-547001-51301	\$27.65
Check	55388	03/03/20	Vendor	POOLSURE	101295602311	MAR ASHLEY PARK CONTROL LEASE	R&M-Pools	001-546074-53910	\$60.00
Check	55389	03/05/20	Vendor	AUSTIN ENVIRONMENTAL	8720	WETLAND MONITORING	Misc-Contingency	001-549900-53910	\$2,450.00
Check	55390	03/05/20	Vendor	JOHNSTON'S SURVEYING INC.	022620	SURVEY RETAINER	R&M-User Supported Facility	001-546159-53910	\$3,000.00
Check	55391	03/10/20	Vendor	ADVANCED MARINE SERVICES	104566	BATTERY	R&M-Equipment Boats	001-546223-53910	\$151.99
Check	55392	03/10/20	Vendor	NORTH SOUTH SUPPLY, INC.	3307514	IRRIGATION SUPPLIES	R&M-Irrigation	001-546041-53902	\$201.75
Check	55392	03/10/20	Vendor	NORTH SOUTH SUPPLY, INC.	3308208	IRRIGATION SUPPLIES	R&M-Irrigation	001-546041-53910	\$68.18
Check	55393	03/10/20	Vendor	POOLSURE	101295602794	SWIM CLUB BLEACH & ACID	R&M-Pools	001-546074-53910	\$480.00
Check	55394	03/11/20	Vendor	HARMONY CDD C/O U.S. BANK	30520	2015 VC1 FY20 ASSESSMENTS	Misc-Property Taxes	001-549044-51301	\$26,600.07
Check	55395	03/12/20	Vendor	FEDEX	6-946-23056	SRVCS THRU 02/27/20	Postage and Freight	001-541006-51301	\$17.21
Check	55396	03/12/20	Vendor	NORTH SOUTH SUPPLY, INC.	3309489	IRRIGATION SUPPLIES	R&M-Irrigation	001-546041-53902	\$64.15
Check	55397	03/12/20	Vendor	POOLSURE	101295602884	3/2 ASHLEY PARK BLEACH	R&M-Pools	001-546074-53910	\$337.50
Check	55398	03/17/20	Vendor	HARMONY CDD C/O U.S. BANK	3/12/2020-2	TRFR TAX COLLECT SER 2015	Due to other Funds	204-131000-51301	\$7,206.96
Check	55399	03/17/20	Vendor	WASTE CONNECTIONS OF FL.	1262167	3/1/20-3/31/20 TRASH PICKUP	Utility - Refuse Removal	001-543020-53910	\$255.00
Check	55400	03/19/20	Vendor	AMERITAS LIFE INSURANCE CORP.	021720-0000	03/01-03/31/20 LIFE INSUR	ProfServ-Field Management	001-531016-53901	\$69.04
Check	55401	03/19/20	Vendor	FEDEX	6-952-66770	SRVCS THRU 03/10/20	Postage and Freight	001-541006-51301	\$14.87
Check	55402	03/19/20	Vendor	GARY'S GRADING INC.	2020-1305	SHELL ROCK - 2 LOADS	SHELL ROCK	001-568130-53910	\$950.00
Check	55403	03/19/20	Vendor	STEPHEN K. GROOMS	1632	PRESSURE WASHING	R&M-Parks & Facilities	001-546225-53910	\$650.00
Check	55404	03/23/20	Vendor	AMERITAS LIFE INSURANCE CORP.	121919-0000	01/01-01/31/20 LIFE INSUR	ProfServ-Field Management	001-531016-53901	\$69.04
Check	55405	03/23/20	Vendor	JOHNSTON'S SURVEYING INC.	34309	BOUNDARY SURVEY BALANCE	R&M-User Supported Facility	001-546159-53910	\$3,250.00
Check	55406	03/23/20	Vendor	SERVELLO & SONS INC	16278	PLANTINGS	Miscellaneous Services	001-549001-53902	\$2,487.00
Check	55406	03/23/20	Vendor	SERVELLO & SONS INC	16279	BAHIA LAY ONLY	Miscellaneous Services	001-549001-53902	\$560.00
Check	55407	03/30/20	Vendor	BOYD CIVIL ENGINEERING	02589	ENG SRVC FOR 2/3/20-3/1/20	ProfServ-Engineering	001-531013-51501	\$600.00
Check	55408	03/30/20	Vendor	INFRAMARK, LLC	48984	FEB MNGT SRVCS	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$5,415.42
Check	55408	03/30/20	Vendor	INFRAMARK, LLC	48984	FEB MNGT SRVCS	Printing and Binding	001-547001-51301	\$34.70
Check	55409	03/30/20	Vendor	YOUNG QUALLS, P.A.	15957	GEN COUNSEL THRU 02/29/20	ProfServ-Legal Services	001-531023-51401	\$7,327.75
ACH	DD505	03/02/20	Vendor	ORLANDO UTILITIES COMMISSION-ACH	021020-9921 ACH	01/08/20-02/10/20 UTILITY SRVCS	Electricity - General	001-543006-53903	\$4,128.00

**HARMONY**  
**Community Development District**

**Payment Register by Bank Account**  
 For the Period from 3/1/20 to 3/31/20  
 (Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH	DD505	03/02/20	Vendor	ORLANDO UTILITIES COMMISSION-ACH	021020-9921 ACH	01/08/20-02/10/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53903	\$8,670.02
ACH	DD506	03/02/20	Employee	STEVEN P. BERUBE	PAYROLL	March 02, 2020 Payroll Posting			\$184.70
ACH	DD507	03/02/20	Employee	DAVID L. FARNSWORTH	PAYROLL	March 02, 2020 Payroll Posting			\$184.70
ACH	DD508	03/02/20	Employee	WILLIAM BOKUNIC	PAYROLL	March 02, 2020 Payroll Posting			\$184.70
ACH	DD509	03/02/20	Employee	MICHAEL J. SCARBOROUGH	PAYROLL	March 02, 2020 Payroll Posting			\$184.70
ACH	DD512	03/05/20	Vendor	PINEY BRANCH MOTORS INC - ACH	RI997557 ACH	03/02/20-04/01/20 40' CONTAINER LEASE	Reserve - Renewal&Replacement	001-568130-53910	\$90.00
ACH	DD513	03/05/20	Vendor	PINEY BRANCH MOTORS INC - ACH	RI997556 ACH	03/02/20-04/01/20 40' TRUCK RENTAL	Reserve - Renewal&Replacement	001-568130-53910	\$490.00
ACH	DD514	03/20/20	Vendor	SPRINT SOLUTIONS, INC. - ACH	244553043-079 ACH	01/26/20-02/25/20 244553043	Communication - Telephone	001-541003-53910	\$428.73
ACH	DD516	03/16/20	Vendor	BRIGHT HOUSE NETWORKS - ACH	028483501030120 ACH	02/28-03/27/20 0050284835-01 Internet	Misc-Security Enhancements	001-549911-53910	\$99.98
ACH	DD517	03/23/20	Vendor	BRIGHT HOUSE NETWORKS - ACH	028483401030720 ACH	3/06-04/05/20 0050284834-01 Internet	Misc-Security Enhancements	001-549911-53910	\$123.98
ACH	DD518	03/12/20	Vendor	FLORIDA RESOURCE MGT LLC-ACH	80412 ACH	PAYROLL PE 03/08/20	ProfServ-Field Management	001-531016-53901	\$10,355.71
ACH	DD519	03/30/20	Vendor	ORLANDO UTILITIES COMMISSION-ACH	030920-9921 ACH	02/10/20-03/09/20 UTILITY SRVCS	Electricity - General	001-543006-53903	\$3,304.14
ACH	DD519	03/30/20	Vendor	ORLANDO UTILITIES COMMISSION-ACH	030920-9921 ACH	02/10/20-03/09/20 UTILITY SRVCS	Electricity - Streetlighting	001-543013-53903	\$8,237.33
ACH	DD524	03/26/20	Vendor	FLORIDA RESOURCE MGT LLC-ACH	80590 ACH	PAYROLL PE 03/26/20	ProfServ-Field Management	001-531016-53901	\$10,412.30
ACH	DD528	03/03/20	Vendor	OSCAR INSURANCE CO OF FL - ACH	08233658-9431 ACH	03/01/20-03/31/20 HEALTH INSUR	ProfServ-Field Management	001-531016-53901	\$851.80
ACH	DD533	03/16/20	Vendor	TOHO WATER AUTHORITY - ACH	021620 ACH	01/17/20-02/16/20 UTILITY SRVCS	Utility - Water & Sewer	001-543021-53903	\$9,437.39
ACH	DD535	03/16/20	Vendor	TOHO WATER AUTHORITY - ACH	021620-8389-2 ACH	8389-incorrect bill date rec'd-correcting #2	Utility - Water & Sewer	001-543021-53903	\$90.28

**Account Total** \$127,701.33

<b>Total Amount Paid</b>	<b>\$287,701.33</b>
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**HARMONY**  
**Community Development District**

**Debit Card Invoices**

**March 1 - March 31, 2020**

**Monthly Debit Card Purchases  
Mar-20**

<b>Date</b>	<b>Vendor</b>	<b>Description</b>	<b>Amount</b>
3/2/2020	KJMotorSports	ATV Tires	226.06
3/2/2020	Dr. Trend Micro	Trend Micro Antivirus	53.95
3/12/2020	Seat Shop	GMC Sierra Leather Seat Cover	209.00
3/18/2020	Promology eBay	Blue Nitrile Gloves	127.80
3/20/2020	Dillonbroth	Yamaha Air Cleaner Filter	32.00
3/26/2020	Bangindisco	Extension Cord	4.23
3/2/2020	Amazon	LED Trailer Light, Brake Stop Turn Tail License Light	28.14
3/2/2020	Amazon	Nozzle	7.98
3/2/2020	Amazon	Enzyme Fuel Treatment	12.52
3/2/2020	Amazon	SanDisk 32G Memory Card	6.99
3/2/2020	Amazon	Oterkin iPhone 7/8 Waterproof Case	19.98
3/3/2020	Apple.com	iCloud 200 GB Storage Plan (Apple)	2.99
3/4/2020	Amazon	Sealant, Silicone Gasket, Gloves, Mouse Pad, Keyboard Mat	43.81
3/4/2020	Amazon	Fire Extinguisher	20.99
3/5/2020	Amazon	Road Signs - Do Not Enter	309.92
3/5/2020	Sunoco	Fuel	43.03
3/5/2020	Wawa	Fuel	57.54
3/6/2020	Ace Hardware	Supplies	100.07
3/9/2020	Jami Tires	1 Custom Item	24.00
3/9/2020	Amazon	Security Camera Sign	10.95
3/12/2020	Amazon	Pressure Washer Hose Assembly	97.80
3/12/2020	Sunoco	Fuel	54.25
3/12/2020	Sunoco	Fuel	43.90
3/12/2020	Ace Hardware	Misc. Fasteners	50.29
3/16/2020	Amazon	Hand Truck Replacement Wheels	64.06
3/16/2020	Amazon	Mobile 1 Motor Oil	45.67
3/16/2020	Amazon	Patio Umbrellas	145.02
3/17/2020	Amazon	Road Signs - Do Not Enter	77.48
3/18/2020	Amazon	Mothers Trim Cleaner	39.99
3/18/2020	Amazon	Rubbermaid Commercial Microburst 3000 Refill Pack	59.97
3/18/2020	Amazon	Wireless Car Charger	27.99
3/19/2020	Amazon	Hand Truck Replacement Wheels	(64.06)
3/20/2020	Amazon	Wire Stripper	6.99
3/20/2020	Amazon	Patio Umbrellas	139.96
3/20/2020	Wawa	Fuel	43.47
3/20/2020	Amazon	Security Lights	37.99
3/20/2020	Amazon	Security Lights	37.99
3/23/2020	Glacier Water Vending	Staff Water	1.60
3/23/2020	Glacier Water Vending	Staff Water	1.60
3/23/2020	Glacier Water Vending	Staff Water	1.60
3/23/2020	Glacier Water Vending	Staff Water	1.60
3/23/2020	Sunoco	Fuel	51.82
3/23/2020	Sunoco	Fuel	23.71
3/25/2020	Amazon	Patio Umbrella	(72.51)
3/25/2020	Amazon	Trash Can Liners	76.73
3/25/2020	Amazon	Kayak Paddles	70.18
3/26/2020	Home Depot	Supplies	138.00
3/27/2020	Amazon	Nitrile Gloves	79.89
3/27/2020	Amazon	Letter Size Laminating Pouches	12.99
3/30/2020	Amazon	Pressure Washer Nozzle	17.99
3/30/2020	Amazon	Folding Boat Seat	69.99
3/30/2020	Sunoco	Fuel	44.24
3/30/2020	Sunoco	Fuel	13.39
		<b>TOTAL</b>	<b>2,783.53</b>



**7C.**

**Harmony Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2019**

**Harmony Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2019**

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## REPORT OF INDEPENDENT AUDITORS

To the Board of Supervisors  
Harmony Community Development District  
Osceola County, Florida

### Report on the Financial Statements

We have audited the accompanying financial statements of Harmony Community Development District as of and for the year ended September 30, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Fort Pierce / Stuart



To the Board of Supervisors  
Harmony Community Development District

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major funds of Harmony Community Development District, as of September 30, 2019, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

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

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated March 30, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Harmony Community Development District's internal control over financial reporting and compliance.

*Berger Toombs Elam  
(Gaines) + Frank*

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

March 30, 2020

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

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

The *government-wide financial statements* and the *fund financial statements* provide different pictures of the District. The *government-wide financial statements* provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including land, buildings and improvements, and infrastructure are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The *fund financial statements* provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the *fund financial statements* to the *government-wide financial statements*, a reconciliation is provided from the *fund financial statements* to the *government-wide financial statements*.

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2019.

- ◆ The District's total liabilities exceeded total assets by \$(6,210,726) (net position). Unrestricted net position for Governmental Activities was \$(6,645,133). Governmental Activities restricted net position was \$1,349,950 and net investment in capital assets were \$(915,543).
- ◆ Governmental activities revenues totaled \$5,276,583 while governmental activities expenses totaled \$3,586,145.

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

**Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

**Net Position**

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Current assets	\$ 1,219,317	\$ 1,251,194
Restricted assets	2,751,878	2,080,718
Capital assets	12,217,228	12,642,234
Total Assets	<u>16,188,423</u>	<u>15,974,146</u>
Deferred outflows of resources	<u>437,316</u>	<u>468,974</u>
Current liabilities	1,566,352	1,571,659
Non-current liabilities	21,270,113	22,772,625
Total Liabilities	<u>22,836,465</u>	<u>24,344,284</u>
Net position - net investment in capital assets	(915,543)	(1,389,456)
Net position - restricted	1,349,950	673,342
Net position - unrestricted	(6,645,133)	(7,185,050)
Total Net Position	<u>\$ (6,210,726)</u>	<u>\$ (7,901,164)</u>

The increase in restricted assets and restricted net position is related to the prepayments made on debt service assessments in the current year.

The decrease in capital assets is due to depreciation in excess of additions in the current year.

The decrease in non-current liabilities is primarily the result of the principal payments on long-term debt.

The increase in net investment in capital assets is primarily due to principal payments on long-term debt in excess of depreciation.



**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

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

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

**Change in Net Position**

	<b>Governmental Activities</b>	
	<b>2019</b>	<b>2018</b>
Program Revenues		
Charges for services	\$ 5,234,599	\$ 4,756,967
Capital contributions	-	79,100
General Revenues		
Miscellaneous revenues	1,804	60,188
Intergovernmental revenues	13,688	-
Investment earnings	26,492	16,429
Total Revenues	<u>5,276,583</u>	<u>4,912,684</u>
Expenses		
General government	250,680	243,858
Physical environment	1,928,591	1,889,749
Culture and recreation	191,861	206,787
Interest on long-term debt	1,215,013	1,293,593
Total Expenses	<u>3,586,145</u>	<u>3,633,987</u>
Change in Net Position	1,690,438	1,278,697
Net Position - Beginning of Year	<u>(7,901,164)</u>	<u>(9,179,861)</u>
Net Position - End of Year	<u>\$ (6,210,726)</u>	<u>\$ (7,901,164)</u>

The decrease in capital contributions is related to a donation of land in the prior year.

The increase in charges for services is related to the prepayments received on debt service assessments in the current year.

The decrease in miscellaneous revenues is related to a settlement received in the prior year.

The decrease in interest on long-term debt is related to the reduction in long-term debt outstanding.

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

**Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2019 and 2018.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2019</u>	<u>2018</u>
Land and improvements	\$ 8,626,824	\$ 8,626,824
Infrastructure	5,185,177	5,185,177
Improvements other than building	45,442	29,756
Recreational facilities	3,777,032	3,777,032
Equipment	229,053	186,624
Less: accumulated depreciation	(5,646,300)	(5,163,179)
Total	<u>\$ 12,217,228</u>	<u>\$ 12,642,234</u>

Capital activity for the year consisted of depreciation of \$483,121 and additions to improvements other than buildings of \$15,686 and equipment of \$42,429.

**General Fund Budgetary Highlights**

The budgeted expenditures exceeded actual expenditures primarily because of less streetlight expenditures than were anticipated.

The September 30, 2019 budget was not amended.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In June 2014, the District issued \$13,945,000 Series 2014 Capital Improvement Revenue Refunding Bonds. These bonds were issued to defease and refund the Series 2001 Capital Improvement Revenue Bonds. The balance outstanding at September 30, 2019 was \$11,080,000.
- ◆ In April 2015, the District issued \$13,530,000 Series 2015 Capital Improvement Revenue Refunding Bonds. These bonds were issued to defease and refund the Series 2004 Capital Improvement Revenue Bonds and to finance the acquisition and construction of certain improvements within areas of the District related to the 2015 Project. The balance outstanding at September 30, 2019 was \$11,075,000.

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2019**

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

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

Harmony Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2020.

**Request for Information**

The financial report is designed to provide a general overview of Harmony Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Harmony Community Development District, Inframark Infrastructure Management Services, 210 North University Drive, Suite 702, Coral Springs, Florida 33071.

**Harmony Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2019**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 1,080,281
Investments	105,624
Due from other governments	28,242
Accounts receivable	200
Prepaid expenses	4,970
Total Current Assets	1,219,317
Non-current Assets	
Restricted assets	
Investments	2,751,878
Capital assets, not being depreciated	
Land and improvements	8,626,824
Capital assets, not being depreciated	
Infrastructure	5,185,177
Improvements other than building	45,442
Recreational facilities	3,777,032
Equipment	229,053
Less: accumulated depreciation	(5,646,300)
Total Non-current Assets	14,969,106
Total Assets	16,188,423
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding	437,316
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	51,428
Accrued interest	469,924
Bonds payable	1,045,000
Total Current Liabilities	1,566,352
Non-current liabilities	
Bonds payable, net	21,270,113
Total Liabilities	22,836,465
 <b>NET POSITION</b>	
Net investment in capital assets	(915,543)
Restricted for debt service	1,349,950
Unrestricted	(6,645,133)
Total Net Position	\$ (6,210,726)

*See accompanying notes to financial statements.*

**Harmony Community Development District  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2019**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>	<b>Net (Expense) Revenues and Changes in Net Position</b>
		<b>Charges for Services</b>	<b>Governmental Activities</b>
Governmental Activities			
General government	\$ (250,680)	\$ 286,053	\$ 35,373
Physical environment	(1,928,591)	1,562,810	(365,781)
Culture and recreation	(191,861)	42,910	(148,951)
Interest on long-term debt	(1,215,013)	3,342,826	2,127,813
<b>Total Governmental Activities</b>	<b>\$ (3,586,145)</b>	<b>\$ 5,234,599</b>	<b>1,648,454</b>
<b>General revenues:</b>			
			26,492
			13,688
			1,804
			<b>41,984</b>
		Change in Net Position	1,690,438
		Net Position - October 1, 2018	(7,901,164)
		Net Position - September 30, 2019	<b>\$ (6,210,726)</b>

See accompanying notes to financial statements.

**Harmony Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2019**

ASSETS	General	Debt Service 2014	Debt Service 2015	Total Governmental Funds
Cash	\$ 1,080,281	\$ -	\$ -	\$ 1,080,281
Investments, at fair value	105,624	-	-	105,624
Due from other funds	-	12	10	22
Due from other governments	12,955	8,377	6,910	28,242
Accounts receivable	200	-	-	200
Prepaid expenses	4,970	-	-	4,970
Restricted assets:				
Investments, at fair value	-	1,232,399	1,519,479	2,751,878
Total Assets	<u>\$ 1,204,030</u>	<u>\$ 1,240,788</u>	<u>\$ 1,526,399</u>	<u>\$ 3,971,217</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued expenses	\$ 51,428	\$ -	\$ -	\$ 51,428
Due to other funds	22	-	-	22
Total Liabilities	<u>51,450</u>	<u>-</u>	<u>-</u>	<u>51,450</u>
 FUND BALANCES				
Nonspendable - prepaid expense	4,970	-	-	4,970
Restricted:				
Debt service	-	1,240,788	1,526,399	2,767,187
Assigned:				
Renewal and replacement	92,370	-	-	92,370
Self insurance	50,000	-	-	50,000
Sidewalks and alleyways	153,208	-	-	153,208
Operating reserves	397,009	-	-	397,009
Unassigned	455,023	-	-	455,023
Total Fund Balances	<u>1,152,580</u>	<u>1,240,788</u>	<u>1,526,399</u>	<u>3,919,767</u>
 Total Liabilities and Fund Balances	 <u>\$ 1,204,030</u>	 <u>\$ 1,240,788</u>	 <u>\$ 1,526,399</u>	 <u>\$ 3,971,217</u>

See accompanying notes to financial statements.

**Harmony Community Development District**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**September 30, 2019**

Total Governmental Fund Balances	\$	3,919,767
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets not being depreciated, land and improvements, used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		8,626,824
Capital assets being depreciated, infrastructure, \$5,185,177, improvements other than building, \$45,442, recreational facilities, \$3,777,032, and equipment, \$229,053, net of accumulated depreciation, \$(5,646,300), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		3,590,404
Long-term liabilities, including bonds payable (\$(22,155,000)), bond premium, net (\$(289,030)), and bond discount, net (\$128,917), are not due and payable in the current period and therefore, are not reported at the fund level.		(22,315,113)
Deferred outflow of resources are not current financial resources and therefore, are not reported at the fund level.		437,316
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(469,924)</u>
Net Position of Governmental Activities	\$	<u><u>(6,210,726)</u></u>

*See accompanying notes to financial statements.*

**Harmony Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2019**

	General	Debt Service 2014	Debt Service 2015	Capital Projects	Total Governmental Funds
<b>Revenues</b>					
Special assessments	\$ 1,895,236	\$ 1,305,181	\$ 2,065,943	\$ -	\$ 5,266,360
Charges for services	20,070	-	-	-	20,070
Intergovernmental revenues	13,688	-	-	-	13,688
Miscellaneous revenues	1,804	-	-	-	1,804
Investment earnings	16,848	5,113	4,531	-	26,492
Total Revenues	<u>1,947,646</u>	<u>1,310,294</u>	<u>2,070,474</u>	<u>-</u>	<u>5,328,414</u>
<b>Expenditures</b>					
<b>Current</b>					
General government	250,680	-	-	-	250,680
Physical environment	1,579,571	-	-	-	1,579,571
Culture and recreation	57,760	-	-	-	57,760
Capital outlay	58,115	-	-	-	58,115
<b>Debt service</b>					
Principal	-	630,000	855,000	-	1,485,000
Interest	-	602,025	589,966	-	1,191,991
Other	-	16,135	13,307	-	29,442
Total Expenditures	<u>1,946,126</u>	<u>1,248,160</u>	<u>1,458,273</u>	<u>-</u>	<u>4,652,559</u>
Revenues Over/(Under) Expenditures	1,520	62,134	612,201	-	675,855
<b>Other Financing Sources/(Uses)</b>					
Transfers In	-	-	5	-	5
Transfers out	-	-	-	(5)	(5)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>5</u>	<u>(5)</u>	<u>-</u>
Net change in fund balances	1,520	62,134	612,206	(5)	675,855
Fund Balances - October 1, 2018	<u>1,151,060</u>	<u>1,178,654</u>	<u>914,193</u>	<u>5</u>	<u>3,243,912</u>
Fund Balances - September 30, 2019	<u>\$ 1,152,580</u>	<u>\$ 1,240,788</u>	<u>\$ 1,526,399</u>	<u>\$ -</u>	<u>\$ 3,919,767</u>

See accompanying notes to financial statements.



**Harmony Community Development District**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2019**

Net Change in Fund Balances - Total Governmental Funds \$ 675,855

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

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation. This is the amount that depreciation (\$483,121) exceeded capital outlay (\$58,115) in the current period. (425,006)

Certain special assessments were not available at year end and were therefore recognized as deferred inflows at the fund level. At the government-wide level these revenues are recognized as income when earned. (51,831)

Governmental funds report bond discounts and premiums as other financing sources and uses. However, in the Statement of Activities, bond premiums and discounts are amortized over the life of the bonds. This is the amount that amortization of bond premiums (\$17,429) exceeded bond discounts (\$9,917) in the current period. 7,512

Repayment of bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the Statement of Net Position. 1,485,000

The deferred outflow of resources for refunding of debt is recognized as a component of interest expense in the Statement of Activities, but not in the governmental funds. This is the amount of current year interest. (31,658)

In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds, interest expenditures are reported when due. This is the net amount between the prior year and the current year accruals. 30,566

Change in Net Position of Governmental Activities \$ 1,690,438

*See accompanying notes to financial statements.*

**Harmony Community Development District**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES – BUDGET AND ACTUAL –**  
**GENERAL FUND**

For the Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 1,889,421	\$ 1,889,421	\$ 1,895,236	\$ 5,815
Charges for services	14,100	14,100	20,070	5,970
Intergovernmental revenues	-	-	13,688	13,688
Miscellaneous revenues	-	-	1,804	1,804
Investment earnings	6,000	6,000	16,848	10,848
Total Revenues	<u>1,909,521</u>	<u>1,909,521</u>	<u>1,947,646</u>	<u>38,125</u>
Expenditures				
Current				
General government	233,321	233,321	250,680	(17,359)
Physical environment	1,274,717	1,274,717	1,579,571	(304,854)
Culture and recreation	35,000	35,000	57,760	(22,760)
Capital outlay	431,202	431,202	58,115	373,087
Total Expenditures	<u>1,974,240</u>	<u>1,974,240</u>	<u>1,946,126</u>	<u>28,114</u>
Net change in fund balances	(64,719)	(64,719)	1,520	66,239
Fund Balances - October 1, 2018	<u>936,188</u>	<u>936,188</u>	<u>1,151,060</u>	<u>214,872</u>
Fund Balances - September 30, 2019	<u>\$ 871,469</u>	<u>\$ 871,469</u>	<u>\$ 1,152,580</u>	<u>\$ 281,111</u>

See accompanying notes to financial statements.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

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

**1. Reporting Entity**

The District was established on February 28, 2000 by the Board of County Commissioners of Osceola County, Florida pursuant to Ordinance 00-05 created by the provisions of the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), as a Community Development District. The District was established for the purposes of managing with a related tool of financing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or without the boundaries of the Harmony Community Development District. The District is governed by a five-member Board of Supervisors, who are elected for terms of four years. The District operates within the criteria established by Chapter 190.

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

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

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

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

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

**a. Government-wide Financial Statements**

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

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

**a. Government-wide Financial Statements (Continued)**

Governmental activities, which normally are supported by special assessments, developer assessments and interest, are reported separately from business-type activities. Program revenues include charges for services, and payments made by parties outside of the reporting government's citizenry if that money is restricted to a particular program. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program.

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

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

**b. Fund Financial Statements**

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

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

**Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

**Harmony Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2019**

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

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

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

**Governmental Funds (Continued)**

The District has various policies governing the fund balance classifications.

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

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

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

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

**Fund Balance Spending Hierarchy** – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

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

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

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

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

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

**Governmental Funds (Continued)**

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

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

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

Debt service expenditures are recorded only when payment is due.

**3. Basis of Presentation**

**a. Governmental Major Funds**

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

Debt Service Fund 2014 – Accounts for the debt service requirements to retire certain capital improvement revenue bonds, which were used to finance the construction of District infrastructure improvements and finance certain additional improvements.

Debt Service Fund 2015 – Accounts for the debt service requirements to retire certain capital improvement revenues bonds, which were used to finance the construction of District infrastructure improvements and finance certain additional improvements.

Capital Projects Fund – The Capital Project Fund accounts for the construction of infrastructure improvements within the boundaries of the District. The Capital Projects Fund was discontinued during the year.

**Harmony Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2019**

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

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

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

GASB Statement 34 requires that non-current governmental assets, such as land and buildings, and non-current governmental liabilities, such as special assessment bonds, be reported in the governmental activities column in the government-wide statement of net position.

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

**a. Cash and Investments**

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

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

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

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

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

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

**b. Restricted Net Position**

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

**c. Capital Assets**

Capital assets, which include land and improvements, infrastructure, improvements other than buildings, recreational facilities, and equipment, are reported in the applicable governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of two years. The valuation basis for all assets is historical cost. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

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

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

Infrastructure	15-30 years
Improvements other than building	15-20 years
Recreational facilities	15-30 years
Equipment	5-20 years

**d. Deferred Outflows of Resources**

Deferred outflow of resources is the consumption of net position by the government that is applicable to a future reporting period. Deferred amount on refunding is amortized and recognized as a component of interest expense over the life of the bond.



**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

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

**e. Unamortized Bond Discounts/Premiums**

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

**f. Budgets**

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

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position**

“Total fund balances” of the District’s governmental funds, \$3,919,767, differs from “net position” of governmental activities, \$(6,210,726), reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balances. The effect of the differences is illustrated below.

**Capital related items**

When capital assets (land, buildings, improvements, infrastructure, and equipment that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net position included those capital assets among the assets of the District as a whole.

Land and improvements	\$	8,626,824
Infrastructure		5,185,177
Improvements other than buildings		45,442
Recreational facilities		3,777,032
Equipment		229,053
Less: accumulated depreciation		(5,646,300)
Total		\$ 12,217,228

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position (Continued)**

**Deferred outflows of resources**

Deferred outflows of resources applicable to the District's governmental activities are not financial resources and therefore, are not reported at the fund level:

Deferred amount on refunding	\$ <u>437,316</u>
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**Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2019 were:

Bonds payable	\$ (22,155,000)
Bond premium, net	(289,030)
Bond discount, net	<u>128,917</u>
Total	<u>\$ (22,315,113)</u>

**Accrued interest**

Accrued liabilities in the statement of net position differ from the amount reported in governmental funds due to accrued interest on bonds.

Accrued interest on bonds payable	\$ <u>(469,924)</u>
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**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities**

The "net change in fund balances" for government funds, \$675,855, differs from the "change in net position" for governmental activities, \$1,690,438, reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated as follows.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

**NOTE B – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)**

**2. Explanation of Differences Between the Governmental Fund Operating Statements and the Statement of Activities (Continued)**

**Capital related items**

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation	\$ (483,121)
Capital outlay	58,115
Net Change in Capital Related Items	\$ (425,006)

**Long-term debt transactions**

Repayments of bond principal are reported as an expenditure in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. At the government wide level, these payments are reflected as a reduction of bonds payable.

Debt principal payments	\$ 1,485,000
Bond premium amortization	17,429
Bond discount amortization	(9,917)
Total	\$ 1,492,512

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

Net decrease in accrued interest payable	\$ 30,566
Decrease in deferred amount on refunding	(31,658)
Total	\$ (1,092)

**Deferred inflows of resources**

Certain revenues were not available at the fund level and were recognized as deferred inflows, however, at the government-wide level revenues are recognized when earned.

Change in deferred special assessments	\$ (51,831)
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**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

**NOTE C – CASH AND INVESTMENTS**

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

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk; however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2019, the District's bank balance was \$1,131,201 and the carrying value was \$1,080,281. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

As of September 30, 2019, the District had the following investments and maturities:

Investment	Maturity	Fair Value
Certificates of Deposit	2/2020	\$ 105,624
Commercial Paper	N/A	2,751,878
Total		\$ 2,857,502

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

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

Based on the criteria in the preceding paragraph, Commercial Paper is a Level 1 asset.

Interest Rate Risk

The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Harmony Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2019**

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

Credit Risk

The District's investments in treasury funds, commercial paper, and government loans are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2019, the District's investments in Commercial Papers was rated A-1+ by Standard & Poor's.

Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in Commercial Paper are 96% of the District's total investments. The investments in Certificates of Deposit are 4% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2019 were typical of these items during the fiscal year then ended. The District considers any decline in fair value for certain investments to be temporary.

**NOTE D – SPECIAL ASSESSMENT REVENUES**

Special assessment revenues recognized for the 2018-2019 fiscal year were levied in July 2018. All levies are due and payable on November 1 or as soon as the assessment roll is certified and delivered to the Tax Collector. Per Section 197.162, Florida Statutes discounts are allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Amounts paid in March are without discount.

All unpaid assessments become delinquent as of April 1. Virtually all unpaid assessments are collected via the sale of tax certificates on, or prior to, June 1; therefore, there were no material amounts receivable at fiscal year end.

**Harmony Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2019**

**NOTE E – CAPITAL ASSETS**

Capital Asset activity for the year ended September 30, 2019 was as follows:

	Balance October 1, 2018	Additions	Deletions	Balance September 30, 2019
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 8,626,824	\$ -	\$ -	\$ 8,626,824
Capital assets, being depreciated:				
Infrastructure	5,185,177	-	-	5,185,177
Improvements other than building	29,756	15,686	-	45,442
Recreational facilities	3,777,032	-	-	3,777,032
Equipment	186,624	42,429	-	229,053
Total Capital Assets, Being Depreciated	<u>9,178,589</u>	<u>58,115</u>	<u>-</u>	<u>9,236,704</u>
Less accumulated depreciation for:				
Infrastructure	(3,697,513)	(342,363)	-	(4,039,876)
Improvements other than building	(4,872)	(1,638)	-	(6,510)
Recreational facilities	(1,385,448)	(127,104)	-	(1,512,552)
Equipment	(75,346)	(12,016)	-	(87,362)
Total Accumulated Depreciation	<u>(5,163,179)</u>	<u>(483,121)</u>	<u>-</u>	<u>(5,646,300)</u>
Total Capital Assets Depreciated, Net	<u>4,015,410</u>	<u>(425,006)</u>	<u>-</u>	<u>3,590,404</u>
Governmental Activities Capital Assets	<u>\$ 12,642,234</u>	<u>\$ (425,006)</u>	<u>\$ -</u>	<u>\$ 12,217,228</u>

Depreciation, \$483,121, was charged to physical environment, \$349,020, and culture and recreation, \$134,101.

**NOTE F – LONG-TERM DEBT**

The following is a summary of the activity of long-term debt of the District for the year ended September 30, 2019:

Long-term debt at October 1, 2018	\$ 23,640,000
Principal payments	<u>(1,485,000)</u>
Long-term debt at September 30, 2019	22,155,000
Plus: bond premium, net	289,030
Less: bond discount, net	<u>(128,917)</u>
Bonds Payable, Net	<u>\$ 22,315,113</u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

**Capital Improvement Revenue Refunding Bonds**

Long-term debt is comprised of the following:

\$13,945,000 Series 2014 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 2015, maturing in May 2032. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2014, at a rate of 5% on the \$6,845,000 bonds, with a maturity date of May 1, 2025 and 5.25% on the \$7,100,000 bonds, with a maturity date of May 2032. Current portion is \$615,000. \$ 11,080,000

\$13,530,000 Series 2015 Capital Improvement Revenue Refunding Bonds due in annual principal installments beginning May 2016, maturing in May 2036. Interest is due semi-annually on May 1 and November 1, beginning November 1, 2015, at a rate of 3.75% on the \$1,225,000 bonds, with a maturity date of May 1, 2018, 4.75% on the \$3,590,000 bonds, with a maturity date of May 1, 2025, and 5.125% on the \$8,715,000 bonds, with a maturity date of May 2036. Current portion is \$430,000. 11,075,000

Total Long-term Debt at September 30, 2019 22,155,000

Plus: bond premium, net 289,030  
Less: bond discount, net (128,917)

Bonds Payable, Net at September 30, 2019 \$ 22,315,113

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2019 are as follows:

Year Ending September 30,	Principal	Interest	Total
2020	\$ 1,045,000	\$ 1,127,819	\$ 2,172,819
2021	1,095,000	1,076,644	2,171,644
2022	1,155,000	1,023,019	2,178,019
2023	1,215,000	966,456	2,181,456
2024	1,275,000	906,956	2,181,956
2025-2029	7,430,000	3,505,419	10,935,419
2030-2034	7,110,000	1,427,150	8,537,150
2035-2036	1,830,000	141,962	1,971,962
Totals	<u>\$ 22,155,000</u>	<u>\$ 10,175,425</u>	<u>\$ 32,330,425</u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

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

Summary of Significant Bonds Resolution Terms and Covenants

The District levies special assessments pursuant to Chapter 170, Chapter 197 and Section 190.022, Florida Statutes and the assessment rolls are approved by resolutions of the District Board. The collections are to be strictly accounted for and applied to the debt service of the bond series for which they were levied. The District covenants to levy special assessments in annual amounts adequate to provide for payment of principal and interest on the bonds. However, payment of principal and interest is dependent on the money available in the debt service fund and the District’s ability to collect special assessments levied.

The bonds are subject to extraordinary mandatory redemption prior to maturity, in whole on any date, or in part on an interest payment date, without premium, together with accrued interest to the redemption date if monies are available to retire the debt in accordance with the provisions of the indenture.

The bond resolution and the trust indenture provide for the establishment of certain accounts and an order in which revenues are to be deposited into these accounts. The accounts include a construction, revenue, redemption, reserve, interest and prepayment account and are maintained by a trustee.

The bond indenture provides for Debt Service Reserve Funds, which shall be held by the Trustee separate and apart from all other funds. The following is a schedule of reserve requirements and balances in the reserve accounts at September 30, 2019:

Capital Improvement Revenue Refunding Bonds	Reserve Balance	Reserve Requirement
Series 2014	\$ 607,313	\$ 607,313
Series 2015	\$ 340,000	\$ 340,000

**NOTE G – DEVELOPER**

The Developer owns a significant portion of land within the District; therefore, assessment revenues include assessments levied on land owned by the Developer. The District’s activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District’s operations.

**NOTE H – 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 for which the government carries commercial insurance. There were no claims or settled claims from these risks that have exceeded commercial insurance coverage over the past three years.



**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2019**

**NOTE I – SUBSEQUENT EVENTS**

In October 2019 the District acquired certain land in exchange for past and future unpaid assessments.

In November 2019, the District made prepayments on the Series 2014 and Series 2015 Bonds of \$70,000 and \$955,000, respectively.



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## **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  
Harmony Community Development District  
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Harmony Community Development District, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated March 30, 2020.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Harmony Community Development District's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Harmony Community Development District's internal control. Accordingly, we do not express an opinion on the effectiveness of Harmony Community Development District's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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.

Fort Pierce / Stuart



To the Board of Supervisors  
Harmony Community Development District

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Harmony Community Development District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines &amp; Frank".

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

March 30, 2020



# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

## **MANAGEMENT LETTER**

To the Board of Supervisors  
Harmony Community Development District  
Osceola County, Florida

### **Report on the Financial Statements**

We have audited the financial statements of the Harmony Community Development District as of and for the year ended September 30, 2019, and have issued our report thereon dated March 30, 2020.

### **Auditor's Responsibility**

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

### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with *AICPA Professionals Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 30, 2020, should be considered in conjunction with this management letter.

### **Prior Audit Findings**

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

### **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 Harmony Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that Harmony Community Development District did not meet any of the conditions described in Section 218.503(1) Florida Statutes.

Fort Pierce / Stuart



To the Board of Supervisors  
Harmony Community Development District

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for Harmony Community Development District. It is management's responsibility to monitor the Harmony Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same as of September 30, 2019.

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.

#### **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 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.

A handwritten signature in cursive script that reads "Berger Toombs Elam Gaines + Frank".

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

March 30, 2020



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
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**INDEPENDENT ACCOUNTANT'S REPORT/COMPLIANCE  
WITH SECTION 218.415, FLORIDA STATUTES**

To the Board of Supervisors  
Harmony Community Development District  
Osceola County, Florida

We have examined Harmony Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2019. Management is responsible for Harmony Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Harmony Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Harmony Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Harmony Community Development District's compliance with the specified requirements.

In our opinion, Harmony Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2019.

*Berger Toombs Elam  
Gaines + Frank*

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

March 30, 2020

**7D.**



MARY JANE ARRINGTON  
OSCEOLA COUNTY SUPERVISOR OF ELECTIONS

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April 16, 2020

Ms. Sandra H. Demarco  
Recording Manager  
Inframark Infrastructure Management Services  
210 N. University Drive  
Suite 702  
Coral Springs, FL 33071

RE: Harmony Community Development District – Registered Voters

Dear Ms. Demarco:

Thank you for your letter of April 14, 2020 requesting confirmation of the number of registered voters within the Harmony Community Development District as of April 15, 2020.

The number of registered voters within the Harmony CDD is 1,901 as of April 15, 2020.

If I can be of further assistance please contact me at 407.742.6000.

Respectfully yours,

A handwritten signature in black ink that reads "Mary Jane Arrington".

Mary Jane Arrington  
Supervisor of Elections





## **EIGHTH ORDER OF BUSINESS**

**8A**

## **SURVEY MONKEY QUESTIONS for Discussion**

**I support the building of a Harmony Community Center if there is no additional cost to me or my property.**

**I support the building of a Harmony community center if there isn't an impact of more than \$500 per home.**

**I support the building of a Harmony Community Center regardless of the cost**

**I do not support the building of a Harmony Community Center**