

**HARMONY  
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA PACKAGE**

**Thursday, March 30, 2023**

**Remote Participation:**

Zoom: <https://zoom.us/j/4276669233>

--or--

Call in (audio only) **929-205-6099, ID 4276669233**



313 CAMPUS STREET  
CELEBRATION, FLORIDA 34747  
(407) 566-1935

Harmony Community Development District

Board Members:

Teresa Kramer, Chair
Daniel Leet, Vice-Chair
Kerul Kassel, Assistant Secretary
Jo Phillips, Assistant Secretary
Lucas Chokanis, Assistant Secretary



Staff Members:

Angel Montagna, District Manager
Michael Eckert, District Counsel
David Hamstra, District Engineer
Brett Perez, Area Field Director

Meeting Agenda

Thursday, March 30, 2023 - 6:00 pm

- 1. Call to Order and Roll Call
2. Audience Comments on Agenda Items - Three (3) Minute Time Limit
3. Contractor Reports
A. Benchmark
i. Fire Ant Treatment Proposal 2023-161 Page 5
4. Consent Agenda
A. Minutes from the Workshop of February 7, 2023 and Regular Meeting of February 23, 2023 Page 8
B. February 2023 Financial Statements Page 9
C. #274 February 2023 Invoices and Check Register Page 24
5. New Business
A. Consideration of Ashley Pool Office for Community Maintenance - Remodeling Proposals Page 28
B. Discussion of Website Management Page 39
C. Consideration of Pool Reservation Request Page 55
D. Offer of Amaryllis Bulbs
E. Consideration of Resolution 2023-04, Setting a Hearing on Revised Amenity Suspension and Termination Rules Page 59
F. Consideration of Resolution 2023-05, Adoption of Record Retention Policy Page 66
G. Acceptance of Fiscal Year 2022 Audit Page 69
H. Discussion of Buck Lake Maintenance Page 112
6. Staff Reports
A. Field Manager Report Page 113
i. Fence Proposals, A&C #7101, Ashley Fence, and Lasrasy Fence Page 142
ii. Sidewalk Proposals, Paving America and Inframark Page 146
B. District Engineer Report
i. Billy's Trail
C. District Counsel Report
i. Attorney Charge Review Page 160
D. District Manager Report Page 169
7. Old Business
A. Update to School District Growth Page 173
8. Supervisor Requests
9. Adjournment

The next meeting is scheduled for Thursday, April 27, 2023 at 6:00 p.m.

District Office:

313 Campus Street
Celebration FL 34747
407-566-1935
www.harmonycdd.org

Meeting Location:

3285 Songbird Circle
St. Cloud, FL 34773
Zoom: https://zoom.us/j/4276669233
Phone: 929-205-6099, ID 4276669233

# **Section 3**

# **Subcontractor Reports**

# **Subsection 3A**

## **Benchmark**



# **Subsection 3Ai**

# **Ant Treatment**

**Benchmark Landscaping**

PO Box 471057  
Kissimmee, FL 34747  
+1 4079297610  
accounting@benchmarklandscapingfl.com  
www.benchmarklandscapingfl.com



# Estimate

**ADDRESS**

Inframark c/o Harmony CDD  
313 Campus Street  
Kissimmee, FL 34747  
United States

**SHIP TO**

Inframark c/o Harmony CDD  
313 Campus Street  
Kissimmee, FL 34747  
United States

**ESTIMATE #** 2023-161

**DATE** 03/14/2023

**ACCOUNT MANAGER**

Jacob Mootz: JMootz@benchmarklandscapingfl.com

	DESCRIPTION	QTY	RATE	AMOUNT
Pest Control	Top Choice treatment to target fire ant control - price is per acre	10	465.00	4,650.00
TOTAL				<b>\$4,650.00</b>

Accepted By

Accepted Date

# **Section 4**

# **Consent Agenda**

# Subsection 4A

## Minutes

{ Two Meetings }  
Markup Review Versions  
Delivered Under [Separate Cover](#)

# **Subsection 4B**

# **Financials**

**TO: Board of Supervisors, Harmony CDD**  
**FROM: Samantha Smith, Accountant**  
**CC: Angel Montagna, District Manager**  
**DATE: March 10, 2023**  
**SUBJECT: February 2023 Financials**

---

Please find the attached February 2023 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 is provided below. Should you have any questions or require additional information, please contact me at Samantha.Smith@Inframark.com.

#### General Fund

- Total Revenue through February is approximately 84% of the annual budget. This is typical for this time of year.
  - Non Ad Valorem Assessment collections are currently at 83%.
- Total Expenditures through February are at 37% of the annual budget.
  - ▶ Administrative
    - P/R-Board of Supervisors - Includes payroll for meetings through February 2023.
    - ProfServ-Engineering - Pegasus Engineering services through December 2022.
    - ProfServ-Legal Services - Kutak Rock general counsel through January 2023.
    - ProfServ-Management Consulting - Contract with Inframark.
    - ProfServ-Recording Secretary - Inframark provides near verbatim minutes.
    - ProfServ-Special Assessment - Assessment roll services.
    - Postage and Freight - FedEx services, postage reimbursements to Inframark and survey mailing.
    - Insurance-General Liability - Egis Insurance Advisors provides auto, general liability, inland marine and property insurance.
    - Legal Advertising - Legal and public notices by Sun Publications.
    - Annual District Filing Fee - FY22-23 filing fee paid to the department of economic opportunity.
  - ▶ Field
    - ProfServ-Field Management - Contract with Inframark.
    - Trailer Rental - Includes monthly rental of 1 container and 1 office trailer.
  - ▶ Landscaping Services
    - Contracts-Irrigation - Contract with Servello and Sons through January 2023.
    - Contracts-Trees & Trimming - Contract with Servello and Sons through January 2023.
    - Contracts-Trash & Debris Removal - Contract with Servello and Sons through January 2023.
    - Contracts-Landscape - Contract with Servello and Sons through January 2023. Includes credit on November 2022 invoice. New vendor as of February 2023 is Benchmark Landscaping.
    - Contracts-Shrub/Ground Cover - Contract with Servello and Sons through January 2023.
    - R&M Irrigation - Includes various irrigation supplies and repairs by Servello and Sons through January 2023. New vendor as of February 2023 is Benchmark Landscaping.
    - R&M-Trees and Trimming - Includes tree trimming and replacement by Servello and Sons and Brightview Landscape Services.
  - ▶ Utilities
    - Electricity-General - Services provided by OUC.
    - Electricity-Streetlighting - Services provided by OUC.
    - Utility-Water & Sewer - Services provided by TOHO.
  - ▶ Operation & Maintenance
    - Utility-Refuse Removal - Services provided by Waste Connections of FL.
    - R&M-Pools - Includes control leases for Ashley Park and splash pad, permits, chemicals. Also includes pool pump by Spies Pool.
    - R&M-User Supported Facility - Includes jet clean line at dog park and poolhouse bathroom repairs by Tom Parrish Plumbing.
    - R&M-Parks & Facilities - Various supplies and repairs, including dog waste bags, field staff supplies, swing repair, bathroom exhaust fan deposit, patio umbrellas, gate, mower tires, electrical panel repairs, and signs.
    - R&M-Invasive Plant Maintenance - Includes wetland exotics treatment by Aquatic Weed Management and annual monitoring and reporting by Bowman and Blair Ecology.
    - Security Enhancements - Includes internet service and ancillary costs.
    - Op Supplies-Fuel, Oil - Includes fuel purchases.
    - Capital Outlay-Vehicles - Includes 2022 club car, purchased from Advantage Golf Cars.
  - ▶ Debt Service
    - Principal Expense - Principal portion of VC1 debt service assessment to be transferred from the general fund to the series 2015 debt service fund in April 2023.
    - Interest Expense - Interest portion of VC1 debt service assessment to be transferred from the general fund to the series 2015 debt service fund in April 2023.

#### General Fund Reserves

- ▶ \$801,476 fund balance = \$1 Million fund balance transferred from General Fund in FY22, minus \$452,994 FY22 expenditures, plus \$300,000 fund balance transferred from General Fund in FY23, minus \$45,530 FY23 expenditures.
  - Reserve-Other - Includes storm drain repairs by Atlantic Pipe Services. Also includes road grading and stone by Gary's Grading Inc.

**HARMONY**

Community Development District

*Financial Report*

*February 28, 2023*

**Prepared by**



**Table of Contents**

<b><u>FINANCIAL STATEMENTS</u></b>	Page #
Balance Sheet - All Funds .....	1
Statement of Revenues, Expenditures and Changes in Fund Balances	
General Fund .....	2 - 4
General Fund Reserves .....	5
Debt Service Funds .....	6 - 7

<b><u>SUPPORTING SCHEDULES</u></b>	
Non-Ad Valorem Special Assessments .....	8
Cash and Investment Report .....	9



**HARMONY**

Community Development District

**Financial Statements**

(Unaudited)

**February 28, 2023**

**HARMONY**

Community Development District

**Governmental Funds**

**Balance Sheet**  
February 28, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND RESERVES	SERIES 2014 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
<b>ASSETS</b>					
Cash - Checking Account	\$ 554,799	\$ -	\$ -	\$ -	\$ 554,799
Accounts Receivable	49	-	-	-	49
Due From Other Funds	-	825,126	-	-	825,126
Investments:					
Money Market Account	1,978,313	-	-	-	1,978,313
Prepayment Account	-	-	6,229	903,381	909,610
Reserve Fund	-	-	607,313	340,000	947,313
Revenue Fund	-	-	1,356,991	647,033	2,004,024
<b>TOTAL ASSETS</b>	<b>\$ 2,533,161</b>	<b>\$ 825,126</b>	<b>\$ 1,970,533</b>	<b>\$ 1,890,414</b>	<b>\$ 7,219,234</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ 4,558	\$ 23,650	\$ -	\$ -	\$ 28,208
Accrued Expenses	138,074	-	-	-	138,074
Sales Tax Payable	106	-	-	-	106
Due To Other Funds	825,126	-	-	-	825,126
<b>TOTAL LIABILITIES</b>	<b>967,864</b>	<b>23,650</b>	<b>-</b>	<b>-</b>	<b>991,514</b>
<b>FUND BALANCES</b>					
<b>Restricted for:</b>					
Debt Service	-	-	1,970,533	1,890,414	3,860,947
<b>Assigned to:</b>					
Operating Reserves	467,801	-	-	-	467,801
<b>Unassigned:</b>	1,097,496	801,476	-	-	1,898,972
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,565,297</b>	<b>\$ 801,476</b>	<b>\$ 1,970,533</b>	<b>\$ 1,890,414</b>	<b>\$ 6,227,720</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 2,533,161</b>	<b>\$ 825,126</b>	<b>\$ 1,970,533</b>	<b>\$ 1,890,414</b>	<b>\$ 7,219,234</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 3,678	\$ 1,533	\$ 15,592	\$ 14,059
Interest - Tax Collector	-	-	2,034	2,034
Special Assmnts- Tax Collector	2,452,225	2,207,003	2,027,041	(179,962)
Special Assessments-Tax Collector-VC1	(28,737)	(25,863)	-	25,863
Special Assmnts- Discounts	(98,088)	(88,279)	(79,701)	8,578
Other Miscellaneous Revenues	-	-	2,798	2,798
Access Cards	1,200	500	450	(50)
Insurance Reimbursements	-	-	7,709	7,709
Facility Revenue	600	250	-	(250)
User Facility Revenue	15,000	6,250	1,443	(4,807)
Garden Lot	1,207	505	1,072	567
<b>TOTAL REVENUES</b>	<b>2,347,085</b>	<b>2,101,899</b>	<b>1,978,438</b>	<b>(123,461)</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
P/R-Board of Supervisors	14,000	5,835	4,200	1,635
FICA Taxes	1,071	445	321	124
ProfServ-Arbitrage Rebate	1,200	-	-	-
ProfServ-Dissemination Agent	1,500	1,500	1,500	-
ProfServ-Engineering	60,000	25,000	15,174	9,826
ProfServ-Legal Services	60,000	25,000	49,547	(24,547)
ProfServ-Mgmt Consulting	69,250	28,855	28,854	1
ProfServ-Property Appraiser	392	392	-	392
ProfServ-Recording Secretary	4,200	1,750	1,750	-
ProfServ-Special Assessment	8,822	8,822	8,822	-
ProfServ-Trustee Fees	10,160	-	-	-
Auditing Services	4,400	-	-	-
Postage and Freight	1,000	415	208	207
Rental - Meeting Room	3,000	1,250	-	1,250
Insurance - General Liability	28,000	28,000	18,732	9,268
Legal Advertising	1,000	415	418	(3)
Misc-Records Storage	1,500	625	60	565
Misc-Assessment Collection Cost	49,045	44,141	38,947	5,194
Annual District Filing Fee	175	175	175	-
<b>Total Administration</b>	<b>318,715</b>	<b>172,620</b>	<b>168,708</b>	<b>3,912</b>
<b><u>Field</u></b>				
ProfServ-Field Management	338,872	141,195	141,197	(2)
Trailer Rental	8,500	3,542	2,821	721
<b>Total Field</b>	<b>347,372</b>	<b>144,737</b>	<b>144,018</b>	<b>719</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Landscape Services</u></b>				
Contracts-Mulch	146,608	61,087	-	61,087
Contracts-Irrigation	42,822	17,843	14,274	3,569
Contracts-Trees & Trimming	46,909	19,545	15,636	3,909
Contracts-Annuals	12,672	5,280	-	5,280
Contracts-Trash & Debris Removal	19,565	8,152	6,522	1,630
Contracts - Landscape	294,685	122,785	151,187	(28,402)
Cntrs-Shrub/Grnd Cover Annual Svc	86,074	35,864	28,691	7,173
R&M-Irrigation	30,000	12,500	6,092	6,408
R&M-Trees and Trimming	40,000	16,665	24,600	(7,935)
Miscellaneous Services	35,000	14,585	-	14,585
<b>Total Landscape Services</b>	<b>754,335</b>	<b>314,306</b>	<b>247,002</b>	<b>67,304</b>
<b><u>Utilities</u></b>				
Electricity - General	40,700	16,958	15,747	1,211
Electricity - Streetlights	121,000	50,417	51,793	(1,376)
Utility - Water & Sewer	198,000	82,500	46,528	35,972
<b>Total Utilities</b>	<b>359,700</b>	<b>149,875</b>	<b>114,068</b>	<b>35,807</b>
<b><u>Operation &amp; Maintenance</u></b>				
Utility - Refuse Removal	3,000	1,250	1,451	(201)
R&M-Ponds	20,000	8,333	-	8,333
R&M-Pools	35,000	14,583	13,042	1,541
R&M-Roads & Alleyways	2,000	835	-	835
R&M-Sidewalks	20,000	8,333	-	8,333
R&M-Streetlights	10,000	4,167	-	4,167
R&M-Vehicles	15,000	6,250	-	6,250
R&M-User Supported Facility	5,000	2,083	1,015	1,068
R&M-Equipment Boats	10,000	4,167	-	4,167
R&M-Parks & Facilities	25,000	10,415	17,638	(7,223)
R&M-Garden Lot	2,000	833	41	792
R&M-Invasive Plant Maintenance	105,000	43,750	53,550	(9,800)
Security Enhancements	5,700	2,375	2,535	(160)
Op Supplies - Fuel, Oil	8,000	3,333	835	2,498
Cap Outlay - Vehicles	30,000	30,000	10,961	19,039
<b>Total Operation &amp; Maintenance</b>	<b>295,700</b>	<b>140,707</b>	<b>101,068</b>	<b>39,639</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	13,507	-	-	-
Interest Expense	13,093	-	-	-
<b>Total Debt Service</b>	<b>26,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>2,102,422</b>	<b>922,245</b>	<b>774,864</b>	<b>147,381</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Excess (deficiency) of revenues				
Over (under) expenditures	244,663	1,179,654	1,203,574	23,920
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	-	-	(300,000)	(300,000)
Contribution to (Use of) Fund Balance	244,663	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>244,663</b>	<b>-</b>	<b>(300,000)</b>	<b>(300,000)</b>
Net change in fund balance	\$ 244,663	\$ 1,179,654	\$ 903,574	\$ (276,080)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>661,723</b>	<b>661,723</b>	<b>661,723</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 906,386</b>	<b>\$ 1,841,377</b>	<b>\$ 1,565,297</b>	

**HARMONY**

Community Development District

**General Fund Reserves**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>EXPENDITURES</u></b>				
<b><u>Operation &amp; Maintenance</u></b>				
Reserve - Other	\$ 300,000	\$ 300,000	\$ 45,530	\$ 254,470
<b>Total Operation &amp; Maintenance</b>	300,000	300,000	45,530	254,470
<b>TOTAL EXPENDITURES</b>	<b>300,000</b>	<b>300,000</b>	<b>45,530</b>	<b>254,470</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(300,000)	(300,000)	(45,530)	254,470
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Interfund Transfer - In	-	-	300,000	300,000
Contribution to (Use of) Fund Balance	(300,000)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(300,000)</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>
Net change in fund balance	\$ (300,000)	\$ (300,000)	\$ 254,470	\$ 554,470
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>547,006</b>	<b>547,006</b>	<b>547,006</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 247,006</b>	<b>\$ 247,006</b>	<b>\$ 801,476</b>	

**HARMONY**

Community Development District

**Series 2014 Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 61	\$ 25	\$ 29	\$ 4
Special Assmnts- Tax Collector	1,217,276	1,095,548	1,016,390	(79,158)
Special Assmnts- Discounts	(48,691)	(43,822)	(39,963)	3,859
<b>TOTAL REVENUES</b>	<b>1,168,646</b>	<b>1,051,751</b>	<b>976,456</b>	<b>(75,295)</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	24,345	21,910	19,529	2,381
<b>Total Administration</b>	<b>24,345</b>	<b>21,910</b>	<b>19,529</b>	<b>2,381</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	695,000	-	-	-
Principal Prepayments	-	-	70,000	(70,000)
Interest Expense	459,663	229,832	229,831	1
<b>Total Debt Service</b>	<b>1,154,663</b>	<b>229,832</b>	<b>299,831</b>	<b>(69,999)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,179,008</b>	<b>251,742</b>	<b>319,360</b>	<b>(67,618)</b>
Excess (deficiency) of revenues Over (under) expenditures	(10,362)	800,009	657,096	(142,913)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(10,362)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(10,362)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (10,362)	\$ 800,009	\$ 657,096	\$ (142,913)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,313,437</b>	<b>1,313,437</b>	<b>1,313,437</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,303,075</b>	<b>\$ 2,113,446</b>	<b>\$ 1,970,533</b>	

**HARMONY**

Community Development District

**Series 2015 Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>REVENUES</u></b>				
Interest - Investments	\$ 40	\$ 17	\$ 34	\$ 17
Special Assmnts- Tax Collector	796,597	716,937	537,535	(179,402)
Special Assmnts- Other	26,600	23,940	-	(23,940)
Special Assmnts- Prepayment	-	-	903,381	903,381
Special Assmnts- Discounts	(31,864)	(28,678)	(21,109)	7,569
<b>TOTAL REVENUES</b>	<b>791,373</b>	<b>712,216</b>	<b>1,419,841</b>	<b>707,625</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Misc-Assessment Collection Cost	15,932	14,339	11,082	3,257
<b>Total Administration</b>	<b>15,932</b>	<b>14,339</b>	<b>11,082</b>	<b>3,257</b>
<b><u>Debt Service</u></b>				
Principal Debt Retirement	390,000	-	-	-
Principal Prepayments	-	-	1,165,000	(1,165,000)
Interest Expense	389,775	194,888	194,888	-
<b>Total Debt Service</b>	<b>779,775</b>	<b>194,888</b>	<b>1,359,888</b>	<b>(1,165,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>795,707</b>	<b>209,227</b>	<b>1,370,970</b>	<b>(1,161,743)</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,334)	502,989	48,871	(454,118)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(4,334)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(4,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (4,334)	\$ 502,989	\$ 48,871	\$ (454,118)
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>1,841,543</b>	<b>1,841,543</b>	<b>1,841,543</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,837,209</b>	<b>\$ 2,344,532</b>	<b>\$ 1,890,414</b>	



**HARMONY**

Community Development District

**Supporting Schedules**

**February 28, 2023**

**HARMONY**

Community Development District

---

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

					Allocation by Fund		
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2014 Debt Service Fund <sup>(1)</sup>	Series 2015 Debt Service Fund <sup>(1)</sup>
<b>ASSESSMENTS LEVIED FY 2023</b>				\$ 4,328,217	\$ 2,423,488	\$ 1,215,175	\$ 689,554
Allocation %				100%	55.99%	28.08%	15.93%
11/17/22	\$ 13,410	\$ 704	\$ 274	\$ 14,387	\$ 8,056	\$ 4,039	\$ 2,292
11/22/22	\$ 286,879	\$ 12,197	\$ 5,855	\$ 304,931	\$ 170,739	\$ 85,611	\$ 48,580
12/09/22	\$ 2,729,319	\$ 116,043	\$ 55,700	\$ 2,901,062	\$ 1,624,385	\$ 814,492	\$ 462,185
12/22/22	\$ 213,418	\$ 8,631	\$ 4,355	\$ 226,405	\$ 126,771	\$ 63,565	\$ 36,070
Adjustment	\$ (37,649)	\$ (1,569)	\$ -	\$ (39,217)	\$ -	\$ -	\$ (39,217)
01/10/23	\$ 113,868	\$ 3,594	\$ 2,324	\$ 119,785	\$ 67,071	\$ 33,630	\$ 19,084
01/10/23	\$ 4,701	\$ 148	\$ 96	\$ 4,945	\$ 2,769	\$ 1,388	\$ 788
02/07/23	\$ 2,955	\$ 44	\$ 60	\$ 3,059	\$ 1,713	\$ 859	\$ 487
02/08/23	\$ 43,734	\$ 982	\$ 893	\$ 45,609	\$ 25,537	\$ 12,805	\$ 7,266
<b>TOTAL</b>	<b>\$ 3,370,636</b>	<b>\$ 140,773</b>	<b>\$ 69,557</b>	<b>\$ 3,580,966</b>	<b>\$ 2,027,041</b>	<b>\$ 1,016,390</b>	<b>\$ 537,535</b>

Collected in % 83%

<b>TOTAL OUTSTANDING</b>	\$ 747,251	\$ 396,447	\$ 198,785	\$ 152,018
--------------------------	------------	------------	------------	------------

Note (1): Variance between budget and assessment levy is due to prepayments received during the budget process.

**HARMONY**  
Community Development District

---

**Cash and Investment Report**  
*February 28, 2023*

<b>General Fund</b>
---------------------

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account- Operating	Bank United	Checking Account	n/a	0.00%	\$554,799
Money Market Account	BankUnited	Money Market Account	n/a	3.00%	\$1,978,313
<b>Subtotal</b>					\$2,533,112

<b>Debt Service and Capital Projects Funds</b>
--

<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	0.005%	\$6,229
Series 2014 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$607,313
Series 2014 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$1,356,991
Series 2015 Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$903,381
Series 2015 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$340,000
Series 2015 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$647,033
<b>Subtotal</b>					\$3,860,947
<b>Total</b>					<b>\$6,394,059</b>

# **Subsection 4C**

## **Invoices and Check Register**

## Harmony

Community Development District

General Fund

### Invoice Approval Report # 274

**March 20, 2023**

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount
<b>BENCHMARK LANDSCAPING LLC</b>	12763	R	\$ 55,000.00
	12819	R	\$ 335.75
	12920	R	\$ 55,000.00
	Vendor Total		\$ 110,335.75
<b>CHARTER COMMUNICATIONS- ACH DBA SPECTRUM BUSINESS</b>	028483501012723 ACH	R	\$ 114.98
	0038644021023 ACH	R	\$ 123.98
	0038651022823 ACH	R	\$ 119.98
	Vendor Total		\$ 358.94
<b>BRIGHTVIEW LANDSCAPE SERVICES, INC.</b>	8273453	R	\$ 21,599.98
	Vendor Total		\$ 21,599.98
<b>CARDMEMBER SERVICES DBA BANK UNITED</b>	012423-1777 ACH	R	\$ 2,636.31
	022023-1777 ACH	R	\$ 2,307.58
	Vendor Total		\$ 4,943.89
<b>FAST SIGNS</b>	2060-20925	R	\$ 675.00
	Vendor Total		\$ 675.00
<b>GARY'S GRADING INC.</b>	2023-633	R	\$ 23,650.00
	Vendor Total		\$ 23,650.00
<b>HARMONY CDD C/O U.S. BANK</b>	030823-1	R	\$ 6,358.57
	030823-2	R	\$ 3,608.20
	031523-1	R	\$ 26,600.00
	Vendor Total		\$ 36,566.77
<b>HARMONY FLORIDA LAND LLC</b>	3757473764-012423	R	\$ 545.57
	Vendor Total		\$ 545.57
<b>INFRAMARK, LLC</b>	91358	A	\$ 34,605.15
	Vendor Total		\$ 34,605.15
<b>KUTAK ROCK LLP</b>	3180518	A	\$ 2,280.34
	3180675	A	\$ 3,500.00
	Vendor Total		\$ 5,780.34
<b>MARYLIN ASHER-MOWER</b>	01916D	R	\$ 40.84
	Vendor Total		\$ 40.84
<b>NUTRIEN AG SOLUTIONS, INC</b>	50267744	R	\$ 1,200.00
	Vendor Total		\$ 1,200.00
<b>OSCEOLA COUNTY BOCC</b>	PRRR23-00038	R	\$ 60.00
	Vendor Total		\$ 60.00

Harmony

Community Development District

General Fund

Invoice Approval Report # 274

March 20, 2023

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount
PEGASUS ENGINEERING, LLC	226429	A	\$ 3,760.52
		Vendor Total	<u>\$ 3,760.52</u>
POOLSURE	101295639786	R	\$ 60.00
	101295639787	R	\$ 35.00
	101295639993	R	\$ 570.00
	101295639987	R	\$ 412.75
	Vendor Total		<u>\$ 1,077.75</u>
TEM SYSTEMS, INC.	INV27072	R	\$ 190.00
		Vendor Total	<u>\$ 190.00</u>
TOHO WATER AUTHORITY - ACH	020123-8389 ACH	R	\$ 70.87
	030223-8389 ACH	R	\$ 14,490.73
	Vendor Total		<u>\$ 14,561.60</u>
WASTE CONNECTIONS OF FL.	1433202W460	R	\$ 309.12
		Vendor Total	<u>\$ 309.12</u>
WILLIAMS SCOTSMAN, INC. - EFT	9016729273 EFT	R	\$ 490.00
WILLIAMS SCOTSMAN, INC. - EFT	9017013966 EFT	R	\$ 490.00
	Vendor Total		<u>\$ 980.00</u>
<b>Total Invoices</b>			<b>\$ 205,905.47</b>

# **Section 5**

# **New Business**

# **Subsection 5A**

## **Remodeling Ashley Pool Office for Community Maintenance**



# BERBES CONTRACTOR

---

<b>Client:</b>	<b>Harmony Community</b>
<b>Date:</b>	<b>02/16/2023</b>

<b>Recreation Club</b>	<b>Prices Usd</b>
<b>Labor</b>	
Change Window	\$700.00
Room extension	\$1600.00
Remove cabinets	\$700.00
Repair and finish all walls	\$1300.00
Paint the whole room	\$1200.00
<b>TOTAL</b>	<b>\$5,500.00</b>
<b>Material</b>	
Window 36" X 48" <b>(JELD WEN)</b>	\$1900.00
Blocks	\$800.00
Cement	\$300.00
Concrete	\$500.00
Drywall 1/2"x4"x8"	\$300.00
<b>TOTAL</b>	<b>\$3,800.00</b>

# BERBES CONTRACTOR

---

## COMERCIAL CONDITION.

1. **Price:** Refers to labor and materials.
2. **Payments:** Agreed 50% in advance and 50% at the end. Materials 100% in advance.
3. **Time:** 7 business days
4. **Specials:** The remodeling of the wall its finish is without design. (smooth)

**Sincerely,**

Judith Diaz Cabrera / Berbes Contractor

# COPY ESTIMATE



**Prepared For**

Harmony CDD  
7255 Five Oaks Dr.  
Harmony, FL  
(407) 361-3559

**Mark Davis Construction, LLC**

5105 Jack Brack Rd.  
St. Cloud, FL 34771  
Phone: (407) 616-0718  
Email: MDCLLC1@gmail.com  
Web: MarkDavisConstruction.com

Estimate # 377  
Date 01/31/2023  
Business / Tax # CGC 1509832

Description	Total
Permit ( Electrical ONLY ) Electrical Permit for Moving of Receptacles etc.	\$800.00
Demo & Haul Off Demo Wall, Cabinets, & Flooring in future Office Area Remove All Debris & Haul Away Dumpster & Hauling Fees All Labor	\$5,200.00
CMU Block Wall Approx. 7 ' x 7 ' In Fill of Block Wall Block & Fill Cells w/ Concrete / Rebar All Labor & Materials	\$3,800.00

Minor Electrical	\$2,980.00
Moving of 2 Switches & 2 Outlets off of Wall to be Moved	
All Labor & Materials	

---

Drywall & Paint	\$2,800.00
Drywall Affected Areas	
New Block Wall, Behind Cabinets if Needed, Under Window Where Water Damaged Occurred Previously	
Patch & Texture As Needed	
Paint All Walls	
All Labor & Materials	

---

Plumbing	\$850.00
Cap Off / Remove & Disconnect Old Plumbing From Sink etc.	
All Labor & Materials	

---

Flooring & Concrete	\$2,770.00
Remove Existing Tile Flooring & Replace	
Mid-Grade Tile	
Fix Concrete (Level Floor) Where Pavers Were Previously	
All Labor & Materials	

---

Stucco & Exterior Paint	\$3,400.00
Stucco New Block Wall Area to Match Existing	
Scratch Coat, & Finish	
Paint to match	
All Labor & Materials	

---

Concession Window	\$1,700.00
Remove Existing Roll Up "Door/Window"	
Replace w/ Glass Slider Style Window	
All Labor & Materials	

Contractors Profit, Overhead, & Supervision	\$2,800.00
*	
*	
*	

<b>Subtotal</b>	\$27,100.00
<b>Total</b>	<b>\$27,100.00</b>
<b>Deposit Due</b>	<b>\$6,300.00</b>

**Notes:**

\*\*\*\*\*New Door Option\*\*\*\*\*

New Solid Commercial Steel Door & Jamb ADD \$3,000.00

By signing this document, the customer agrees to the services and conditions outlined in this document.

---

Harmony CDD



**Pool Oficce Renovation**

210 N University Dr Ste 702  
Coral Spring FL 33071-7320

Submitted By:

**Urbans Solutions LLC**

11006 Hanlon Terrace Aly  
Winter Garden FL 34787

Mobile: +1 (321) 900-6977

urbanssolutionsllc@gmail.com

1816-1227246/1816/3100/3115  
Liability # FGFL0024324601

**Urbans Solutions LLC**  
 11006 Hanlon Terrace Aly  
 Winter Garden FL 34787  
 Mobile: +1 (321) 900-6977  
 urbanssolutionsllc@gmail.com  
 1816-1227246/1816/3100/3115  
 Liability # FGFL0024324601



## Estimate

Job Name	Pool Oficce Renovation
Job Number	1158
Issue Date	February 20, 2023
Valid Until	March 7, 2023

### Estimator

Natali Vila  
 Mobile: (321)900-7348  
 urbanssolutionsllc@gmail.com

### Customer

Harmony Community Development District  
 210 N University Dr Ste 702  
 Coral Spring FL 33071-7320  
 Mobile: (407)861-4460  
 jeison.castillo@inframark.com

Item	Quantity	Unit Price	Amount
<b>Demilition</b>	<b>1 Ea</b>	<b>\$2,152.50 / Ea</b>	<b>\$2,152.50</b>
<ul style="list-style-type: none"> <li><i>* Contaimet Areas</i></li> <li><i>* Remove Cabinets</i></li> <li><i>* Remove Rolling door</i></li> <li><i>* Remove Tile Floor</i></li> <li><i>* Remove Block exterior wall</i></li> </ul>			
<b>New extension wall</b>	<b>1 Ea</b>	<b>\$2,255.00 / Ea</b>	<b>\$2,255.00</b>
<ul style="list-style-type: none"> <li><i>* Remove Pavers</i></li> <li><i>* Fill with concret floor</i></li> <li><i>* New wall Block</i></li> <li><i>* Stucco and texture</i></li> <li><i>* Interior wood Framing</i></li> </ul>			
<b>New Window Installation</b>	<b>1 Ea</b>	<b>\$1,621.86 / Ea</b>	<b>\$1,621.86</b>
<ul style="list-style-type: none"> <li><i>* Reduce Area to install New Window</i></li> <li><i>* Jamb Aluminum-clad White Double Hung Full screen (W) 38 in x (H) 41 in Window included</i></li> </ul>			
<b>Electric</b>	<b>1 Ea</b>	<b>\$410.00 / Ea</b>	<b>\$410.00</b>
<i>* re-install some outlets are in cabinets and new wall</i>			
<b>Drywall and Patch</b>	<b>1 Ea</b>	<b>\$922.50 / Ea</b>	<b>\$922.50</b>
<ul style="list-style-type: none"> <li><i>* New drywall installation</i></li> <li><i>* Repair some drywall areas</i></li> <li><i>* finish and texture included</i></li> </ul>			



Item	Quantity	Unit Price	Amount
<b>Install Tile Floor</b>	<b>1 Ea</b>	<b>\$1,127.50 / Ea</b>	<b>\$1,127.50</b>
<i>* Installation interior Area</i> <i>* 121 Sqft</i> <i>* Tile not Included</i> <i>* 24"x 48", 36" x 48" and over size formats not included</i> <i>* Baseboards Installation (baseboards not included)</i>			
<b>Paint</b>	<b>1 Ea</b>	<b>\$1,066.00 / Ea</b>	<b>\$1,066.00</b>
<i>* Walls and ceiling Interior Paint</i> <i>* New Wall Exterior Paint</i> <i>* Paint not included</i>			
<b>Dumpster</b>	<b>1 Ea</b>	<b>\$517.50 / Ea</b>	<b>\$517.50</b>
<i>1 week rental</i>			
<b>Price</b>			<b>\$10,072.86</b>

**Terms**

Due to Current covid-19 situation, many material carriers may be backed up causing possible delay in the delivery of materials

60% of the contract amount must be paid ; 40% when the job is completed.

\_\_\_\_\_ Date \_\_\_\_\_

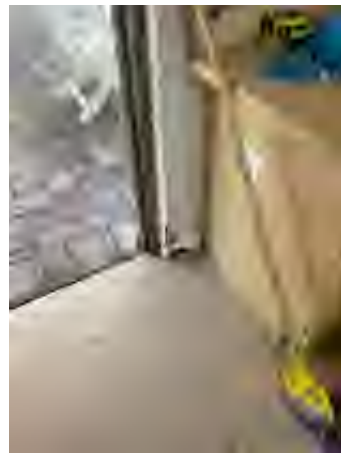
Ricardo Angulo  
Urbans Solutions LLC

\_\_\_\_\_ Date \_\_\_\_\_

Harmony Community Development District

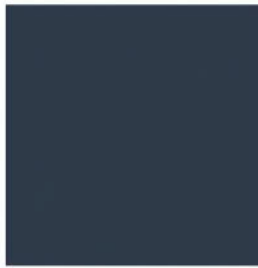
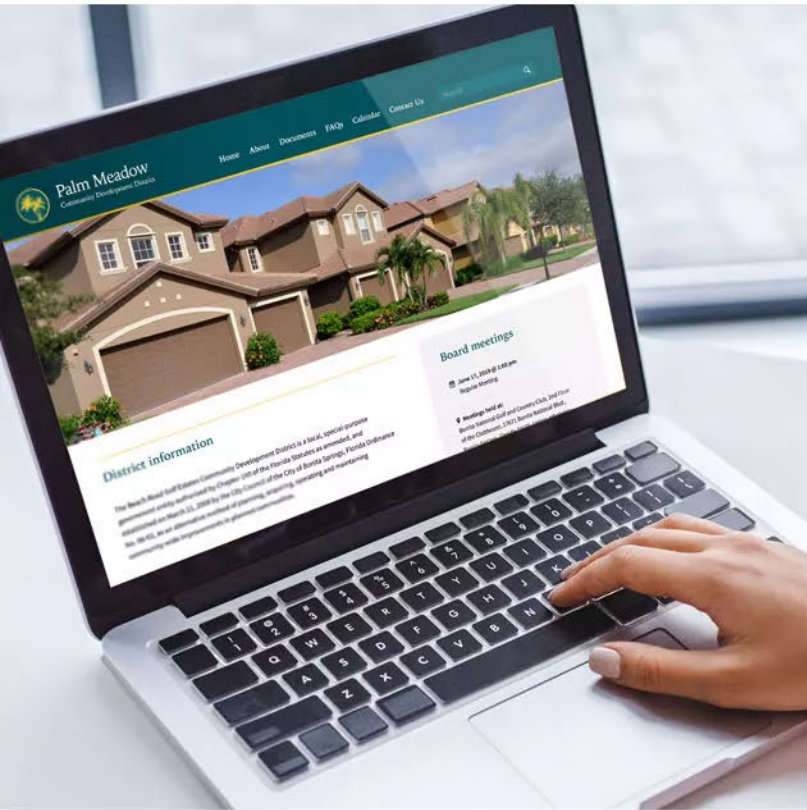
\_\_\_\_\_ Date \_\_\_\_\_

Natali Vila  
Urbans Solutions LLC



# **Subsection 5B**

## **Website Management**



# Keeping your community informed. And you compliant.

## Harmony Community Development District


Proposal date: 02 / 22 / 2023

Proposal ID: RXKMN-TEBHU-TZRNJ-TC5OH

Pricing.....	2
Services.....	3-5
FAQs.....	6
Statement of work.....	7-8
Terms and conditions.....	9-12



**Ted Saul**  
*Director - Digital Communication*

 *Certified Specialist*

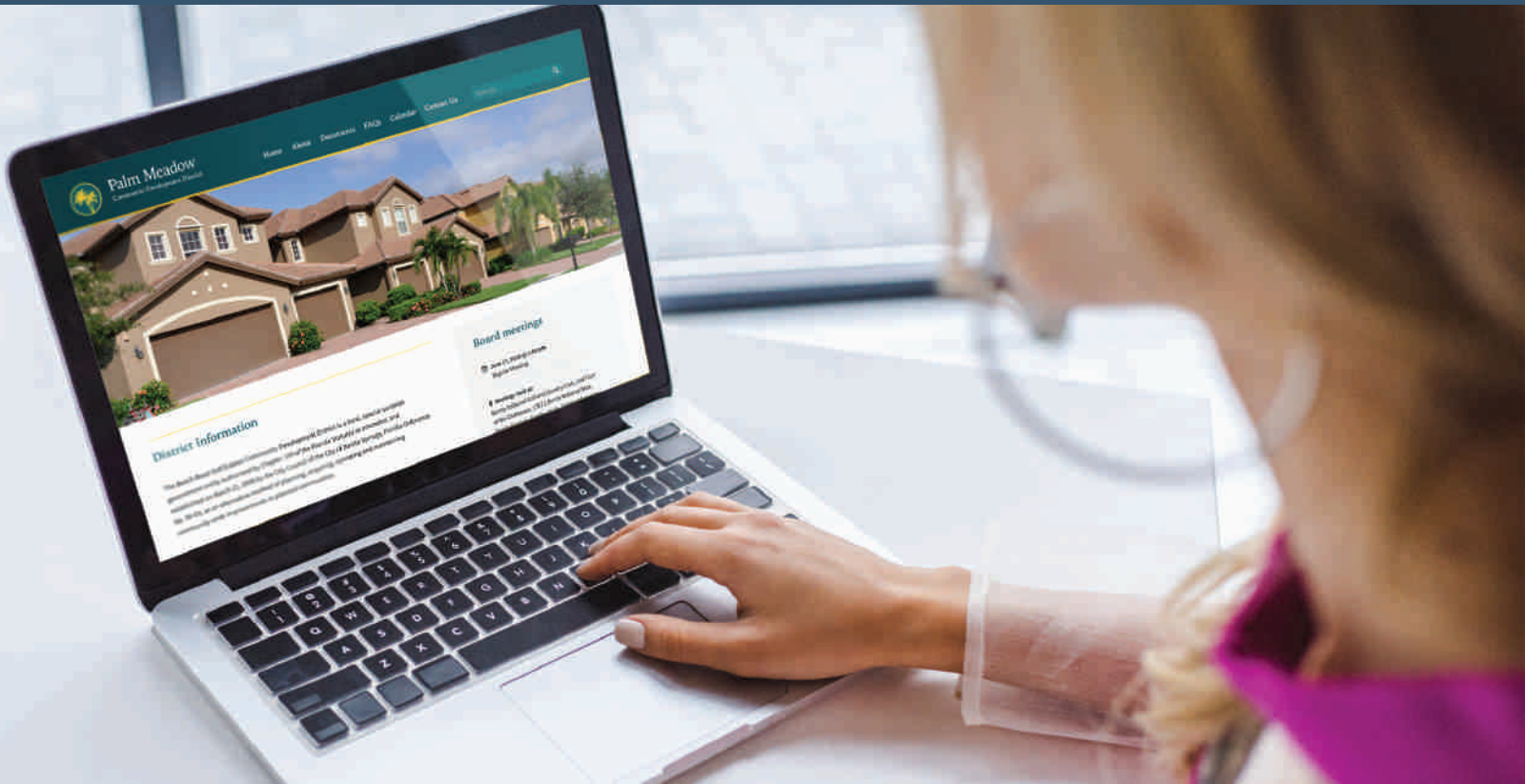


# Pricing

Effective date: 03 / 01 / 2023

Implementation	Quantity	Subtotal
<p><b>On-boarding of ADA Compliant Website and Remediation of Historical Documents</b></p> <ul style="list-style-type: none"> <li>• Migration website pages and present on a staged website for approval</li> <li>• <del>Initial PDF Accessibility Compliance Service for 1500 pages of remediation</del> unlimited as of 2021</li> </ul>	1	\$2,325.00
<hr/>		
Annual ongoing services	Quantity	Subtotal
<p><b>Website services</b></p> <ul style="list-style-type: none"> <li>• Hosting, support and training for users</li> <li>• Website management tools to make updates</li> <li>• Secure certification (https)</li> <li>• Monthly accessibility site reporting, monitoring and error corrections</li> </ul>	1	\$600.00
<p><b>Ongoing PDF Accessibility Compliance Service</b></p> <ul style="list-style-type: none"> <li>• Remediation of all PDFs stored on your website\</li> <li>• Dashboard for reporting and managing all PDFs</li> <li>• 48-hour turnaround for fixes for board agendas</li> <li>• PDF manager dashboard</li> </ul>	Unlimited	\$937.50
<p><b>Social Media Manager</b></p>		Included
<hr/>		
	<b>Total:</b>	<b>\$3,862.50</b>





## Accountable, compliant communications

Keeping your residents and property owners informed is a big responsibility – one that requires constant diligence. Staying current with the laws that apply to public access to district records, reports and other legal requirements presents a big challenge for many CDD communities.

When it comes to your website and all the web-based documents you are required to publish, they all need to be fully accessible. Florida statutes and federal laws require you and every special district be compliant with ADA (Americans with Disabilities Act) and accessibility regulations.

### Keeping it all accessible – and legal

Campus Suite provides the total accessibility solution to keep all your web communications and web documents on the right side of these laws – specifically chapters 189 and 282 of the Florida Statutes.

### Designed for districts



Easy-to-update website, hosting and support



Worry-free ADA-compliance, auditing and full reporting



Meets Florida statutes and federal laws



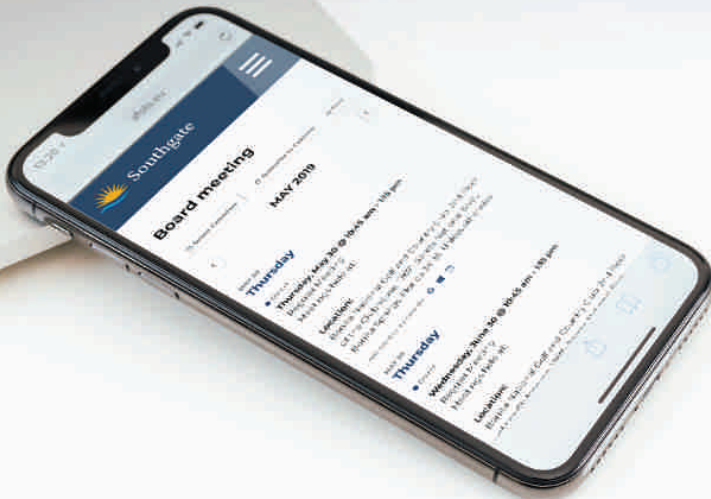
Save CDD board time and money



# Keeping your community informed and compliant.



**Accessibility Compliance**  
with Campus Suite



## We'll handle all your website and document accessibility.

We take on the responsibility of making and keeping your website fully accessible to people with disabilities. We know what's at stake if your website is not ADA-compliant, so we handle it all – monitoring, reporting, and remediation.

### We stand behind our seal of approval.

Each page of your website will have our official certification of a website that meets the required accessibility standards.

## A website with all the features your district needs.

Communication is key to success in any organization, and your community development district is no exception. At Campus Suite, we understand the unique communication needs of CDDs and create a comprehensive website that serves as your communication hub.

Your property owners and residents will come to depend on the wealth of information at their fingertips. And your board members, management team and staff will come to rely on the role your website serves in streamlining the critical communications functions you're required by law to provide.

### Maintain ADA compliance:

- ✓ Website and documents meet WCAG 2.1 requirements
- ✓ Monthly accessibility scanning audits and reporting
- ✓ In-house team that fixes all of the accessibility errors
- ✓ On-demand PDF remediation (48-hour turnaround)

### Your district website features:

- ✓ Professional website design
- ✓ Easy-to-use tools to make updates
- ✓ Total document management
- ✓ Support and training for users
- ✓ Calendar of events
- ✓ Clubhouse and rental scheduling
- ✓ Meeting notices and minutes





**campus**  
suite



## A trusted name for compliance.

For over 15 years, Campus Suite has built a reputation helping public schools across the country eliminate communication barriers and improve school community engagement. We do it by creating easy-to-use, affordably priced websites featuring professional design, unmatched customer service, and paving a leadership role in website accessibility.

We've helped districts build web accessibility policies and websites, and even created contingency plans for responding to web issues and complaints from the OCR (U.S. Office for Civil Rights). These include detailed resolution plans when clients need to respond to avoid fines and the negative publicity that sometimes surrounds non-compliance.

Campus Suite has also pioneered educating public institutions about website accessibility by establishing the Website Accessibility Education Center, a valuable resource for website administrators..



**W3C**<sup>®</sup>  
WCAG 2.0



**Campus Suite Academy**  
**Website Accessibility Center**

[www.campussuite.com/accessibility-center](http://www.campussuite.com/accessibility-center)

# Frequently asked questions

## **For PDF service, what is the price per page?**

Pricing can range based on the volume of PDFs you have on your website and if it is part of the initial remediation or the on-demand service. The price range is between \$1.05 per page to \$1.75 per page.

## **What does the PDF scan and remediation process look like?**

You'll upload your documents to the dashboard. We are notified and begin setting up the scan. After the fixes are made, we put the documents back onto the dashboard and you are notified. You then put them back to the appropriate location on your website.

## **What does the ADA managed service process for our website look like?**

Our team performs monthly scans of your site utilizing software. Our team then goes through the results and fixes the content-related errors by hand. A report is produced for your records and uploaded to your ADA dashboard. Any outlying issues we may encounter, you will be notified until the issue is resolved.

## **How long does it take?**

For non-urgent doc remediation, we can scan and fix up to 2000 pages per week. We also have urgent services available for an additional fee with a turnaround time of 48 hours.

## **What standards do you follow for ADA?**

We follow WCAG AA 2.1 guidelines

## **Are there any hidden fees?**

No.

## **How long does it take to build the website?**

It depends upon your responsiveness, but generally only a couple of weeks.

## **Can we change the design of our website?**

Our themes are customizable to address your preferences. There are some guardrails in place to help ensure ADA compliance to a degree, but you can select colors, images, etc...

## **Do your sites offer a calendar?**

Yes. This site can be utilized in many different ways. One of which is a calendar to help with your clubhouse availability/rental schedule.

## Statement of work

1. **On-boarding of ADA Compliant Website and Remediation of Historical Documents.** Contractor will deliver a functional, responsive, working ADA compliant website that can display content submitted to the Contractor by the District. At a minimum, the website and the documents on the website will:
  1. Comply with the guidelines provided by Web Content Accessibility Guidelines 2.1, as amended and/or replaced by new releases from time to time (“WCAG”);
  2. Contain a website accessibility policy that includes: a commitment to accessibility for persons with disabilities, the accessibility standard used and applied to the website (at a minimum WCAG), and contact information of the District Manager or their designee (email and phone number) in case users encounter any problems;
  3. Display an ADA compliance shield, seal, or certification;
  4. Provide options to create a CDD-branded design (colors, logo, etc...)
  5. Be accessible on modern versions of Internet Explorer, Edge, Mozilla, Safari, and Chrome web browsers and be “mobile friendly” and offer a “mobile version” of the sites content for access from tablets or smart phones.
  6. Be free of any commercial advertising;
  7. Be free of any known spyware, virus, or malware;
  8. Secure certification (https)
  9. Secure cloud hosting with fail-overs
  10. Allow for data backups, and record retention as required by law;
  11. Allow for the display a calendar, reservation request form, and newsletter;
  12. Creation of a dashboard for the District to upload and remove content, manage all documents, manage document remediation, and review reports generated by the Contractor; and
  13. Remediate ~~1-500~~ **unlimited** pages identified by the District for the new website in an ADA compliant format.\*
2. **Domain Fee.** The Contractor shall pay the annual fee for the domain name of the District’s website.
3. **Maintenance and Management of the Website.**
  1. Contractor will manage and maintain the website;
  2. Remediate in an ADA compliant format new documents uploaded by the District Manager to the document portal;\*
    1. For Agenda Packages, the Contractor shall turn around the documents within 2 business days
  3. District shall be responsible for uploading the documents onto the document portal for the website. Upon completion of the remediation services, Contractor shall ensure that the remediated documents are live on the website. Contractor shall ensure that the District only has the ability to upload documents to the document portal (not the ability to make documents go live on the website) or remove documents on the website and cannot alter any other aspect of the website;

4. Contractor will store all District data, including files, text and parameters; data will be backed-up on a separate storage system at regular intervals; and
  5. The ADA compliant website will be on-line at all times unless maintenance or upgrades require it to be unavailable. When maintenance or upgrades require the website to be unavailable, Contractor will provide the District with reasonable advance notice in writing.
4. **Monthly Auditing and Remediation Services.**
1. Every month Contractor will comprehensively audit the website's compliance with (1) WCAG and (2) any applicable laws, rules, and regulations (including, the Department of Justice);
  2. After the audit, Contractor will remediate any web accessibility deficiencies of the website or content on the website; and
  3. The Contractor will provide a written report to the District that summarizes the audit and any remediations made.
5. **Support Services.** Contractor will supply telephone and/or email support to the District on a reasonable and necessary basis to within business hours – Monday to Friday 9 am to 6 pm EST, exclusive of holidays. The Contractor will provide a listing of detailed hours, holidays, and service availability on their website, and reserves the right to modify the times technical support is available.

\*If certain PDFs are not able to be fully remediated, Contractor shall work with the District to create a summary of the content in the PDF and provide contact information if anyone needs reasonable accommodations to access the full content within that PDF.

# Website Creation and Management Agreement

This Website Creation and Management Agreement (this “Agreement”) is entered into as of 03 / 01 / 2023, between the Harmony Community Development District, whose mailing address is 3434 Caldwell, Tampa, FL 33614 (the “District”) and Innersync Studio, LLC., an Ohio limited liability company (d/b/a Campus Suite), whose mailing address is 752 Dunwoodie Dr., Cincinnati, Ohio 45230 (the “Contractor”).

## Background Information:

The District is a local unit of special-purpose government established pursuant to the Uniform Community Development District Act of 1980, as codified in Chapter 190, Florida Statutes. The District is required to have a website and desires to have a website created, regularly updated, managed, inspected, and remediated to ensure compliance with the Americans with Disabilities Act (the “ADA”). The Contractor has the technical expertise to provide the above-mentioned services. The District desires to retain the Contractor to provide services as described in this Agreement.

## Operative Provisions:

**1. Incorporation of Background Information.** The background information stated above is true and correct and by this reference is incorporated as a material part of this Agreement.

**2. Scope of Services.** The Contractor will perform all work, including all labor, equipment, and supervision necessary to perform the services described in the “Statement of Work” attached hereto.

**3. Term and Renewal.** The initial term of this Agreement will be for one year from the date of this Agreement. At the end of the initial term, this Agreement will automatically renew for subsequent one-year terms pursuant to the same price and contract provisions as the initial term, until terminated by either party pursuant to the termination provisions below.

### 4. Termination.

a. Either party may terminate this Agreement without cause, with an effective termination date of the next scheduled renewal date, by providing at least thirty (30) days written (letter, facsimile, email) notice to the other party prior to the next renewal date.

b. Either party may terminate this Agreement with cause for material breach provided, however, that the terminating party has given the other party at least thirty (30) days written (letter, facsimile, email) of, and the opportunity to cure the breach.

c. Upon termination of this Agreement:

- i. The Contractor will be entitled to payment for all work and/or services rendered up until the effective termination of this Agreement, subject to whatever claims or off-sets the District may have against the Contractor. If any deposit or advanced payments exceeds these costs, Contractor will refund the appropriate amount to the District.
- ii. The Contractor will provide the District or its designee with all domain names, authorizations, usernames, passwords, and content (including remediated content) in the format in which it was stored on the server, at a cost not to exceed \$50 to the District.
- iii. The Contractor will be permitted to remove its name and ADA compliance shield, seal, or certificate from the website on the effective date of the termination.
- iv. If the Contractor was using certain software (including content management software) that is proprietary and was licensed to the District during the term of the Agreement, then the Contractor shall coordinate with the District as to the end of the license or simply create a simple splash page of the District with information on the transition to a new website.

## **5. Compensation and Prompt Payment.**

a. Upon execution of this Agreement, the District agrees to pay Contractor for a one-time payment of \$2,325.00 for the On-boarding of ADA Compliant Website and Remediation of Historical Documents.

b. Starting on March 1, 2023 the District agrees to compensate the Contractor \$1,537.50 for Domain Fee, Maintenance and Management of the Website, Monthly Auditing and Remediation Services, and Support Services as described in the Statement of Work. The District shall make such payments in advance of the services to be provided. Contractor will provide the District with an invoice on a annual basis for work to be performed. The District will pay Contractor within 15 days of receipt of the invoice.

**6. Additional Work.** If the District should desire additional work or services, the Contractor agrees to negotiate in good faith to undertake such additional work or services. Upon successful negotiations, the parties will agree in writing to an addendum (for changes to the regular services) or work authorization order (for all other services). The Contractor will be compensated for such agreed additional work or services based upon a payment amount acceptable to the parties and agreed to in writing.

**7. Ownership of Website, Domain Name, and Content.** The District will be the owner of the website, domain name, and all content (including remediated content provided by the Contractor) on the website.

**8. No Infringement of Intellectual Property.** Contractor warrants and represents that neither the Statement of Work nor any product or services provided by Contractor will infringe, misappropriate, or otherwise



violate the intellectual property rights of any third-party. Contractor shall take all steps to ensure that the District has no access to confidential software or data that is proprietary (whether it's the Contractor's or another provider's through a license agreement).

**9. Promotion.** The District permits Contractor to identify the District as a customer of Contractor in Contractor's marketing materials (including using the District's name and logo for such limited purposes).

**10. Warranty.** The Contractor warrants that the work: (a) will conform to the requirements of the Statement of Work, (b) will be performed in a prompt, diligent, good, safe and workmanlike manner in accordance with all laws, industry standards, and all applicable ADA and WCAG regulations, and (c) will be performed without defects in workmanship or in code. To the extent that any defects are found and reported to the Contractor, the Contractor shall correct such defects within thirty (30) days.

**11. Relationship Between the Parties.** It is understood that the Contractor is an independent contractor and will perform the services contemplated under this Agreement. As an independent contractor, nothing in this Agreement will be deemed to create a partnership, joint venture, or employer-employee relationship between the Contractor and the District. The Contractor will not have the right to make any contract or commitments for, or on behalf of, the District without the prior written approval of the District. The Contractor assumes full responsibility for the payment and reporting of all local, state, and federal taxes and other contributions imposed or required of the Contractor during the performance of services to the District.

**12. Compliance with Governmental Regulations.** The Contractor will comply with necessary economic, operational, safety, insurance, and other compliance requirements imposed by federal, state, county, municipal or regulatory bodies, relating to the contemplated operations and services hereunder. The Contractor warrants and represents the Contractor is currently in compliance with and will hereafter comply with all federal, state and local laws and ordinances relating in any way to the services provided hereunder. Contractor is solely responsible for complying with all applicable laws pertaining to website accessibility, including but not limited to the ADA and those certain WCAG standards, and other web accessibility guidelines as amended from time to time.

**13. Insurance.** Contractor will, at its own expense, maintain commercial general liability insurance coverage of no less than \$1,000,000 for the duration of the term of this Agreement and for any renewals of the term, as mutually agreed upon by the parties, which names the District, its officers, agents, staff, and employees as an additional insured. The Contractor will deliver to the District proof of insurance referred to herein or a certificate evidencing the coverage provided pursuant to this Agreement. Such insurance policy may not be canceled without a thirty-day written notice to the District. The Contractor will maintain Workers Compensation insurance as required by law.

**14. Limitation of Liability.** Either party's total liability under this Agreement, regardless of cause or theory of recovery, will not exceed the total amount of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim. Contractor shall not be liable for ADA compliance of any content posted by the District without first being remediated by the Contractor.

**15. Indemnification.** Contractor agrees to, subject to the limitation of liability described above, indemnify, defend and hold the District and its supervisors, officers, managers, agents and employees harmless from any and all liability, claims, actions, suits or demands by any person, corporation or other entity for injuries or damage of any nature, arising out of, or in connection with, the work to be performed by Contractor, including litigation or any appellate proceedings with respect thereto. Contractor further agrees that nothing herein will constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, Florida Statutes, or other statute or law. Any subcontractor retained by the Contractor will acknowledge the same in writing. Obligations under this section will include the payment of all settlements, judgments, damages, liquidated damages, penalties, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorney fees, and paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings) as ordered.

**16. Conditions Precedent Prior to Any Litigation.** In the event that either party is dissatisfied with the other party and as a condition precedent prior to commencing any litigation, such party shall communicate in writing to the other party with their specific concerns. The parties shall make a good faith effort toward the resolution of any such issues. If the parties are not able to reach a mutually acceptable solution, then either party may request arbitration at their own expense. If such arbitration is requested, it shall be held within sixty (60) days of such request.

**17. Remedies in the Event of Default.** Subject to the limitation of liability described above, a default by either party under this Agreement will entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of actual damages and/or specific performance. Nothing contained in this Agreement will limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

**18. Controlling Law.** This Agreement is governed under the laws of the State of Florida with venue in the county the District is located in.

**19. Enforcement of Agreement.** Only after satisfying the conditions precedent prior to any litigation above, in the event it becomes necessary for either party to institute legal proceedings in order to enforce the terms of this Agreement, the prevailing party will be entitled to all costs, including reasonable attorney's fees at both trial and appellate levels against the non-prevailing party, with a not to exceed limit of the total amount



of fees paid by the District to the Contractor during the twelve-month period immediately preceding the occurrence or act or omission giving rise to any claim.

**20. Public Records.** Contractor acknowledges the District is a special purpose unit of local government in the State of Florida, and that all documents of any kind provided to or in possession of Contractor in connection with this Agreement are subject to Florida's public records laws, pursuant to Chapter 119, Florida Statutes. As required under Section 119.0701, Florida Statutes, Contractor will (a) keep and maintain public records that would ordinarily and necessarily be required by the District in order to perform the Service Provided, b) provide the public with access to public records on the same terms and conditions that the District would provide the records and at a cost that does not exceed the cost of reproduction permitted by law, (c) ensure that public records which are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law, and (d) meet all requirements for retaining public records and transfer, at no cost to the District, all public records in possession of the Contractor upon termination of this Agreement, and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with the information technology systems of the District. Upon receipt by Contractor of any request for copies of public records, Contractor will immediately notify the District of such request. Failure of Contractor to comply with public records laws to the extent required by statute may result in immediate termination of the Agreement.

**IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT 904-940-6044, OR BY EMAIL AT PUBLICRECORDS@INFRAMARK.COM, OR BY REGULAR MAIL AT 210 NORTH UNIVERSITY DRIVE, SUITE 702, CORAL SPRINGS, FLORIDA 33071.**

**21. Scrutinized Companies.** Pursuant to Section 287.135, Florida Statutes, Contractor represents that in entering into this Agreement, the Contractor has not been designated as a "scrutinized company" under the statute and, in the event that the Contractor is designated as a "scrutinized company", the Contractor will immediately notify the District whereupon this Agreement may be terminated by the District.

**22. Severability.** If any provision of this Agreement is held invalid or unenforceable, the remainder of this Agreement will remain in full force and effect.

**23. Assignment.** This Agreement is not transferrable or assignable by either party without the written approval of both parties.

**24. Amendment.** This Agreement may not be altered, changed or amended, except by an instrument in

writing, signed by both parties hereto.

**25. Arm’s Length Transaction.** This Agreement has been negotiated fully between the District and the Contractor as an arm's length transaction. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.

**26. Counterparts.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered will be an original; however, all such counterparts together will constitute, but one and the same instrument.

**27. Entire Agreement.** This Agreement contains the entire agreement and neither party is to rely upon any oral representations made by the other party, except as set forth in this Agreement. This Agreement supersedes and subsumes any prior agreements. To the extent that any provisions of this Agreement conflict with the provisions in any exhibit, the provisions in this Agreement controls over provisions in any exhibit.

Innersync Studio, LLC.	Harmony Community Development District
<hr/> Ted Saul Director of Sales	<hr/> Print name Date

# **Subsection 5C**

## **Pool Reservation Request**

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
PARKS AND RECREATION FACILITY USAGE APPLICATION**

**ORGANIZATION/COMPANY USE APPLICATION**

**IMPORTANT:** Please type or print legibly. All sections must be completed. Some applications may require additional review and approval from the District. **Usage will only be confirmed if all appropriate information has been supplied.**

**APPLICANT INFORMATION**

Name of Entity/Organization/Company: \_\_\_\_\_

Address: \_\_\_\_\_

Type of Organization:  Non-Profit  Commercial  Government  Private

If Non-Profit, does your organization hold a current 503(c)(3) certificate?  Yes  No

Contact Person: \_\_\_\_\_ E-mail: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Cell Phone: \_\_\_\_\_

**EVENT INFORMATION**

Type of event: \_\_\_\_\_

Requested location: \_\_\_\_\_

Event date(s): \_\_\_\_\_ Times From: \_\_\_\_\_ (a.m./p.m.) To: \_\_\_\_\_ (a.m./p.m.)

Anticipated # of attendees: \_\_\_\_\_ What age group? \_\_\_\_\_

**NOTE:** *If requesting use of a pool area, please be advised the access gates are not to be propped open at any time before or during the event. This is an electronic card reader access system, and propping the gates will result in a default that disables the card readers where no one will have access.*

**DAMAGE DEPOSIT**

For each event with 10 or more attendees, the District shall collect from the event organizer a **Damage Deposit** in the amount **\$250** at the time the event is scheduled with the District Manager.

At the conclusion of the event and upon inspection, the District shall either (1) return the Damage Deposit to the event organizer if there is no damage to District property or (2) charge the event organizer for any damage to the District property and apply the Damage Deposit to the charge.

If the damage to the District property is less than the Damage Deposit, the excess amount from the deposit shall be returned to the event organizer. If the damage to the District property exceeds the Damage Deposit, the event organizer shall be charged for the property damages. All damage charges must be paid to the District no later than 15 days after invoice date.

**VENDORS/MERCHANDISE**

*Any vendor who will sell or give away merchandise must have a vendor agreement, a copy of their business license, and insurance on file with the Osceola County Parks and Recreation Department.*

How many vendor/merchandise locations will your event require? \_\_\_\_\_

Please describe vendors/type that will occur on day of event: \_\_\_\_\_

\_\_\_\_\_

A complete detailed listing of names must be provided of all vendors. Please attach a list with the names, addresses, phone numbers and types of service of any person(s) that you have an agreement/contract for any service they will provide for you.

Attached:  Yes  No

**CATERING**

Will your event require catering?  Yes  No

Name of Company: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Work Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Cell/ Pager: \_\_\_\_\_ Email: \_\_\_\_\_

**CONTACT INFORMATION**

*Contact information to obtain a County permit or additional waste management services, as required in the Harmony Community Development District Parks and Recreation Facilities Policy.*

Osceola County Zoning and Code Enforcement:

One Courthouse Square, Suite 1200, Kissimmee, FL 34741  
Phone (407) 343-3400

Osceola County Parks and Recreation Department:

One Courthouse Square, Suite 1200, Kissimmee, FL 34741  
Phone (407) 343-2380

County Waste Management: Phone (407) 847-7370

**INDEMNIFICATION AND HOLD HARMLESS**

The **EVENT ORGANIZER** agrees that this application applies to the entity, corporation or organization and all of its agents, officers, directors, employees, consultants or similar persons.

**UPON SIGNATURE** of this application, **THE EVENT ORGANIZER AGREES TO BE LIABLE** for any and all damages, losses and expenses incurred by the District, caused by the acts and/or omissions of the event organizer, or any of its agents, officers, directors, employees, consultants or similar persons.

**THE EVENT ORGANIZER AGREES TO INDEMNIFY, DEFEND, AND HOLD THE DISTRICT HARMLESS** for any and all claims, suits, judgments, damages, losses and expenses, including but not limited to, court costs, expert witnesses, consultation services and attorney’s fees, arising from any and all acts and/or omissions of the organizer, or any of his or her agents, officers, directors, employees, consultants or similar persons.

The State, agency or subdivision of the State shall not be subject to this indemnification clause in accordance with Section 768.28(19), FL Statutes.

None of the indemnification or insurance requirements referenced in the Harmony Community Development District Parks and Recreation Facilities Policy or in this Application constitute a waiver of sovereign immunity pursuant to Section 768.28, FL Statutes.

**SIGNATURE OF APPLICANT/EVENT ORGANIZER**

**ACKNOWLEDGEMENT:**

- I understand that this is an application only and does not obligate the Harmony Community Development District in any fashion to reserve any facility and/or approve any event.*
- I have read, understand, and agree to abide by the policies set forth by the Harmony Community Development District in Chapter 4, Parks and Recreation Facilities Rules.*
- If approved, I understand that I must have a copy of the signed, approved application in my possession at the event or I will be denied access for this event.*

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_

**APPROVAL FROM HARMONY CDD**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

# **Subsection 5E**

## **Resolution 2023-04**

**RESOLUTION 2023-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE DATE, TIME AND LOCATION OF A PUBLIC HEARING AND AUTHORIZATION TO PUBLISH NOTICE OF SUCH HEARING FOR THE PURPOSE OF ADOPTING REVISED SUSPENSION AND TERMINATION RULES.**

**WHEREAS**, the Harmony Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Osceola County, Florida; and

**WHEREAS**, the Board of Supervisors of the District (“Board”) is authorized by Section 190.011(5), *Florida Statutes*, to adopt rules and orders pursuant to Chapter 120, *Florida Statutes*; and

**WHEREAS**, to provide for efficient and effective District operations, the Board finds that it is in the best interests of the District to adopt a revised Suspension and Termination of Access Rule (“Suspension and Termination Rules”).

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The Board will hold a public hearing to adopt revised Suspension and Termination Rules, a proposed copy of which is attached hereto as **Exhibit A**. The Board will hold a public hearing on May 25, 2023, at 6:00 p.m., at the Jones Home, Verona Model, 3285 Songbird Street, St. Cloud, Florida 34773.

**SECTION 2.** The District Secretary is directed to publish notice of the hearing in accordance with Section 120.54, *Florida Statutes*.

**SECTION 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 30TH DAY OF MARCH 2023.**

ATTEST:

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair/Vice Chair



**EXHIBIT A**

Proposed Revised Suspension and Termination of Access Rule

## SUSPENSION AND TERMINATION OF ACCESS RULE

Law Implemented: ss. 120.69, Suspen.011, 190.012, Florida Statutes (2022)  
Effective Date: May 25, 2023

---

**In accordance with Chapters 190 and 120, Florida Statutes, and on May 25, 2023 2023 at a duly noticed public meeting, the Board of Supervisors (“Board”) of the Harmony Community Development District (“District”) adopted the following rules/policies to govern disciplinary and enforcement matters. All prior rules/policies of the District governing this subject matter are hereby rescinded for any violations occurring after the date stated above.**

---

**1 Introduction.** This rule addresses disciplinary and enforcement matters relating to the use of the District Recreation Facilities and other properties owned and managed by the District (“Amenities”).

**2 General Rule.** All persons using or entering the Amenities are responsible for compliance with the rules and policies established for the safe operations of the Amenities.

**3 Access Cards.** Access cards are the property of the District. The District may request surrender of, or may deactivate, a person’s access card for violation of the District’s rules and policies established for the safe operations of the Amenities.

**4 Suspension and Termination of Rights.** The District shall have the right to restrict, suspend, or terminate the Amenities access of any person and members of their household to use all or a portion of the Amenities for any of the following acts (each, a “Violation”):

- a. Submitting false information on any application for use of the Amenities, including but not limited to facility rental applications;
- b. Failing to abide by the terms of rental applications;
- c. Permitting the unauthorized use of an access card or otherwise facilitates or allows unauthorized use of the Amenities;
- d. Exhibiting inappropriate behavior or repeatedly wearing inappropriate attire;
- e. Failing to pay amounts owed to the District in a proper and timely manner (with the exception of special assessments);
- f. Failing to abide by any District rules or policies (e.g., Harmony Community Development District Rules and Policies);
- g. Treating the District’s staff, contractors, representatives, residents, landowners, patrons, or guests in a harassing or abusive manner;
- h. Damaging, destroying, rendering inoperable, or interfering with the operation of District property, or other property located on District property;
- i. Failing to reimburse the District for property damaged by such person, or a minor for whom the person has charge, or a guest;
- j. Engaging in conduct that is likely to endanger the health, safety, or welfare of the District, its staff, contractors, representatives, residents, landowners, patrons, or guests;
- k. Committing or is alleged, in good faith, to have committed a crime on or off District property that leads the District to reasonably believe the health, safety or welfare of the District, its staff, contractors, representatives, residents, landowners, patrons, or guests is likely endangered;
- l. Engaging in another Violation after a verbal warning has been given by staff (which verbal warning is not required); or

- m. Such person's guest or a member of their household commits any of the above Violations.

Termination of Amenities access shall only be considered and implemented by the Board in situations that pose a long-term or continuing threat to the health, safety and/or welfare of the District, its staff, contractors, representatives, residents, landowners, patrons, or guests. The Board, in its sole discretion and upon motion of any Board member, may vote to rescind a termination of Amenities access.

**5. Administrative Reimbursement.** The Board may in its discretion require payment of an administrative reimbursement of up to Five Hundred Dollars (\$500) in order to offset the legal and/or administrative expenses incurred by the District as a result of a Violation ("Administrative Reimbursement"). Such Administrative Reimbursement shall be in addition to any suspension or termination of Amenities access, any applicable legal action warranted by the circumstances, and/or any Property Damage Reimbursement (defined below).

**6. Property Damage Reimbursement.** If damage to District property occurred in connection with a Violation, the person or persons who caused the damage, or the person whose guest caused the damage, or the person who has charge of a minor that caused the damage, shall reimburse the District for the costs of cleaning, repairing, and/or replacing the property ("Property Damage Reimbursement"). Such Property Damage Reimbursement shall be in addition to any suspension or termination of Amenities access, any applicable legal action warranted by the circumstances, and/or any Administrative Reimbursement.

**7. Removal from Amenities.** The District Manager, General Manager, Amenity Manager and onsite staff each have the independent ability to remove any person from the Amenities if a Violation occurs, or if in his or her discretion, it is in the District's best interest to do so.

**8. Initial Suspension from Amenities.** The District Manager, General Manager, Amenity Manager or his or her designee may at any time restrict or suspend for cause or causes, including but not limited to a Violation, any person's access to the Amenities until a date not later than the next regularly scheduled meeting date of the Board that is scheduled to occur at least twenty-one (21) days after the date of initial suspension. In the event of such a suspension, the District Manager or his or her designee shall mail a letter to the person suspended referencing the conduct at issue, the sections of the District's rules and policies violated, the time, date, and location of the next regular Board meeting where the person's suspension will be presented to the Board, and a statement that the person has a right to appear before the Board and offer testimony and evidence why the suspension should be lifted. If the person is a minor, the letter shall be sent to the adults at the address within the community where the minor resides.

**9. Hearing by the Board; Administrative Reimbursement; Property Damage Reimbursement.**

- a. At the Board meeting referenced in the letter sent under Section 8 above, or as soon thereafter as a Board meeting is held if the meeting referenced in the letter is canceled, a hearing shall be held at which both District staff and the person subject to the suspension shall be given the opportunity to appear, present testimony and evidence, cross examine witnesses present, and make arguments. The Board may also ask questions of District staff, the person subject to the suspension, and witnesses present. All persons are entitled to be represented by a licensed Florida attorney at such hearing.

- b. After the presentations by District staff and the person subject to the suspension, the Board shall consider the facts and circumstances and determine whether to

lift or extend the suspension or impose a termination. In determining the length of any suspension, or a termination, the Board shall consider the nature of the conduct, the circumstances of the conduct, the number of rules or policies violated, the person's escalation or de-escalation of the situation, and any prior Violations and/or suspensions

c. The Board shall also determine whether an Administrative Reimbursement is warranted and, if so, set the amount of such Administrative Reimbursement.

d. The Board shall also determine whether a Property Damage Reimbursement is warranted and, if so, set the amount of such Property Damage Reimbursement. If the cost to clean, repair and/or replace the property is not yet available, the Property Damage Reimbursement shall be fixed at the next regularly scheduled Board meeting after the cost to clean, repair, and/or replace the property is known.

e. After the conclusion of the hearing, the District Manager shall mail a letter to the person suspended identifying the Board's determination at such hearing.

**10. Suspension by the Board.** The Board on its own initiative acting at a noticed public meeting may elect to consider a suspension of a person's access for committing any of the Violations outlined in Section 4. In such circumstance, a letter shall be sent to the person suspended which contains all the information required by Section 8, and the hearing shall be conducted in accordance with Section 9.

**11. Automatic Extension of Suspension for Non-Payment.** Unless there is an affirmative vote of the Board otherwise, no suspension or termination will be lifted or expire until all Administrative Reimbursements and Property Damage Reimbursements have been paid to the District. If an Administrative Reimbursement or Property Damage Reimbursement is not paid by its due date, the District reserves the right to request surrender of, or deactivate, all access cards associated with an address within the District until such time as the outstanding amounts are paid.

**12. Appeal of Board Suspension.** After the hearing held by the Board required by Section 9, a person subject to a suspension or termination may appeal the suspension or termination, or the assessment or amount of an Administrative Reimbursement or Property Damage Reimbursement, to the Board by filing a written request for an appeal ("Appeal Request"). The filing of an Appeal Request shall not result in the stay of the suspension or termination. The Appeal Request shall be filed within thirty (30) calendar days after mailing of the notice of the Board's determination as required by Section 9(e), above. For purposes of this Rule, wherever applicable, filing will be perfected and deemed to have occurred upon receipt by the District. Failure to file an Appeal Request shall constitute a waiver of all rights to protest the District's suspension or termination, and shall constitute a failure to exhaust administrative remedies. The District shall consider the appeal at a Board meeting and shall provide reasonable notice to the person of the Board meeting where the appeal will be considered. At the appeal stage, no new evidence shall be offered or considered. Instead, the appeal is an opportunity for the person subject to the suspension or termination to argue, based on the evidence elicited at the hearing, why the suspension or termination should be reduced or vacated. The Board may take any action deemed by it in its sole discretion to be appropriate under the circumstances, including affirming, overturning, or otherwise modifying the suspension or termination. The Board's decision on appeal shall be final.

**13. Legal Action; Criminal Prosecution; Trespass.** If any person is found to have committed a Violation, such person may additionally be subject to arrest for trespassing or other applicable legal action, civil or criminal in nature. If a person subject to a suspension or termination

is found at the Amenities, such Person will be subject to arrest for trespassing. If a trespass warrant is issued to a person by a law enforcement agency, the District has no obligation to seek a withdrawal or termination of the trespass warrant even though the issuance of the trespass warrant may effectively prevent a person from using the District's Amenities after expiration of a suspension imposed by the District.

**14. Severability.** If any section, paragraph, clause or provision of this rule shall be held to be invalid or ineffective for any reason, the remainder of this rule shall continue in full force and effect, it being expressly hereby found and declared that the remainder of this rule would have been adopted despite the invalidity or ineffectiveness of such section.

PROPOSED

# **Subsection 5F**

## **Resolution 2023-05**

## RESOLUTION 2023-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; AND PROVIDING FOR SEVERABILITY AND EFFECTIVE DATE.**

**WHEREAS**, the Harmony Community Development District (the “District”) was created and exists pursuant to Chapter 190, Florida Statutes, being situated in Osceola County, Florida; and

**WHEREAS**, Chapter 190, Florida Statutes, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, Section 257.36(5), Florida Statutes, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

**WHEREAS**, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

**WHEREAS**, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

**WHEREAS**, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a Records Retention Policy (the “Policy”) for immediate use and application; and

**WHEREAS**, the District desires to provide for future amendment of the Records Retention Policy; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY COMMUNITY DEVELOPMENT DISTRICT:**

**Section 1.** The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or resignation of a Records Management Liaison Officer, the District’s records custodian shall appoint a replacement Records Management Liaison Officer.

**Section 2.** The duties of the Records Management Liaison Officer shall include the following:

- A. serve as the District’s contact with the Florida Department of State, State Library and Archives of Florida; and
- B. coordinate the District’s records inventory; and
- C. maintain records retention and disposition forms; and
- D. coordinate District records management training; and
- E. develop records management procedures consistent with the Records Retention Policy adopted in Section 3 below, as amended; and
- F. participate in the development of the District’s development of electronic record keeping systems; and
- G. submit annual compliance statements; and
- H. work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. such other duties as may be assigned by the Board or the District’s records custodian in the future.

**Section 3.** The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(6); however, the Board hereby extends the minimum retention schedules and rules established pursuant to the retention guidelines contained in the State of Florida General Records Schedule GS1-SL, so as to retain all public records relating to District business until the Board amends the Records Retention Policy to address the disposition of the same.

**Section 4.** The District agrees to pay Inframark a monthly fee of \$15 per box for the storage of records for all boxes retained as part of the requirements for the Records Retention Policy. If the Board desires to retain more records than required by the Records Retention Policy the District will be charged \$15 per box per month for all records that are retained.

**Section 5.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**Section 6.** This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed. Furthermore, upon its passage this resolution supersedes any Records Retention Policy previously adopted by the District.

**PASSED AND ADOPTED THIS 30TH DAY OF MARCH.**

**ATTEST:**

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/Vice Chair



**Subsection 5G**

**Fiscal Year 2022**

**Audit**

**Harmony Community  
Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

**Harmony Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2022**

TABLE OF CONTENTS

	<u>Page Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT’S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statements	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	16
Notes to Financial Statements	17-32
INDEPENDENT AUDITORS’ REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	33-34
MANAGEMENT LETTER	35-38
INDEPENDENT ACCOUNTANTS’ REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	39



## 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

### REPORT OF INDEPENDENT AUDITORS

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

#### Report on Audit of the Financial Statements

##### *Opinion*

We have audited the financial statements of the governmental activities and each major fund of Harmony Community Development District (the "District"), as of and for the year ended September 30, 2022, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Harmony Community Development District as of September 30, 2022, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### *Basis for Opinion*

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

##### *Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Fort Pierce / Stuart



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Harmony Community Development District

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

### ***Auditor's Responsibility for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

To the Board of Supervisors  
Harmony Community Development District

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board* who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge 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 17, 2023 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 17, 2023

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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, culture/recreation 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, 2022**

**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 capital assets 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, 2022.

- ◆ The District's total liabilities exceeded total assets and deferred outflows of resources by \$(1,410,958) (net position). Unrestricted net position for Governmental Activities was \$(4,599,193). Governmental Activities restricted net position was \$1,853,736, and net investment in capital assets were \$1,334,499.
- ◆ Governmental activities revenues totaled \$5,477,155 while governmental activities expenses totaled \$3,544,875.



**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

**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>2022</b>	<b>2021</b>
Current assets	\$ 1,503,797	\$ 1,678,541
Restricted assets	3,139,140	2,048,581
Capital assets	11,193,479	11,682,609
Total Assets	<u>15,836,416</u>	<u>15,409,731</u>
Deferred outflows of resources	<u>342,342</u>	<u>374,000</u>
Current liabilities	1,731,666	1,642,900
Non-current liabilities	15,858,050	17,484,069
Total Liabilities	<u>17,589,716</u>	<u>19,126,969</u>
Net position - net investment in capital assets	1,334,499	839,682
Net position - restricted	1,853,736	729,303
Net position - unrestricted	(4,599,193)	(4,912,223)
Total Net Position	<u>\$ (1,410,958)</u>	<u>\$ (3,343,238)</u>

The decrease in current assets is related to expenditures exceeding revenues in the General Fund in the current year.

The increase in restricted assets and restricted net position is related to the prepayments received 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 capital asset additions and 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, 2022**

**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>2022</b>	<b>2021</b>
Program Revenues		
Charges for services	\$ 5,444,053	\$ 4,302,292
General Revenues		
Miscellaneous revenues	3,570	1,399
Gain on disposal of assets	2,995	-
Investment earnings	26,537	5,087
Total Revenues	<u>5,477,155</u>	<u>4,308,778</u>
Expenses		
General government	276,158	305,013
Physical environment	2,116,674	1,613,199
Culture/recreation	198,849	188,515
Interest and other charges	953,194	1,030,180
Total Expenses	<u>3,544,875</u>	<u>3,136,907</u>
Change in Net Position	1,932,280	1,171,871
Net Position - Beginning of Year	<u>(3,343,238)</u>	<u>(4,515,109)</u>
Net Position - End of Year	<u>\$ (1,410,958)</u>	<u>\$ (3,343,238)</u>

The increase in charges for services is related to the increase in prepayments in the current year.

The decrease in general government expenses is related to the decrease in legal expenses in the current year.

The increase in physical environment is related to the increase in reserve projects in the current year.

The decrease in interest and other charges 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, 2022**

**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, 2022 and 2021.

<u>Description</u>	<u>Governmental Activities</u>	
	<u>2022</u>	<u>2021</u>
Land and improvements	\$ 8,991,508	\$ 8,991,508
Infrastructure	5,203,677	5,185,177
Improvements other than building	57,442	57,442
Recreational facilities	3,777,032	3,777,032
Equipment	294,206	306,487
Less: accumulated depreciation	(7,130,386)	(6,635,037)
Total	<u>\$ 11,193,479</u>	<u>\$ 11,682,609</u>

Capital activity for the year consisted of depreciation of \$499,545, the disposal of equipment, \$8,085, and additions to infrastructure of \$18,500.

**General Fund Budgetary Highlights**

The budgeted expenditures exceeded actual expenditures primarily because repairs and maintenance and legal expenditures were less than anticipated.

The September 30, 2022 budget was amended for engineering and reserve expenditures that were higher than originally anticipated.

**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, 2022 was \$8,860,000.
- ◆ 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, 2022 was \$7,695,000.

**Harmony Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2022**

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

**Debt Management (Continued)**

- ◆ In October 2019, the District acquired land for the future debt service assessments associated with the acquired land. The effective interest rate (4.96%) of the Series 2015 Bonds was used to determine the present value of the land and the note payable. The balance outstanding at September 30, 2022 was \$263,980.

**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 2023.

**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, 2022**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 1,450,953
Accounts receivable	22,819
Due from other governments	30,025
Total Current Assets	1,503,797
Non-current Assets	
Restricted assets	
Investments	3,139,140
Capital assets, not being depreciated	
Land and improvements	8,991,508
Capital assets, being depreciated	
Infrastructure	5,203,677
Improvements other than building	57,442
Recreational facilities	3,777,032
Equipment	294,206
Less: accumulated depreciation	(7,130,386)
Total Non-current Assets	14,332,619
Total Assets	15,836,416
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amount on refunding, net	342,342
 <b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	279,227
Accrued interest	353,932
Notes payable	13,507
Bonds payable	1,085,000
Total Current Liabilities	1,731,666
Non-current liabilities	
Notes payable	250,473
Bonds payable, net	15,607,577
Total Non-Current Liabilities	15,858,050
Total Liabilities	17,589,716
 <b>NET POSITION</b>	
Net investment in capital assets	1,334,499
Restricted for debt service	1,853,736
Unrestricted	(4,599,193)
Total Net Position	\$ (1,410,958)

See accompanying notes to financial statements.

**Harmony Community Development District  
STATEMENT OF ACTIVITIES  
For the Year Ended September 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues Charges for Services</u>	<u>Net (Expense) Revenues and Changes in Net Position Governmental Activities</u>
Governmental Activities			
General government	\$ (276,158)	\$ 240,821	\$ (35,337)
Physical environment	(2,116,674)	1,534,937	(581,737)
Culture/recreation	(198,849)	48,668	(150,181)
Interest and other charges	(953,194)	3,619,627	2,666,433
Total Governmental Activities	<u>\$ (3,544,875)</u>	<u>\$ 5,444,053</u>	<u>1,899,178</u>
 <b>General revenues:</b>			
			26,537
			3,570
			2,995
			<u>33,102</u>
			1,932,280
			<u>(3,343,238)</u>
			<u>\$ (1,410,958)</u>

See accompanying notes to financial statements.

**Harmony Community Development District  
BALANCE SHEET –  
GOVERNMENTAL FUNDS  
September 30, 2022**

ASSETS	General	Debt Service 2014	Debt Service 2015	Total Governmental Funds
Cash	\$ 1,450,953	\$ -	\$ -	\$ 1,450,953
Accounts receivable	22,819	-	-	22,819
Due from other governments	14,184	9,399	6,442	30,025
Restricted assets:				
Investments, at fair value	-	1,304,039	1,835,101	3,139,140
Total Assets	\$ 1,487,956	\$ 1,313,438	\$ 1,841,543	\$ 4,642,937
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 279,227	\$ -	\$ -	\$ 279,227
<b>FUND BALANCES</b>				
Restricted:				
Debt service	-	1,313,438	1,841,543	3,154,981
Assigned:				
Capital reserves	547,006	-	-	547,006
Operating reserves	439,517	-	-	439,517
Unassigned	222,206	-	-	222,206
Total Fund Balances	1,208,729	1,313,438	1,841,543	4,363,710
Total Liabilities and Fund Balances	\$ 1,487,956	\$ 1,313,438	\$ 1,841,543	\$ 4,642,937

See accompanying notes to financial statements.

**Harmony Community Development District  
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES  
TO NET POSITION OF GOVERNMENTAL ACTIVITIES  
September 30, 2022**

Total Governmental Fund Balances	\$	4,363,710
<p>Amounts reported for governmental activities in the Statement of Net Position are different because:</p>		
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.		8,991,508
Capital assets being depreciated, infrastructure, \$5,203,677, improvements other than building, \$57,442, recreational facilities, \$3,777,032, and equipment, \$294,206, net of accumulated depreciation, \$(7,130,386), used in governmental activities are not current financial resources and therefore, are not reported at the fund level.		2,201,971
Long-term liabilities, including bonds payable, \$(16,555,000), bond premium, net, \$(236,743), bond discount, net, \$99,166, and note payable, \$(263,980), are not due and payable in the current period and therefore, are not reported at the fund level.		(16,956,557)
Deferred outflow of resources are not current financial resources and therefore, are not reported at the fund level.		342,342
Accrued interest expense for long-term debt is not a current financial use and therefore, is not reported at the fund level.		<u>(353,932)</u>
Net Position of Governmental Activities	\$	<u><u>(1,410,958)</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, 2022**

	General	Debt Service 2014	Debt Service 2015	Total Governmental Funds
Revenues				
Special assessments	\$ 1,797,628	\$ 1,334,124	\$ 2,285,503	\$ 5,417,255
Charges for services	26,798	-	-	26,798
Investment earnings	26,415	69	53	26,537
Miscellaneous revenues	3,570	-	-	3,570
Total Revenues	1,854,411	1,334,193	2,285,556	5,474,160
Expenditures				
Current				
General government	276,158	-	-	276,158
Physical environment	1,760,169	-	-	1,760,169
Culture/recreation	55,809	-	-	55,809
Capital outlay	18,500	-	-	18,500
Debt service				
Principal	12,868	750,000	830,000	1,592,868
Interest	13,732	496,931	426,544	937,207
Other	-	14,562	9,980	24,542
Total Expenditures	2,137,236	1,261,493	1,266,524	4,665,253
Excess of revenues over/(under) expenditures	(282,825)	72,700	1,019,032	808,907
Other Financing Sources/(Uses)				
Insurance proceeds	11,080	-	-	11,080
Net change in fund balances	(271,745)	72,700	1,019,032	819,987
Fund Balances - October 1, 2021	1,480,474	1,240,738	822,511	3,543,723
Fund Balances - September 30, 2022	\$ 1,208,729	\$ 1,313,438	\$ 1,841,543	\$ 4,363,710

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, 2022**

Net Change in Fund Balances - Total Governmental Funds	\$	819,987
--	----	---------

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, \$(499,545), and disposal of capital assets, \$(8,085), exceeded capital outlay, \$18,500, in the current period.		(489,130)
---	--	-----------

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 note and bond principal is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the Statement of Net Position.		1,592,868
--	--	-----------

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.		32,701
--	--	--------

Change in Net Position of Governmental Activities	\$	1,932,280
---	----	-----------

*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, 2022**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Positive (Negative)</b>
Revenues				
Special assessments	\$ 1,778,730	\$ 1,778,730	\$ 1,797,628	\$ 18,898
Charges for services	16,800	16,800	26,798	9,998
Investment earnings	2,814	2,814	26,415	23,601
Miscellaneous revenues	-	-	3,570	3,570
Total Revenues	1,798,344	1,798,344	1,854,411	56,067
Expenditures				
Current				
General government	276,306	319,306	276,158	43,148
Physical environment	1,434,702	1,821,156	1,760,169	60,987
Culture/recreation	57,000	57,000	55,809	1,191
Capital outlay	30,000	30,000	18,500	11,500
Debt service				
Principal	12,868	12,868	12,868	-
Interest	13,732	13,732	13,732	-
Total Expenditures	1,824,608	2,254,062	2,137,236	116,826
Excess of revenues over/(under) expenditures	(26,264)	(455,718)	(282,825)	172,893
Other Financing Sources/(Uses)				
Insurance proceeds	-	-	11,080	11,080
Net change in fund balances	(26,264)	(455,718)	(271,745)	183,973
Fund Balances - October 1, 2021	1,392,636	1,155,721	1,480,474	324,753
Fund Balances - September 30, 2022	\$ 1,366,372	\$ 700,003	\$ 1,208,729	\$ 508,726

See accompanying notes to financial statements.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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, Florida Statutes.

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**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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, 2022**

**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, 2022**

**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, 2022**

**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.

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.

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.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

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

**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.

**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, Deferred Outflows of Resources, 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.



**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

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

**4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)**

**a. Cash and Investments (Continued)**

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.

**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.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

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

**4. Assets, Deferred Outflows of Resources, Liabilities and Net Position or Equity (Continued)**

**c. Capital Assets (Continued)**

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	10-30 years
Improvements other than building	10-20 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.

**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 straight-line method. 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.

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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, \$4,363,710, differs from “net position” of governmental activities, \$(1,410,958), 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	\$ 8,991,508
Infrastructure	5,203,677
Improvements other than buildings	57,442
Recreational facilities	3,777,032
Equipment	294,206
Less: accumulated depreciation	<u>(7,130,386)</u>
Total	<u>\$ 11,193,479</u>

**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, net	<u>\$ 342,342</u>
-----------------------------------	-------------------

**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, 2022 were:

Bonds payable	\$ (16,555,000)
Bond premium, net	(236,743)
Bond discount, net	99,166
Note payable	<u>(263,980)</u>
Total	<u>\$ (16,956,557)</u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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)**

**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>\$ (353,932)</u>
-----------------------------------	---------------------

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

The “net change in fund balances” for government funds, \$819,987, differs from the “change in net position” for governmental activities, \$1,932,280, 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.

**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	\$ (499,545)
Disposal of capital assets	(8,085)
Capital outlay	<u>18,500</u>
Net Change in Capital Related Items	<u><u>\$ (489,130)</u></u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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)**

**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	\$ 1,592,868
Bond premium amortization	17,429
Bond discount amortization	<u>(9,917)</u>
Total	<u><u>\$ 1,600,380</u></u>

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	\$ 32,701
Decrease in deferred amount on refunding	<u>(31,658)</u>
Total	<u><u>\$ 1,043</u></u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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, 2022, the District's bank balance and the carrying value was \$1,450,953. 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, 2022, the District had the following investments and maturities:

Investment	Maturity	Fair Value
Commercial Paper	N/A	\$ 3,139,140

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, the investment listed above 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, 2022**

**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, 2022, the District's investments in Commercial Paper 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 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 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 2021-2022 fiscal year were levied in July 2021. 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, 2022**

**NOTE E – CAPITAL ASSETS**

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

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
<u>Governmental Activities:</u>				
Capital assets, not depreciated:				
Land and improvements	\$ 8,991,508	\$ -	\$ -	\$ 8,991,508
Capital assets, being depreciated:				
Infrastructure	5,185,177	18,500	-	5,203,677
Improvements other than building	57,442	-	-	57,442
Recreational facilities	3,777,032	-	-	3,777,032
Equipment	306,487	-	(12,281)	294,206
Total Capital Assets, Being Depreciated	9,326,138	18,500	(12,281)	9,332,357
Less accumulated depreciation for:				
Infrastructure	(4,724,602)	(344,059)	-	(5,068,661)
Improvements other than building	(13,723)	(4,006)	-	(17,729)
Recreational facilities	(1,766,760)	(127,104)	-	(1,893,864)
Equipment	(129,952)	(24,376)	4,196	(150,132)
Total Accumulated Depreciation	(6,635,037)	(499,545)	4,196	(7,130,386)
Total Capital Assets Depreciated, Net	2,691,101	(481,045)	(8,085)	2,201,971
Governmental Activities Capital Assets	<u>\$ 11,682,609</u>	<u>\$ (481,045)</u>	<u>\$ (8,085)</u>	<u>\$ 11,193,479</u>

Depreciation, \$499,545, was charged to physical environment, \$356,505, and culture/recreation, \$143,040.

**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, 2022:

Bonds Payable at October 1, 2021	\$ 18,135,000
Principal payments	(1,580,000)
Bonds Payable at September 30, 2022	16,555,000
Plus: bond premium, net	236,743
Less: bond discount, net	(99,166)
Bonds Payable, Net	<u>\$ 16,692,577</u>



**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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 \$695,000. \$ 8,860,000

\$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 \$390,000. 7,695,000

Total Bonds Payable at September 30, 2022 16,555,000

Plus: bond premium, net 236,743  
Less: bond discount, net (99,166)

Bonds Payable, Net at September 30, 2022 \$ 16,692,577

The annual requirements to amortize the principal and interest of bonded debt outstanding as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 1,085,000	\$ 849,438	\$ 1,934,438
2024	1,140,000	796,163	1,936,163
2025	1,195,000	740,188	1,935,188
2026	1,260,000	681,500	1,941,500
2027	1,325,000	615,913	1,940,913
2028-2032	7,770,000	1,967,438	9,737,438
2033-2036	2,780,000	365,154	3,145,154
Totals	<u>\$ 16,555,000</u>	<u>\$ 6,015,794</u>	<u>\$ 22,570,794</u>

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**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, 2022:

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

**Harmony Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2022**

**NOTE G – NOTE PAYABLE**

In October 2019, the District was conveyed property in exchange for future unpaid assessments. The assessments owed related to the property received was \$508,796 at the time of acquisition. The District will make annual debt service assessment payments on the property. The estimated value of the property at the time of conveyance was \$364,684.

The District established a note payable established in the amount of \$364,684. Scheduled payments are based on \$26,600 annually, over the life of the unpaid assessments on the Series 2015 Bonds. The effective interest rate of the Series 2015 Bonds was used as the interest rate of the established note payable (4.96%). The note payable will be reduced annually as payments are remitted from the General Fund to the Debt Service Fund.

The following is a summary of the activity for notes payable of the District for the year ended September 30, 2022:

Notes Payable at October 1, 2021	\$ 276,848
Principal payments	(12,868)
Notes Payable at September 30, 2022	\$ 263,980

The annual requirements to amortize the principal and interest of outstanding notes payable as of September 30, 2022 are as follows:

Year Ending September 30,	Principal	Interest	Total
2023	\$ 13,507	\$ 13,093	\$ 26,600
2024	14,177	12,423	26,600
2025	14,880	11,720	26,600
2026	15,618	10,982	26,600
2027	16,392	10,208	26,600
2028-2032	94,997	38,003	133,000
2033-2036	94,409	11,991	106,400
Totals	\$ 263,980	\$ 108,420	\$ 372,400

**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.

**NOTE I – SUBSEQUENT EVENT**

The District made prepayments on the Series 2014 and Series 2015 Bonds on November 1, 2022 of \$70,000 and \$1,165,000, respectively.



# 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

## **INDEPENDENT AUDITORS' 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, as listed in the table of contents, of Harmony Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated March 17, 2023.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Harmony Community Development District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing 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.

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 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 or significant deficiencies may exist that have not been identified.

Fort Pierce / Stuart

COPY



Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Harmony Community Development District

### Report on 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.

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

March 17, 2023



## 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, 2022, and have issued our report thereon dated March 17, 2023.

#### 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 17, 2023, 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.



To the Board of Supervisors  
Harmony Community Development District

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for 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, 2022.

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

### **Specific Information**

The information provided below was provided by management and has not been audited; therefore, we do not express an opinion or provide any assurance on the information.

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 7
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: 0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$540,142
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: Pool resurfacing - \$92,349.
- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the Harmony Community Development District reported:

- 1) The rate or rates of non-ad valorem special assessments imposed by the District: \$464-\$4,365 for the General Fund and \$606-\$52,624 for Debt Service.
- 2) The amount of special assessments collected by or on behalf of the District: Total special assessments collected was \$5,417,255.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: Series 2014 \$8,860,000 matures May 2032 and Series 2015 \$7,695,000 matures May 2036.



To the Board of Supervisors  
Harmony Community Development District

	<b>Original Budget</b>	<b>Actual</b>	<b>Variance with Original Budget Positive (Negative)</b>
<b>Revenues</b>			
Special assessments	\$ 1,778,730	\$ 1,797,628	\$ 18,898
Charges for services	16,800	26,798	9,998
Investment earnings	2,814	26,415	23,601
Miscellaneous revenues	-	3,570	3,570
Total Revenues	1,798,344	1,854,411	56,067
<b>Expenditures</b>			
<b>Current</b>			
General government	276,306	276,158	148
Physical environment	1,434,702	1,760,169	(325,467)
Culture/recreation	57,000	55,809	1,191
Capital outlay	30,000	18,500	11,500
<b>Debt service</b>			
Principal	12,868	12,868	-
Interest	13,732	13,732	-
Total Expenditures	1,824,608	2,137,236	(312,628)
Excess of revenues over/(under) expenditures	(26,264)	(282,825)	(256,561)
<b>Other Financing Sources/(Uses)</b>			
Insurance proceeds	-	11,080	11,080
Net changes in fund balance	(26,264)	(271,745)	(245,481)
Fund Balances - October 1, 2021	1,392,636	1,480,474	87,838
Fund Balances - September 30, 2022	\$ 1,366,372	\$ 1,208,729	\$ (157,643)

**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.





Berger, Toombs, Elam,  
Gaines & Frank  
Certified Public Accountants PL

To the Board of Supervisors  
Harmony Community Development District

**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.

*Berger Toombs Elam  
Gaines + Frank*

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

March 17, 2023

**COPY**
**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

**INDEPENDENT ACCOUNTANTS' 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, 2022. 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, 2022.

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

March 17, 2023

# Subsection 5H

## Buck Lake

{ Harmony West CDD }  
Aquatic Maintenance Report  
Delivered Under [Separate Cover](#)

# **Section 6**

# **Staff Reports**

# **Subsection 6A**

# **Field Manager Report**



## Harmony CDD Meeting Field Report – March 2023

- **Pressure Washing Completed:**

1. Boardwalks #1 – Completed.
2. Boardwalk #2 –Completed.
3. Boat dock - Completed.
4. Town Square Market Metal statues.
5. 6 Benches was pressure washed.

- **Tasks Completed:**

1. Garden Lot – Gazebo Bench Repair: Completed
2. Boardwalk Swing Repair and rails: Completed
3. Two new deep cycle batteries were installed in the Bass boat and new 80lbs trolling motors.
4. Amenities Cleaning: Swim Club, Ashley Pool, and Buck Lakeshore Pavilion Restrooms.
5. Pocket Parks in Beargrass, Dahoon Holly, Gopher Apple Way, Buck Ln and Needlegrass Ln were cleaned up with the air leaf blower.
6. Repaired 10 dog stations.
7. Painted 4 Grills and 4 trash cans.
8. 20' Patoon Boat seats repaired and installed.
9. Ashley pool pump was replaced.
10. Buck lake gate is fixed.
11. New chemical Feeder Outlet was replaced.
12. Bio-tech made their first treatment to Buck Lake.
13. Ashley pool pump was replaced.

- **Notes:**

1. 45 ID Access cards worked in February.
2. Emails Received and handled was 255.
3. Calls Received and handled more than 224, including weekends.
4. Text messages received and handled 126, including weekends.



## Harmony CDD Meeting Field Report – March 2023

- **Procedures:**

1. Follow Up with Professional Fountain, All Pools LLC, and Spies to get estimates for clean out and Solenoids replacement in the splashpad after Water Pump installation.
2. Received Estimates of the remodeling project for the new Field Services Office in Ashley Pool.
3. Getting Estimates of new Pool furniture in Swim Club and Ashley Pool.
4. Getting Estimates of Three benches for the new installation in Dark Sky and replacements.
5. Getting new Seat covers for all boats.
6. New Gas Tank for the rescue boat was installed.
7. Four (4) Brand new tires were installed in the CDD truck.
8. Two (2) new tires were installed in the Umax.
9. The Alleyways will be starting the paving process 3/27, we will be working closely with CCI on any items they need assistance with.
10. Getting estimates for roll dumpster to dispose of trash and debris from the Field Office and storage containers
11. Start moving supplies and tools to Ashley pool closet.
12. Getting estimates for new pool vacuum.
13. Started the Repaired of the 16' Pontoon boat.
14. Install new storage box at buck lake dock.
15. Getting the buck lake Gazebo fixed.
16. Repairing the fence at big dog Park.
17. Ordering new swings for all parks and painting them.
18. Ordering new trash cans.
19. Ordering new umbrellas for swing club.
20. Waiting on Spies for the warranty on swing club surfaces repair.

# **MARCH 2023 FIELD INSPECTION**

**Harmony CDD**

**Tuesday, March 14, 2023**

**Prepared For Board Of Supervisors**

**50 Items Identified**





**Item 1**

Assigned To Benchmark  
Keep conservation area push back  
off dog wash structure



**Item 2**

Assigned To Field Service Inframark  
Pressure wash and cleaning.



**Item 3**

Assigned To Field Service Inframark  
Paint and Replace swing seats. By  
big dog park.



**Item 4**

Assigned To Field Service Inframark.  
Adjust/fix fence in Big dog park.





**Item 5**

Assigned To Benchmark  
Weeds growing through pavers in big dog park.



**Item 6**

Assigned To Benchmark  
Branches hanging low at big dog park.



**Item 7**

Assigned To Benchmark  
Trimming need to keep off the fence.  
Along trail by big dog park.



**Item 8**

Assigned To Field Service Inframark  
Pressure wash.





**Item 9**

Assigned To Field Service Inframark  
Get proposal for new dog stations signs.



**Item 10**

Assigned To Field Service Inframark.  
Pressure wash bench. Big soccer field.



10:56 3/16/23

**Item 11**

Assigned To Field Service Inframark  
Pressure wash and paint.



10:57 3/16/23

**Item 12**

Assigned To Benchmark  
Branches hanging low. By soccer field.





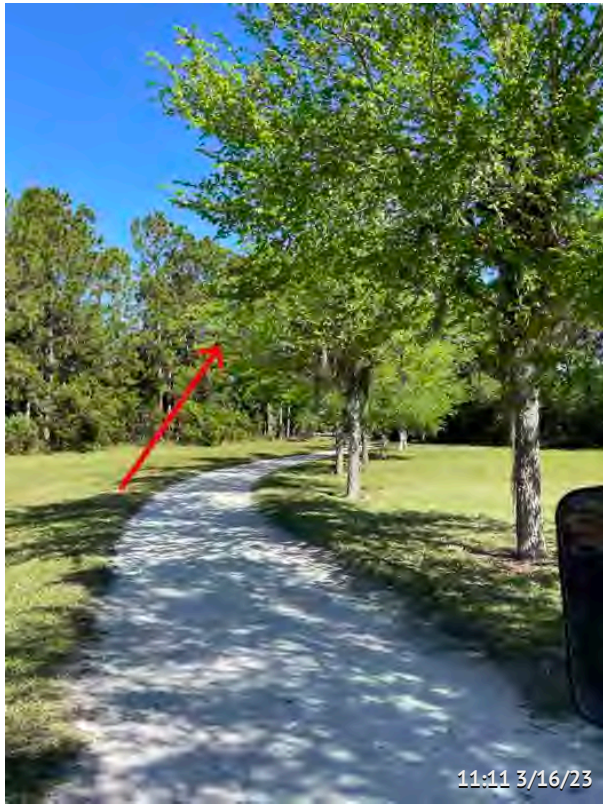
**Item 13**

Assigned To Field Service Inframark  
Pressure wash.



**Item 14**

Assigned To Field Service Inframark  
Pressure wash park at Buck lake.



**Item 15**

Assigned To Benchmark  
Branches hanging low on trail to the boat dock.



**Item 16**

Assigned To Field Service Inframark  
Pressure wash and paint.





**Item 17**

Assigned To Benchmark  
Branches hanging low on Oak Glen Trail.



**Item 18**

Assigned To Field Service Inframark  
Pressure wash.



**Item 19**

Assigned To Benchmark  
Branches hanging low on Cat Brier trail.



**Item 20**

Assigned To Benchmark  
Seasonal plants on roundabout.





**Item 21**

Assigned To Benchmark  
Branches hanging low on Five Oak  
roundabout with schoolhouse rd.



**Item 22**

Assigned To Benchmark  
Ant mount by west entrance.



**Item 23**

Assigned To Benchmark  
Needs trimming by west entrance.



**Item 24**

Assigned To Benchmark  
Branches hanging low on US 192  
west side.





**Item 25**

Assigned To Benchmark  
Seasonal plants.



**Item 26**

Assigned To Field Service Inframark  
Pressure wash and paint.



**Item 27**

Assigned To Benchmark  
Branches hanging low on fence east side US 192



**Item 28**

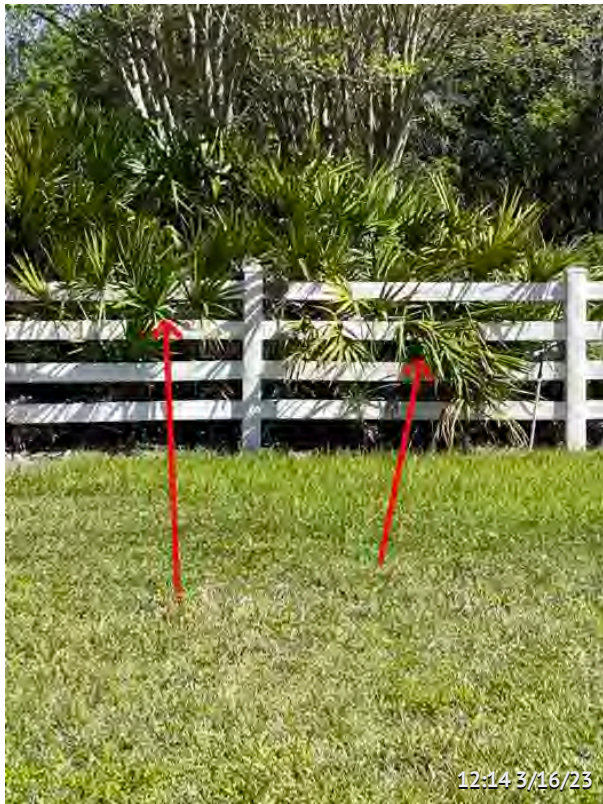
Assigned To Benchmark  
Branches getting close to power lines. Along US192





**Item 29**

Assigned To Field Service Inframark  
Pressure wash.



**Item 30**

Assigned To Benchmark  
Needs trimming. Along US 192.



**Item 31**

Assigned To Field Service Inframark  
Repair and pressure wash.



**Item 32**

Assigned To Benchmark  
Seasonal plants





**Item 33**

Assigned To Field Service Inframark  
Pressure wash.



**Item 34**

Assigned To Benchmark  
Seasonal plants on Five Oaks and  
Cat Brier roundabout.



**Item 35**

Assigned To Benchmark  
Needs trimming. Five Oaks and Cat  
Brier roundabout.



**Item 36**

Assigned To Benchmark  
Branches hanging low on Clay Brick  
Rd.





**Item 37**

Assigned To Benchmark  
Grass needs attention. On Clay Brick Rd.



**Item 38**

Assigned To Benchmark  
Plants need attention by tunnel on Clay Brick Rd.



**Item 39**

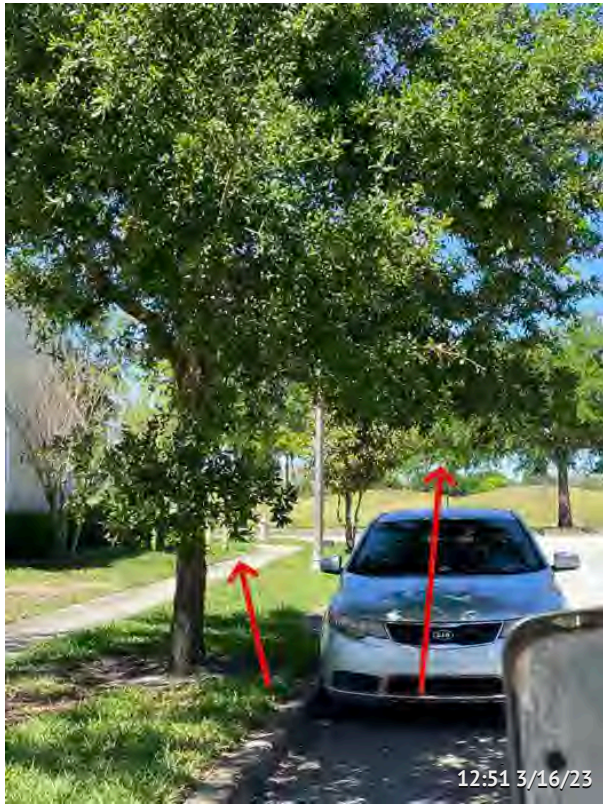
Assigned To Benchmark  
Branches hanging low by tunnel on  
Clay Brick Rd



**Item 40**

Assigned To Field Service Inframark  
Pressure wash and paint.





**Item 41**

Assigned To Benchmark  
Branches hanging low on Clay Brick rd and Harmony sq dr.



**Item 42**

Assigned To Benchmark  
Needs trimming throughout town's square.



**Item 43**

Assigned To Benchmark  
Needs trimming. Swing club pool.



**Item 44**

Assigned To Field Service Inframark  
Pressure wash sidewalk.





**Item 45**

Assigned To Field Service Inframark  
Pressure wash sidewalks.



**Item 46**

Assigned To Benchmark  
Tree needs attention. Cat Brier and  
Beargrass



**Item 47**

Assigned To Field Service Inframark  
Pressure wash.



**Item 48**

Assigned To Field Service Inframark  
Paint red squares





**Item 49**

Assigned To Board Of Supervisors  
We are painting the grills around the community.



**Item 50**

Assigned To Board Of Supervisors  
We are painting the trash cans around the community.

# **Subsection 6Ai**

# **Fence Proposals**



**Valdecir albano**  
Owner  
**Cristiane de Souza**  
Manager

-  +1 (774) 312-3369
-  contact.acfence@gmail.com
-  @ac\_masterfence
-  www.acmasterfence.com

# Estimate

Date	Estimate#
02/08/2023	7101

Name / Address
Harmony Community Development District 210 N University Dr. STE 702 Coral Springs FL 33071-7320

Customer PO	6560' WHITE VINYL PREMIUM GRADE 4- RAIL
-------------	---

Description	Quantity	Unit Price	Cost
Fence + Labor + Take Dow and Disposal	1	\$ 121.194,83	\$ 121.194,83
		Subtotal	\$ 121.194,83
		Total	\$ 121.194,83

Thank you for your business. It's a pleasure to work with you on your project.  
Your next order will ship in 30 days.  
Sincerely yours.







COPY

813-858-0189/407-715-2070  
Office: 407-201-4237  
Gustavo@ashleyfencecorp.com  
www.ashleyfencecorp.com  
Ashleyfencecorp

NO Estimate Contract Date: 01/30/2023  
Estimate Prepared By: CHARL / GUSTAVO  
Cel #: 407 715 2070

Name: Jai son Phone: 407 861 4460  
Address: 210 N UNIVERSITY DR STE 702 CORAL SPRINGS FL 33071-7300  
Email:  
Subdivision: Gate Code

FENCE # 1				
PVC (Vinyl)	Aluminum	Steel	Chain Link	Wood
X				

FENCE # 2				
PVC (Vinyl)	Aluminum	Steel	Chain Link	Wood

Style/Model: Fence Model FARM  
Total Linear Feed: 6,163' Height: 5' Section: 8'  
Color: white Unit price: \$26

Style/Model:  
Total Linear Feed: Height: Section:  
Color: Unit price:

**Gates**  
4 Ft. Gate: 5 Ft. Gate:  
6 Ft. Gate: 8 Ft. Double:  
10 Ft. Double Gate Price:  
Gate special order  
Notes:

**Gates**  
4 Ft. Gate: 5 Ft. Gate:  
6 Ft. Gate: 8 Ft. Double:  
10 Ft. Double Gate Price:  
Gate special order  
Notes: 6,163 FT x \$26 = \$160,238

SPECIFICATIONS:

Top Level Fence  Follow Contour of Ground

Pool on Property Yes/No

Removal & Disposal of Existing Fence 6,163' Ft. x \$3 = \$18,489

HOA Approval Req. Client / AFC

Permit Approval Req. Client / AFC

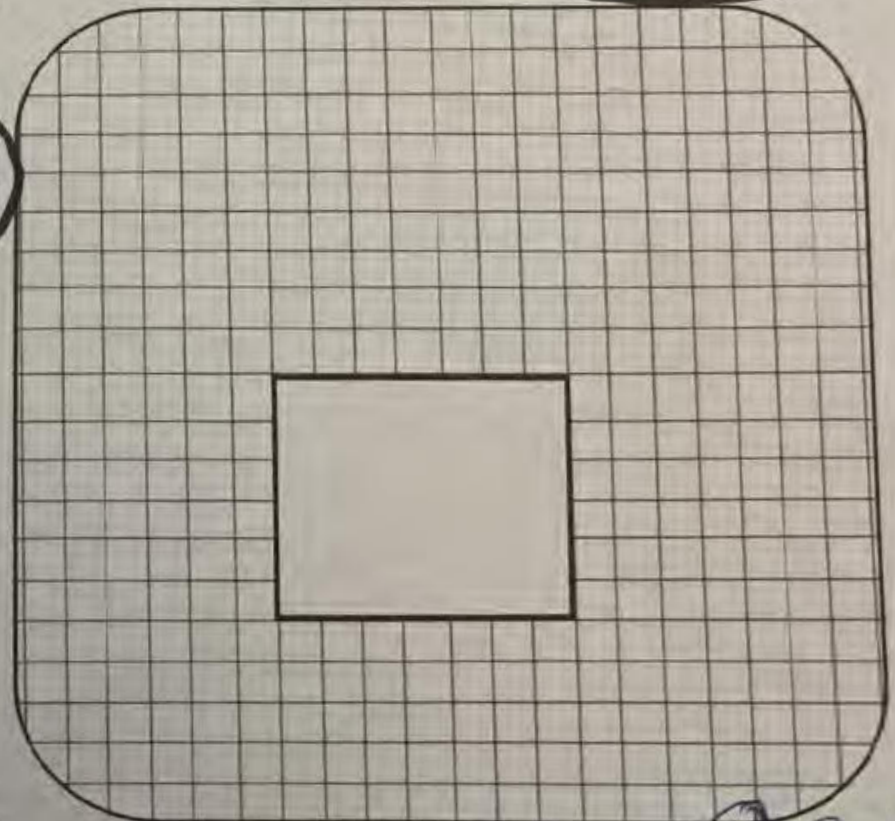
Ashley Fence Corp, requires the fence's construction lines to be clean and free of obstacles, other than the company to charge an additional fee.

Ashley Fence Corp, offers its customers a guarantee of 2 years after the installation of the Fence. This warranty does not apply to natural phenomena.

Ashley Fence Corp, offers its customers 7 days of validity to their estimated

Water irrigation systems on the fence construction line are required to be removed by the customer, other than the AFC company will charge an additional fee

Total Amount: \$178,727  
Deposit: \$108,727  
Balance: 70,000



Signature: \_\_\_\_\_

REP: \_\_\_\_\_

**COPY**  
Contract

407-978-6440 Office  
407-799-1669  
407-267-0992 Español

# Lasrasy Fence, Inc.

**ALUMINUM, WOOD,  
PVC, CHAIN LINK  
WELDING**

**FREE ESTIMATE**

lasrasyfence@gmail.com  
f/Lasrasyfence

2804 E. Irlo Bronson Memorial Hwy., Kissimmee, FL 34744  
Fax: 407-309-8302 • www.LasrasyFence.com

**PROPOSAL SUBMITTED TO:**

JOB NAME	Harmony Community Development District	ESTIMATOR NAME	Sandra
STREET	7340 Five Oaks Dr	INSTALL NAME	
CITY	St Cloud	STATE	FL
PHONE	407-861-4460	ZIP CODE	34773
EMAIL		FINANCING <input type="checkbox"/> YES <input type="checkbox"/> NO	
jeison.castillo@inframark.com		HOME OWNER RESPONSIBLE FOR OBTAINING HOA APPROVAL <input type="checkbox"/> YES <input type="checkbox"/> NO	

*We hereby submit specifications and estimates for*

**WOOD-PVC-ALUMINUM- DURAFENCE**

NO. OF FEET 6,134'

HEIGHT 5'

WOOD \_\_\_\_\_

PICKETS  Straight  Scalloped

STYLE Ranch Fence

STYLE CAP 4 rail

STYLE RAIL \_\_\_\_\_

GATE D

INSTALLATION OF CONCRETE POST

**CHAIN LINK**

NO. OF FEET \_\_\_\_\_

HEIGHT \_\_\_\_\_

POST SPACED \_\_\_\_\_

STYLE \_\_\_\_\_

GUAGE  9  11 1/2

KNUCKLED UP

BARBED UP

TOP OF FENCE TO FOLLOW GROUND

BE LEVEL WITH LOWEST GRADE

BE LEVEL WITH HIGHEST GRADE

INSTALLATION OF CONCRETE POST

**ADDITIONAL SPECIFICATIONS**

TOP RAIL \_\_\_\_\_ OD

LINE POST \_\_\_\_\_ OD

END POST \_\_\_\_\_ OD

WALK GATE POST \_\_\_\_\_ OD

DRIVE GATE POST \_\_\_\_\_ OD


GATE FRAME \_\_\_\_\_ OD

BARB WIRE \_\_\_\_\_

TENSION WIRE \_\_\_\_\_

TEAR DOWN  YES  NO

CITY PERMIT  YES  NO

QUANTITY	DRAWING
6,134'x5' White Vinyl Ranch Fence 4 rail	
1 concrete per post	

**WE PROPOSE hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:**

TOTAL: \$ 144,782      DOWN: \$ 73,500      OWE: \$ 73,282

Payments to be made as follows:  Credit Card  Checks  Cash# \_\_\_\_\_

Credit Card  Checks  Cash# \_\_\_\_\_

**THIS CONTRACT ENTERED INTO**      Authorized Signature [Signature]      Installation Date: \_\_\_\_\_

Subject to terms and conditions entered into on reverse side of this contract which the undersigned buyer has read and agreed to.      Buyer \_\_\_\_\_      One year guarantee on labor

Price good for 15 days.      Date 02/06/2023

# **Subsection 6Aii**

## **Sidewalk Proposals**





February 27, 2023

Proposal #14983223-1

Contact

Brett Perez

Phone: 407 433-0515

Brett.Perez@inframark.com

Customer

Inframark

3500 Harmony Square Drive West

Harmony, FL 34773

Job

Harmony CDD

3500 Harmony Square Drive West

Harmony, FL 34773

**PROPERTY IMPROVEMENTS****Concrete Sidewalk Repairs****Scope of work:**

1. Secure the job site for the safety of the crew and of the public using cones and/or barricades.
2. Demo 415 panels of damaged 4" thick concrete sidewalk totaling approximately 15,856 square feet.
3. Haul removals from site.
4. Prep areas, set forms and pour 415 panels of 4" thick concrete sidewalk totaling approximately 15,856 square feet using 3,000 PSI concrete reinforced with commercial fiber mesh.
5. Apply a broom finish and apply control joints as required.
6. Clean up the job site.

**Labor and Material - \$332,976.00****Notes:**

\*DUE TO THE CRITICAL NATURE OF ESCALATING MATERIAL COSTS, MATERIAL PRICES ARE SUBJECT TO POTENTIAL MONTHLY, WEEKLY OR DAILY CHANGES. SHOULD THIS SITUATION ARISE, ACPLM WILL PROVIDE DOCUMENTATION OF MATERIAL ADJUSTMENT(S). A BILLABLE CHANGE ORDER MAY BE REQUIRED DUE TO THESE CHANGES.

\*WORK TO BE DONE IN ONE MOBILIZATION, WHICH COVERS THE DURATION AND COMPLETION OF THE PROJECT. IF ADDITIONAL MOBILIZATIONS ARE REQUESTED BY THE CUSTOMER THE ADDITIONAL MOBILIZATIONS WILL BE AN EXTRA CHARGE.

\*PROPOSAL DOES NOT INCLUDE CONCRETE COLOR, TESTING, LANE CLOSURE, M.O.T., IMPACT FEES, SURVEYING, AS-BUILTS, EROSION CONTROL, PRIMING/SANDING, TACK, THERMOPLASTIC PAINT, SHOP DRAWINGS AND ENGINEERING. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.

\*ACPLM IS NOT RESPONSIBLE FOR DAMAGE TO UNDERGROUND UTILITIES TO INCLUDE PUBLIC UTILITIES AND PRIVATE UTILITIES SUCH AS, BUT NOT LIMITED TO, IRRIGATION, PHONE AND CABLE LINES. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL OF THESE TYPE OF ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.



Office: 813.633.0548  
Fax: 813.634.2686



www.acplm.net



2010 S 51st Street,  
Tampa, FL 33619



February 27, 2023

Proposal #14983223-1

<u>Contact</u>	<u>Customer</u>	<u>Job</u>
Brett Perez	Inframark	Harmony CDD
Phone: 407 433-0515	3500 Harmony Square Drive West	3500 Harmony Square Drive West
Brett.Perez@inframark.com	Harmony, FL 34773	Harmony, FL 34773

**PROPERTY IMPROVEMENTS**

**Notes continued:**

- \*PRICE IS GOOD ONLY IF ACPLM HAS FULL AND UNRESTRICTED ACCESS TO THE WORK AREA TO INCLUDE A STAGING AREA FOR THE DURATION OF THE PROJECT. NOT HAVING FULL AND UNRESTRICTED ACCESS TO THE WORK AREA TO INCLUDE A STAGING AREA FOR THE DURATION OF THE PROJECT CAN RESULT IN ADDITIONAL WORK AND/OR MOBILIZATIONS WHICH SHALL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.
- \*PROPOSAL DOES NOT INCLUDE IRRIGATION LINES, SPRINKLER HEADS, SOD, NOR LANDSCAPING. EVERY EFFORT WILL BE MADE NOT DAMAGE THESE ITEMS. HOWEVER, DUE TO THE NATURE OF THIS TYPE OF WORK AND THE DAMAGE ALREADY CAUSED BY THE ROOTS, SOME DAMAGE MAY OCCUR IN ORDER TO MAKE THE NECESSARY REPAIRS. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER. IF WORK IS APPROVED, IT IS RECOMMENDED THE LANDSCAPING COMPANY IS MADE AWARE AND ON STAND BY.
- \*NOT INCLUDED IN THIS PROPOSAL ARE PLANT OPENING FEES. IF NECESSARY, THIS ADDITIONAL ITEM WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.
- \*WORK TO BE DONE ON WEEKDAYS DURING DAYLIGHT HOURS.
- \*ACPLM CAN NOT GUARANTEE THE FUTURE REGROWTH OF ROOTS AFTER REPAIRS ARE COMPLETE.
- \*CONCRETE WORK DOES NOT INCLUDE THE FOLLOWING: ZIP STRIP, REBAR, STRUCTURAL FOOTERS, COLUMNS OR RETAINING WALLS. ANY ADDITIONAL WORK REQUIRED BY ANY ADDITIONAL OF THESE TYPE OF ITEMS, WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.
- \*DUE TO THE NATURE AND SCOPE OF THIS WORK, THE LOCATION OF THIS WORK, THE MATERIAL, TRUCKING AND EQUIPMENT NECESSARY TO PERFORM THIS WORK, ACPLM MAY CAUSE SCUFFING AND ADVERSELY AFFECT THE AESTHETICS OF THE PAVEMENT IN AND AROUND THE WORK AREAS. ALTHOUGH EVERY EFFORT WILL BE MADE TO MINIMIZE ANY AND ALL AFFECTS, ACPLM CANNOT GUARANTEE AGAINST THEM. ADDITIONAL WORK REQUIRED BY ANY OF THESE TYPE OF ITEMS WILL BE AN EXTRA COST TO BE PAID BY THE CUSTOMER.
- \*CONCRETE THICKER THAN 4" WILL BE BROUGHT TO MANAGEMENT'S ATTENTION FOR A CHANGE ORDER TO COMPENSATE FOR THE EXTRA LABOR, TRUCKING AND MATERIAL REQUIRED TO COMPLETE THE WORK.
- \*BECAUSE OF THE POTENTIAL FOR FLEXING OF THE SUB BASE IN THE FLORIDA REGION, NEW CONCRETE MAY EXPERIENCE PREMATURE CRACKING AT ANY POINT AFTER CURING BEYOND OUR CONTROL. PREMATURE CRACKING IS NOT REFLECTIVE OF POOR QUALITY OF MATERIAL OR INFERIOR WORKMANSHIP.



Office: 813.633.0548  
 Fax: 813.634.2686



www.acplm.net



2010 S 51st Street,  
 Tampa, FL 33619





February 27, 2023

Proposal #14983223-1

<u>Contact</u>	<u>Customer</u>	<u>Job</u>
Brett Perez	Inframark	Harmony CDD
Phone: 407 433-0515	3500 Harmony Square Drive West	3500 Harmony Square Drive West
Brett.Perez@inframark.com	Harmony, FL 34773	Harmony, FL 34773

**PROPERTY IMPROVEMENTS**

**Notes continued:**

- \*IN ORDER TO ENSURE PROPER CURE TIME AND AVOID IMPRESSIONS IN THE NEWLY POURED CONCRETE RESULTING FROM PEDESTRIAN, BIKE, SHOPPING CART, VENDOR, ETC. TRAFFIC, NEWLY POURED AREAS OF CONCRETE WILL BE CORDONED OFF FOR A MINIMUM OF 24 HOURS. IF ACPLM IS NOT PERMITTED TO CORDON OFF NEWLY POURED CONCRETE AREAS, ACPLM IS NOT RESPONSIBLE FOR ANY IMPRESSIONS IN THE NEW CONCRETE AND A CHANGE ORDER WILL BE REQUIRED TO FIX DAMAGED AREAS.
- \*THIS CONTRACTOR IS NOT RESPONSIBLE FOR ANY PERSONS WHO WRITES OR DRAWS IN THE NEW CONCRETE DURING THE CONCRETES CURING TIME. A CHANGE ORDER WILL BE REQUIRED TO FIX DAMAGED AREAS CAUSED BY VANDALISM.
- \*CONCRETE SAW CUTTING WILL CAUSE DUST TO ACCUMULATE IN THE AIR AND WIND MAY CAUSE THE DUST TO SETTLE ON NEARBY PARKED CARS AND BUILDING STRUCTURE.
- \*IN ORDER TO ENSURE PROPER STRUCTURAL STRENGTH TO THE NEWLY POURED CONCRETE, IT IS RECOMMENDED THAT ALL TRAFFIC STAY OFF THOSE AREAS FOR A MINIMUM OF 24 HOURS.
- \*CUSTOMER IS RESPONSIBLE FOR REMOVING ANY MATERIALS, OBJECTS, STRUCTURES, CONTAINERS FROM THE WORK AREAS.
- \*IT IS THE CUSTOMER’S RESPONSIBILITY TO HAVE A TOWING COMPANY ON SITE AND AVAILABLE FOR TOWING VEHICLES OBSTRUCTING THE JOB SITE. IF VEHICLES CANNOT BE MOVED IN A TIMELY MANNER, WE WILL NEED TO RESCHEDULE THE WORK AND A CHANGE ORDER WILL BE REQUIRED FOR THE ADDITIONAL MOBILIZATION.
- \*BARRICADES WILL BE PROVIDED TO CLOSE OFF WORK AREAS. THIS CONTRACTOR IS NOT RESPONSIBLE FOR PERSONS ENTERING AREAS CLOSED OFF WITH BARRICADES AND TRACKING ASPHALT AND/OR TACK, NOR FOR DAMAGE TO PROPERTY OR INJURY TO PERSONS ENTERING THE AREA.
- \*PERMIT FEES AND PROCUREMENT FEES ARE NOT INCLUDED. THE COST OF THE PERMIT, IF REQUIRED, AND ALL COSTS ASSOCIATED WITH OBTAINING A PERMIT, AND ANY ADDITIONAL WORK, TESTING OR INSPECTIONS REQUIRED BY THE PERMIT, WILL BE AN EXTRA COST THAT SHALL BE PAID BY THE CUSTOMER.
- \*90% OF THE CONTRACT AMOUNT AND CHANGE ORDERS MUST BE PAID PRIOR TO COMPLETING PUNCH LIST ITEMS AND/OR CHANGES FOR ADDITIONAL WORK REQUIRED BY CITIES OR MUNICIPALITIES.
- \*MATERIAL AND WORKMANSHIP ARE GUARANTEED FOR 12 MONTHS.



Office: 813.633.0548  
Fax: 813.634.2686



www.acplm.net



2010 S 51st Street,  
Tampa, FL 33619



February 27, 2023

Proposal #14983223-1

Contact

Brett Perez  
Phone: 407 433-0515  
Brett.Perez@inframark.com

Customer

Inframark  
3500 Harmony Square Drive West  
Harmony, FL 34773

Job

Harmony CDD  
3500 Harmony Square Drive West  
Harmony, FL 34773

**PROPERTY IMPROVEMENTS**

**Customer Billing Information**

Thank you for choosing ACPLM. To ensure we contact the correct person for any billing correspondence and questions, please fill out the Billing Contact Information below and send back with your signed proposal. We look forward to working with you.

**The terms of your contract are:**

50% Deposit Prior to Commencement, 40% Upon Substantial Completion and 10% Net 30 Days

If Paying by ACH Payment the ACH Fees Will Be Added to the Invoiced Amount Due

**Acceptance of Terms – Payment will be made as outlined above. All payments later than 30 days after the due date shall bear interest at 18% per annum.**

**Bill To (Name and Address):**

**Job Site Name and Address:**

**Billing Phone Number:**

**Email Address:**



Office: 813.633.0548  
Fax: 813.634.2686



www.acplm.net



2010 S 51st Street,  
Tampa, FL 33619



February 27, 2023

Proposal #14983223-1

Contact

Brett Perez  
Phone: 407 433-0515  
Brett.Perez@inframark.com

Customer

Inframark  
3500 Harmony Square Drive West  
Harmony, FL 34773

Job

Harmony CDD  
3500 Harmony Square Drive West  
Harmony, FL 34773

**PROPERTY IMPROVEMENTS**

**Terms: 50% Deposit Prior to Commencement, 40% Upon Substantial Completion and 10% Net 30 Days**

**If Paying by ACH Payment the ACH Fees Will Be Added to the Invoiced Amount Due**

ACPLM Authorized Signature Sean Fernandez  
Sean Fernandez  
Cell: 813 943-4665 sfernandez@acplm.net

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. All payments later than 30 days after the due date shall bear interest at 18% per annum.

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

Customer’s Authorized Signature \_\_\_\_\_

**Terms and Conditions:** Payment is due in full upon project completion unless prior arrangements have been made in advance. If any legal action arises out of this agreement or breach thereof, the customer will be responsible for all attorney fees and incurred late fees. Any alteration of deviation from the above specifications involving extra costs of material or labor will be an additional charge outside of the scope listed in this proposal. Sprinkler systems on the property are to be off for the duration of the project. Customer assumes responsibility for removing all vehicles from the area outlined above.

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or authorized deviation from the original specifications, involving extra cost, to be executed only upon receiving written change orders and will become an extra charge over and above this estimate. All agreements contingent upon strikes, accidents, weather or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our employees are fully covered by Workers Compensation Insurance. Due to the unpredictable movement of material and production costs, this proposal is good for 10 days from proposal date, after which prices are subject to change to accommodate current industry pricing.

**Proposal Amount - \$332,976.00**



Office: 813.633.0548  
Fax: 813.634.2686



www.acplm.net



2010 S 51st Street,  
Tampa, FL 33619



HARMONY CDD  
PROPOSAL FOR SIDEWALK REPLACEMENT

Brett Perez  
Area Field Director

313 Campus Street  
Celebration, FL 34747

## Concrete Tripping Hazard Removal

Uneven concrete on sidewalks, curbs and other common areas can create an unsafe environment on your property. The American with Disabilities Act (ADA) prohibits vertical changes in level greater than 1/4 of an inch on sidewalks and walkways. Anything over can become a serious tripping hazard, exposing you to costly lawsuits.

We will eliminate these potentially dangerous conditions quickly and effectively while minimizing the inconvenience to your residents or those visiting your community.

### Pricing for Sidewalk Replacement

Sidewalk replacement for hazards over 2” or broken will be priced according to the square feet of the panel. Total square feet by panels will be determined after the sidewalks review. This estimate does not include the following:

1. Permits if required (will be billed separately after manager’s approval)
2. Irrigation/pipes repairs due to lines crossing sidewalks during replacements  
(Will be billed separately after Board members approval)

Each square Feet by panel replacement = **\$ 15.00 each**

## Overview and Proposal

<b>Five Oaks</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(6x5)	57
	(8x8)	91
	(8x5)	28
<b>Feathergrass Ct</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
3402	(5x4)	1
Playground	(5x4)	1
<b>MiddleBrook Place</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
3444	(5x4)	1
<b>Clay Brick Rd</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(8x8)	3
<b>Sebastian Bridge Ln</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x4)	6
<b>Forty banks</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x4)	14
<b>Harmony Square Dr</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x5)	6
<b>Cord Grass Pl</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
3388	(5x5)	3
<b>Grande Heron Dr</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x5)	1
<b>Little blue In</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x5)	1
<b>Dark Sky Dr</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
	(5x5)	7
3129	(5x5)	1
<b>Butterfly Dr</b>	<b>Sidewalk side(ft)</b>	<b>Panels</b>
2	(5x5)	2



Sundrop St	Sidewalk side(ft)	Panels
6827	(5x5)	2
6825	(5x5)	1
6823	(5x5)	2
6803	(5x5)	2
6852	(5x5)	1
6846	(5x5)	1
6871	(5x5)	2
6870	(5x5)	1
6858	(5x5)	1
6876	(5x5)	3
6844	(5x5)	2
6879	(5x5)	1
6879(across)	(5x5)	3
6442	(5x5)	1
6882	(5x5)	1
blazing Star Ln	Sidewalk side(ft)	Panels
6214	(5x5)	1
Playground	(5x5)	11
3221	(5x5)	1
3223	(5x5)	2
Goldflower Ave	Sidewalk side(ft)	Panels
	(5x5)	1
Oak Glen Trail	Sidewalk side(ft)	Panels
	(5x5)	13
7191	(5x5)	1
Cat Brier Trail	Sidewalk side(ft)	Panels
3118	(5x5)	1
3364	(5x5)	1
3372	(5x5)	1
3318	(6x5)	1
3374	(6x5)	3
3322	(6x5)	1

Cat Brier Trail	Sidewalk side(ft)	Panels
	(6x5)	1
	(8x8)	4
	(8x8)	13
ButtonBush Loop	Sidewalk side(ft)	Panels
7020	(5x5)	4
7042	(5x5)	2
7048	(5x5)	3
Park	(5x5)	3
Sedges Ln	Sidewalk side(ft)	Panels
	(5x5)	2
Bracken Fern Dr	Sidewalk side(ft)	Panels
3321	(5x5)	7
3335	(5x5)	2
Cupseed lane	Sidewalk side(ft)	Panels
7014	(5x5)	7
7017	(5x5)	3
6919	(6x5)	3
6947	(6x5)	1
7000	(6x5)	6
7013	(6x5)	4
7017	(6x5)	2
SchoolHouse Rd	Sidewalk side(ft)	Panels
3422	(6x5)	2
3442	(6x5)	1
3444	(6x5)	3
3448	(6x5)	2
3450	(6x5)	2
3343	(6x5)	4
	(6x5)	6
	(6x5)	1
	(5x5)	1
	(8x8)	3

SchoolHouse Rd	Sidewalk side(ft)	Panels
3339	(6x5)	2
3307	(6x5)	1
3301	(6x5)	1
Next to the bathrooms	(8x8)	2
Behind Parking lot	(5x5)	2
BearGrass Rd	Sidewalk side(ft)	Panels
7001	(5x5)	3
6921	(5x5)	3
6918	(5x5)	1
6901	(5x5)	2
Pond Pine Rd	Sidewalk side(ft)	Panels
3324	(5x5)	1
3325	(5x5)	1
3324	(5x5)	2
Next to the playground	(5x5)	1
	(8x8)	1
Next to the dog park	(8x8)	2
Bluestem Rd	Sidewalk side(ft)	Panels
6971	(6x5)	1
6975	(6x5)	2
7015	(5x5)	4
Primrose Willow	Sidewalk side(ft)	Panels
3338	(5x5)	5
3342	(5x5)	1
<b>Total</b>		<b>415</b>

Panels Size	Panels	Sqft of concrete
5x4	23	460
5x5	138	3,450
6x5	107	3,210
8x5	28	1,120
8x8	119	7,616
<b>Total</b>	<b>415</b>	<b>15,856</b>

Totals	Quantity	Cost	Total
Total Sqft. (Replacements)	15,856	\$15.00	\$ 237,840.00
Total Cost of Project			\$ 237,840.00

Approved By: \_\_\_\_\_

# **Subsection 6C**

# **District Counsel Report**

# **Subsection 6Ci**

## **Attorney Charge Review**



**COPY****KUTAKROCK**

**Kutak Rock LLP**  
 107 West College Avenue, Tallahassee, FL 32301-7707  
 office 850.692.7300

**Michael C. Eckert**  
 850.567.0558  
 michael.eckert@kutakrock.com

**MEMORANDUM**

**TO:** Board of Supervisors  
 Harmony CDD

**FROM:** Michael C. Eckert

**DATE:** February 14, 2023

**RE:** Legal Costs Review, Conclusions and Recommendations

---

As the Board is aware, the contract with Kutak Rock is a hybrid concept. See section IV.B. of the Retention and Fee Agreement, attached as **Exhibit A** (“Agreement”). When we developed this arrangement, neither party had a good idea of the amount of legal work that was to be completed. As was promised when the Agreement was developed, we have spent a significant amount of time conducting a review of the attorney fees charged to the District in the first six months of the relationship. The purpose of the review was for both parties to the relationship to understand how the Agreement is working, and whether changes need to be made.

Review

The numbers contained herein are estimates based on a review of the past six months of invoices. They should not be considered precise numbers, but they are certainly close enough to be a useful tool. A few statistics can be highlighted for the time period of the last six (6) months:

- A. Total amount of attorney fees incurred equals approximately \$42,000. This initial six-month period spanned two different fiscal years.
- B. Average Monthly Attorney Hours equaled 21.1.
- C. Average Monthly Paralegal Hours equaled 3.3.
- D. Average Monthly Flat Fee Hours equaled 15.8.
- E. Average Monthly Non-Flat Fee Hours equaled 8.6.
- F. Average Monthly Flat Fee Value of Time equaled \$5,167.
- G. Average Monthly Non-Flat Fee Value of Time equaled \$2,877.
- H. Only 2 of the 6 months invoked the flat fee.
- I. The Monthly Average Flat Fee Value of Time of \$5,167 is \$1,667 above the flat fee of \$3500 in the contract. In addition, had Kutak attended the board meetings in person for the four months when phone attendance was utilized, the Monthly Average Flat Fee Value of Time would be significantly higher.

# KUTAKROCK

The Board has been provided with a spreadsheet of the analysis summarized above. The Board has also been provided with the invoices by month, with the hours that would typically fall under the “flat fee” parameters in the Agreement indicated by yellow highlighting. Please note that due to block billing, some time entries needed to be split and estimated for purposes of this memorandum. The approximate split in a given time entry is reflected on the invoices.

## Conclusions

1. The Board was unhappy with its former legal counsel in part because work was just not getting done. Since Kutak Rock was retained, the District’s work is getting completed on a timely basis. It is possible that a temporary backlog of work has contributed to higher than desired attorney fees in the first six months of the relationship.
2. The Board has required more work than I think anyone anticipated when the Agreement was negotiated. It is unknown if this volume of work will reduce in the future, but some of the issues we have been working on are one-time, clean up issues. An example would be the easement releases being requested from Birchwood, which are now scheduled to be executed and recorded.
3. Turnover of vendors and staff is expensive. Not only has the District changed legal counsel, it has also changed landscape maintenance companies. Certain staff member changes have also occurred.
4. The current volume of legal work requested by the District is not in line with the District’s budget for legal fees.
5. The District and Kutak Rock need to work together to reduce legal fees and determine if an amendment to the Agreement is in everyone’s best interest.

## Recommendations

1. The District should put the burden on existing maintenance contractors to submit work authorizations in the form required by the District for legal counsel review, rather than District Counsel preparing the work authorizations from scratch.
2. The Board should discuss and prioritize the non-routine matters that are referred to legal counsel.
3. Kutak Rock should continue to attempt to utilize paralegal assistance as much as possible.
4. If the Board agrees and by the beginning of the next fiscal year, Kutak Rock should make arrangements to designate an associate to work with the District on routine matters including meeting attendance, with partners available on an as needed basis.
5. The Board and Kutak Rock should review the information contained in this memorandum and determine what changes should be made to the current Agreement. A flat fee for months when meeting attendance is by phone can be considered. The parties may want to consider a hybrid flat fee of \$5,000 for months when attendance is in person and a hybrid flat fee of \$3,500 when attendance is by phone. Or perhaps some other number that is more in line with the actual value of time being spent on the District’s legal needs.

## KUTAKROCK

6. For Fiscal Year 2023-2024, the Board should budget for the level of legal services expected. If the Board desires legal counsel to be a proactive member of District staff, a higher budget is appropriate. If the Board instead wants legal counsel to be reactionary only, then a lower budget may be appropriate. Understanding, of course, that if counsel is “reacting” to litigation filed against the District because District counsel was not used in a proactive manner, this can be very expensive. If the lawsuit is not covered by insurance, any budget will quickly be exceeded in defense of the lawsuit.

Kutak Rock looks forward to discussing this matter with the Board and a long-lasting relationship with the District. Thank you.

## EXHIBIT A

**KUTAK ROCK LLP  
RETENTION AND FEE AGREEMENT****I. PARTIES**

THIS RETENTION AND FEE AGREEMENT (“**Agreement**”) is made and entered into by and between the following parties effective as of July 28, 2022:

A. Harmony Community Development District  
c/o InfraMark, IMS  
313 Campus Street  
Celebration, FL 34747

and

B. Kutak Rock LLP  
107 W College Ave  
Tallahassee, Florida 32301

**II. SCOPE OF SERVICES**

In consideration of the mutual undertakings and agreements contained herein, the parties agree as follows:

- A. The Client agrees to employ and retain Kutak Rock as its attorney and legal representative for general advice, counseling and representation of Client and its Board of Supervisors.
- B. Kutak Rock accepts such employment and agrees to serve as attorney for and provide legal representation to the Client in connection with those matters referenced above. No other legal representation is contemplated by this Agreement. Any additional legal services to be provided under the terms of this Agreement shall be agreed to by Client and Kutak Rock in writing. Unless set forth in a separate agreement to which Client consents in writing, Kutak Rock does not represent individual members of the Client’s Board of Supervisors.

**III. CLIENT FILES**

The files and work product materials (“**Client File**”) of the Client generated or received by Kutak Rock will be maintained confidentially to the extent permitted by law and in accordance with the Florida Bar rules. At the conclusion of the representation, the Client File will be stored by Kutak Rock for a minimum of five (5) years. After the five (5) year storage period, the Client hereby acknowledges and consents that Kutak Rock may confidentially destroy or shred the Client File. Notwithstanding the prior sentence, if the Client provides Kutak Rock with a written request for the return of the Client File before the end of the five (5) year storage period, then Kutak Rock will return the Client File to Client at Client’s expense.



IV. FEES

- A. The Client agrees to compensate Kutak Rock for services rendered in connection with any matters covered by this Agreement on an hourly rate basis plus actual expenses incurred by Kutak Rock in accordance with the attached Expense Reimbursement Policy (Attachment A, incorporated herein by reference). Time will be billed in increments of one-tenth (1/10) of an hour. Certain work related to issuance of bonds and bond anticipation notes may be performed under a flat fee to be separately established prior to or at the time of bond or note issuance.
- B. Kutak Rock will bill Client a flat monthly fee of thirty-five hundred dollars (\$3,500) for months in which Kutak Rock attends the monthly board meeting in person. This flat fee shall be full compensation for a) preparation for the board meeting, b) travel to and from the board meeting, c) routine resolution preparation, d) routine contract preparation, and e) fielding routine questions from staff and board members requiring less than ten (10) minutes per call or email response. All other work will be billed at Kutak Rock’s hourly rates set forth below. For months where Kutak Rock attends the monthly board meeting by zoom or conference call, Kutak Rock’s work will be billed at the hourly rates set forth below. At any time and after meeting to discuss concerns with the flat fee structure, either Client or Kutak Rock can choose to terminate the flat fee portion of this agreement and revert to an hourly fee structure for all work under this Agreement.
- C. Attorneys and staff, if applicable, who perform work for Client will be billed at their regular hourly rates, as may be adjusted from time to time. The regular hourly rates of those initially expected to handle the bulk of Client’s work are as follows:

Michael C. Eckert	\$395
Wesley S. Haber	\$360
Associates	\$265 - \$285
Paralegals	\$160

Kutak Rock’s regular hourly billing rates are reevaluated annually and are subject to change not more than once in a calendar year. Client agrees to Kutak Rock’s annual rate increases to the extent hourly rates are not increased beyond \$15/hour.

- D. To the extent practicable and consistent with the requirements of sound legal representation, Kutak Rock will attempt to reduce Client’s bills by assigning each task to the person best able to perform it at the lowest rate, so long as he or she has the requisite knowledge and experience.
- E. Upon consent of Client, Kutak Rock may subcontract for legal services in the event that Client requires legal services for which Kutak Rock does not have adequate capabilities.

- F. Kutak Rock will include costs and expenses (including interest charges on past due statements) on its billing statements for Client reimbursement in accordance with the attached Expense Reimbursement Policy.

## V. BILLING AND PAYMENT

The Client agrees to pay Kutak Rock's monthly billings for fees and expenses incurred within thirty (30) days following receipt of an invoice, or the time permitted by Florida law, whichever is greater. Kutak Rock shall not be obligated to perform further legal services under this Agreement if any such billing statement remains unpaid longer than thirty (30) days after submittal to and receipt by Client. Non-payment of billing statements shall be a basis for Kutak Rock to immediately withdraw from the representation without regard to remaining actions necessitating attention by Kutak Rock as part of the representation.

## VI. DEFAULT; VENUE

In any legal proceeding to collect outstanding balances due under this Agreement, the prevailing party shall be entitled to recover reasonable attorneys' fees in addition to costs and outstanding balances due under this Agreement. Venue of any such action shall be exclusive in the state courts of the Ninth Judicial Circuit in and for Osceola County, Florida.

## VII. CONFLICTS

It is important to disclose that Kutak Rock represents a number of special districts, trustees ("Trustees"), bondholders, developers, builders, and other entities throughout Florida and the United States of America relating to community development districts, special districts, local governments and land development. Kutak Rock or its attorneys may also have represented the entity which petitioned for the formation of the Client. Kutak Rock understands that Client may enter into an agreement with a Trustee in connection with the issuance of bonds, and that Client may request that Kutak Rock simultaneously represent Client in connection with the issuance of bonds, while Kutak Rock is also representing such Trustee on unrelated matters. By accepting this Agreement Client agrees that (1) Client was provided with an explanation of the implications of the common representation(s) and the advantages and risks involved; (2) Kutak Rock will be able to provide competent and diligent representation of Client, regardless of Kutak Rock's other representations, and (3) there is not a substantial risk that Kutak Rock's representation of Client would be materially limited by Kutak Rock's responsibilities to another client, a former client or a third person or by a personal interest. Acceptance of this Agreement will constitute Client's waiver of any "conflict" with Kutak Rock's representation of various special districts, Trustees, bondholders, developers, builders, and other entities relating to community development districts, special districts, local governments and land development.

## VIII. ACKNOWLEDGMENT

Client acknowledges that the Kutak Rock cannot make any promises to Client as to the outcome of any legal dispute or guarantee that Client will prevail in any legal dispute.



**IX. TERMINATION**

Either party may terminate this Agreement upon providing prior written notice to the other party at its regular place of business. All fees due and payable in accordance with this Agreement shall accrue and become payable pursuant to the terms of this Agreement through the date of termination.

**X. EXECUTION OF AGREEMENT**

This Agreement shall be deemed fully executed upon its signing by Kutak Rock and the Client. The contract formed between Kutak Rock and the Client shall be the operational contract between the parties.

**XI. ENTIRE CONTRACT**

This Agreement constitutes the entire agreement between the parties.

Accepted and Agreed:

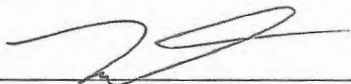
**HARMONY CDD COMMUNITY  
DEVELOPMENT DISTRICT**

By: Teresa Kramer

Its: Chair

Date: 8-17-2022

**KUTAK ROCK LLP**

By: 

Its: Transition Partner

Date: 8/16/22

ATTEST:

\_\_\_\_\_  
Secretary/Assistant Secretary

## CDD EXPENSE REIMBURSEMENT POLICY

The following is Kutak Rock's standard expense reimbursement policy for community development district representation. This policy applies unless a different arrangement has been negotiated based on the unique circumstances of a particular client or matter.

All expenses are billed monthly. Billings ordinarily reflect expenses for the most recent month, except where there are delays in receiving bills from third party vendors.

Teleconference Calls. All telephone charges are billed at an amount approximating actual cost.

Photocopying and Printing. In-house photocopying and printing is charged at \$0.25 per page (black & white) and \$0.50 per page (color). Outside copying is billed as a pass-through of the outside vendor's charges.

Facsimile. Outgoing facsimile transmissions are charged at \$1.00 per page. There is no charge for incoming faxes.

Postage. Postage is billed at actual cost.

Overnight Delivery. Overnight delivery is billed at actual cost.

Local Messenger Service. Local messenger service is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, KUTAK ROCK shall, without further action, be entitled to reimbursement at the increased rate.

Computerized Legal Research. Charges for computerized legal research are billed at an amount approximating actual cost.

Travel. Travel (including air fare, rental cars, taxicabs, hotel, meals, tips, etc.) is billed at actual cost. Where air travel is required, coach class is used wherever feasible. Out-of-town mileage is billed at 44.5 cents per mile pursuant to Section 112.061, Florida Statutes. Should the State increase the mileage allowance specified in Section 112.061, Florida Statutes, KUTAK ROCK shall, without further action, be entitled to reimbursement at the increased rate. Reasonable travel-related expenses for meals, lodging, gratuities, taxi fares, tolls, parking fees and business-related telephone, telegraph and facsimile charges shall also be reimbursed.

Consultants. Unless prior arrangements are made, consultants are ordinarily employed directly by the client. Where consultants are employed by the firm, their charges are passed-through with no mark-up. The client is responsible for notifying the firm of any particular billing arrangements or procedures which the client requires of the consultant.

Other Expenses. Other outside expenses, such as court reporters, agency copies, etc. are billed at actual cost.

Word Processing and Secretarial Overtime. No charge is made for word processing. No charge is made for secretarial overtime except in major litigation matters where unusual overtime demands are imposed.

# **Subsection 6D**

## **District Manager**

## District Manager Report

- Harmony Retail v Berube Lawsuit
  - This was settled for \$1000 paid out to Harmony Retail
- Code Enforcement Violation regarding the RV lot/Field
  - I reached out to the County to get an extension to May 10, 2023. The original deadline was April 10, 2023. He will still do his inspection on April and then again on May 10, 2023.
- Field Office Move
  - Will move to Ashley Pool Concession
  - Proposals in agenda
- Public records from County regarding Steve Berube
  - Records have been received from County
- Servellos final invoice
  - Met with Servello representatives on 3/21/23
  - Settled on withholding \$10,000.00
  - Counsel drew up release
- Turn over of the Enclaves at the Lakes

- Waiting on Sunterra to complete, provide documentation and schedule another walk through

# **Section 7**

# **Old Business**



# **Subsection 7A**

## **Update to School District Growth**

**From:** Debra Pace <[Debra.Pace@osceolaschools.net](mailto:Debra.Pace@osceolaschools.net)>  
**Sent:** Tuesday, March 21, 2023 12:11 PM  
**To:** Teresa Kramer <[teresa@harmonyccd.org](mailto:teresa@harmonyccd.org)>  
**Cc:** Rhonda Blake <[Rhonda.Blake@osceolaschools.net](mailto:Rhonda.Blake@osceolaschools.net)>; Erika Booth <[Erika.Booth@osceolaschools.net](mailto:Erika.Booth@osceolaschools.net)>; Scott Knoebel <[Scott.Knoebel@osceolaschools.net](mailto:Scott.Knoebel@osceolaschools.net)>; Dave Sharma <[Dave.Sharma@osceolaschools.net](mailto:Dave.Sharma@osceolaschools.net)>; Sandra Davenport <[Sandra.Davenport@osceolaschools.net](mailto:Sandra.Davenport@osceolaschools.net)>  
**Subject:** Harmony Community meeting, portable discussion

Good afternoon, Mrs. Kramer.

Thank you for following up; attached please find the revised projection, showing capacity with and without portables, going back to 2018-2019.

Our team has continued to explore all options, also trying to estimate the potential impact of charter schools planned in the eastern part of the county. We have identified two areas of the current building where we can garner more space with a capital space reconfiguration, being planned for Summer 2024. For the upcoming school year, Mrs. Davenport believes she can accommodate the projected student growth through using co-teach classrooms, so we are hoping to pause a portable installation project. For that reason, we won't plan a community meeting for April 4, but I will let you know if enrollment really starts to swell beyond our current projections this summer.

Thank you for helping us to communicate with the Harmony community stakeholders; please let me know if I can be of further assistance.

Debra P. Pace, Ed.D.

Superintendent

The School District of Osceola County

[Debra.Pace@osceolaschools.net](mailto:Debra.Pace@osceolaschools.net)

407-870-4008 Office

407-361-0061 Cell

407-870-4010 Fax

---

**From:** Rhonda Blake <[Rhonda.Blake@osceolaschools.net](mailto:Rhonda.Blake@osceolaschools.net)>  
**Sent:** Sunday, March 19, 2023 8:36 PM  
**To:** Debra Pace <[Debra.Pace@osceolaschools.net](mailto:Debra.Pace@osceolaschools.net)>

**Cc:** Giselle Lee <[Giselle.Lee@osceolaschools.net](mailto:Giselle.Lee@osceolaschools.net)>; Dave Sharma <[Dave.Sharma@osceolaschools.net](mailto:Dave.Sharma@osceolaschools.net)>  
**Subject:** Re: Harmony Community meeting, portable discussion

Dr. Pace,

Per your request, I have updated the original spreadsheet to include the data from the previous year when portables were onsite at HRCS. If this does not meet your request, please let me know.

Staff is in the very early stages of preliminary attendance zone boundaries for Sunbridge and Knightsbridge, Academica opening on Jack Brack in 2024, and a reduced incoming Choice population will continue to influence the outyear enrollments at HRCS all of which will impact the updated attachment.

If you have questions regarding the attachment, please do not hesitate to contact me.

Rhonda F. Blake, Director

Planning Services

Facilities Services Department

The School District of Osceola County, FL

809 Bill Beck Boulevard

Kissimmee, FL 34744

(407) 518-2954 - Phone

65422 - Extension

(407) 518-2991 - Fax

District Mission Statement: "Inspiring all learners to reach their highest potential as responsible, productive citizens."

The information contained in this e-mail message is intended solely for the recipient(s) and may contain privileged information. Altering the contents of this message is prohibited. This information is the same as any written document, may be subject to all rules governing public information according to Florida law, and shall not be altered in any manner that misrepresents the activities of the School District of Osceola County, Florida [FSC I.24; FS Chapter 119]. If you received this message in error or are not the named recipient, please notify the sender, and delete this message.

## Draft Projections for HRCS 2023/2024 - 2027/2028

HRCS Projected	School	Plan Area	Year	Grades K-5	CHOICE Sending	CHOICE Receiving	NET TOTAL K5	Functional Capacity	Functional Utilization	Functional Capacity w/ Relocatables	Functional Utilization w/ Relocatables
<b>SB Member: 5</b>	HRCS	10	2018/19 Actual	1,090	95	66	1,061	891	119%	1,023	104%
	HRCS	10	2019/20 Actual	810	96	101	815	891	91%	N/A	N/A
	HRCS	10	2020/21 Actual	766	135	111	742	891	83%	N/A	N/A
	HRCS	10	2021/22 Actual	875	132	119	862	895	96%	N/A	N/A
	HRCS	10	2022/23 Actual	966	123	118	961	895	107%	N/A	N/A
	HRCS	10	2023/2024	1,077	129	118	1,066	895	119%	1,027	104%
<b>Sunbridge to Open SY2425</b>	HRCS	10	2024/2025	1,142	129	118	1,131	975	116%	1,107	102%
<b>Sunbridge to Open SY2425 (-61)</b>	HRCS	10	2024/25 ADJUSTED	1,081	129	118	1,070	975	110%	1,107	97%
<b>Roan Bridge to Open SY2526</b>	HRCS	10	2025/2026	1,248	133	118	1,233	975	126%	N/A	N/A
<b>SB (-66), RB (-87), Potentially HTES (-178)</b>	HRCS	10	2025/26 ADJUSTED	917	133	118	902	975	93%	N/A	N/A
<b>SB (-101), RB (-111), Potentially HTES (-201)</b>	HRCS	10	2026/2027	1,447	136	118	1,429	975	147%	N/A	N/A
<b>SB (-126), RB (-140), Potentially HTES (-223)</b>	HRCS	10	2026/27 ADJUSTED	1,034	136	118	1,016	975	104%	N/A	N/A
	HRCS	10	2027/2028	1,608	144	118	1,582	975	162%	N/A	N/A
	HRCS	10	2027/28 ADJUSTED	1,119	144	118	1,093	975	112%	N/A	N/A

\* All counts for redistricting based on preliminary outlook, may change based on attendance boundaries as they are finalized