

Harbour Isles Community Development District

Board of Supervisors

Betty Fantauzzi, Chairman
 Bryce Bowden, Vice Chairman
 Glenn Clavio, Assistant Secretary
 Gregg Letizia, Assistant Secretary
 Bob Nesbitt, Assistant Secretary

Staff:

Angel Montagna, District Manager
 Vivek Babbar, District Counsel
 Stephen Brletic, District Engineer
 Paul Ramsewak, Onsite Manager

Meeting Agenda Tuesday, August 26, 2025 – 11:00 a.m.

- 1. Call to Order and Roll Call**
- 2. Pledge of Allegiance**
- 3. Audience Comments on Agenda Items – Three- (3) Minute Time Limit**
- 4. Public Hearing for Adoption of the Fiscal Year 2026 Budget**
 - A. Proposed Budget.....Page 2
 - B. Public Comments
 - C. Resolution 2025-03, Adopting the Budget.....Page 21
 - D. Resolution 2025-04, Levying the Assessments.....Page 24
- 5. Staff Reports and Updates**
 - A. Premier Lakes
 - i. Treatment Reports and Inspection ReportPage 27
 - B. United Land Services
 - i. Regular Report
 - ii. #177411 to Replace a Dead Queen PalmPage 41
 - iii. 2025 Hurricane and Storm Cleanup RatesPage 43
 - C. District Counsel
 - D. District Engineer
 - E. Onsite Property Manager
 - i. Regular Report.....Page 44
 - ii. Pool Service Proposals
 - a. American Swimming Pool ServicesPage 55
 - b. Aqua Sentry PoolPage 70
 - c. Cooper PoolsPage 73
 - d. Vesta Pool ServicesPage 76
 - F. Homeowners Association
 - G. District Manager
 - i. Resolution 2025-05, Fiscal Year 2026 Meeting Schedule.....Page 77
 - ii. Grau & Associates Audit Engagement Fiscal Year 2025Page 79
- 6. Consent Agenda**
 - A. Minutes from July 22, 2025, MeetingPage 84
 - B. Financial Statements (July)Page 88
- 7. Discussion Items**
- 8. Supervisor Requests**
- 9. Audience Comments – Three- (3) Minute Time Limit**
- 10. Adjournment**

The next meeting is scheduled for Tuesday, September 23, 2025, at 11:00 a.m.

HARBOUR ISLES
Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Preliminary Budget

Prepared by:



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Harbour Isles
Community Development District

Operating Budget
Fiscal Year 2026

ACCOUNT DESCRIPTION	Adopted	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	April-	PROJECTED	BUDGET
	FY 2025	3/31/2025	9/30/2025	FY 2025	FY 2026
REVENUES					
Interest - Investments	\$ 10,000	\$ 13,653	\$ 13,879	27,532	\$ 10,000
Room Rentals			\$ -	-	
Interest - Tax Collector	570	1,470	\$ 1,494	2,964	570
Rental Income	16,000	18,932	\$ 19,246	38,178	16,000
Security FOB	-	-	\$ -	-	-
Special Assmnts- Tax Collector	1,035,573	1,005,832	\$ 29,741	1,035,573	1,060,653
Special Assmnts- Reserves		-	\$ -	-	
Special Assmnts- Delinquent		-	\$ -	-	
Special Assmnts- Discounts	(41,423)	(39,955)	\$ -	(39,955)	(42,426)
Other Miscellaneous Revenues	500	219	\$ 281	500	500
Facility Revenue	200	226	\$ -	226	200
TOTAL REVENUES	1,021,420	1,000,377	64,642	1,065,019	1,045,497

EXPENDITURES

Administrative

P/R-Board of Supervisors	12,000	5,200	\$ 6,800	12,000	12,000
FICA Taxes	1,000	306	\$ 694	1,000	918
ProfServ-Arbitrage Rebate	600	-	\$ 600	600	600
ProfServ-Engineering	20,000	9,520	\$ 9,678	19,198	20,000
ProfServ-Legal Services	20,000	10,658	\$ 10,835	21,493	20,000
ProfServ-Mgmt Consulting	53,050	26,525	\$ 26,525	53,050	54,642
ProfServ-Special Assessment	5,000	5,000	\$ -	5,000	5,000
ProfServ-Trustee Fees	4,041	3,704	\$ 337	4,041	4,000
Auditing Services	3,700	-	\$ 3,700	3,700	4,000
Website Hosting/Email services	3,000	39	\$ 2,961	3,000	2,000
Postage and Freight	500	134	\$ 366	500	500
Insurance - General Liability	4,389	5,000	\$ -	5,000	4,803
Public Officials Insurance	3,714	2,422	\$ 1,292	3,714	4,064
Legal Advertising	1,000	378	\$ 622	1,000	1,000
Misc-Assessment Collection Cost	20,711	19,318	\$ 1,393	20,711	21,213
Bank Fees	1,000	910	\$ 90	1,000	1,000
Misc-Web Hosting	1,583	1,538	\$ 45	1,583	1,583
Miscellaneous Expenses	1,600	29	\$ 1,571	1,600	1,600
Annual District Filing Fee	175	175	\$ -	175	175
Dues, Licenses, Subscriptions	-		\$ -	-	
Total Administrative	157,063	90,856	67,508	158,364	159,098
Electric Utility Services					
Electricity - Streetlights	148,000	67,235	\$ 68,349	135,584	148,000
Utility Services	25,000	8,151	\$ 16,849	25,000	25,000
Total Electric Utility Services	173,000	75,386	85,198	160,584	173,000

Garbage/Solid Waste Services

Garbage - Recreation Facility	4,000	2,729	\$ 1,271	4,000	4,000
Total Garbage/Solid Waste Services	4,000	2,729	1,271	4,000	4,000

Water-Sewer Comb Services

Utility Services	6,000	1,592	\$ 4,408	6,000	6,000
Total Water-Sewer Comb Services	6,000	1,592	4,408	6,000	6,000

Stormwater Control

Midge Fly Treatment	10,000	3,015	\$ 6,985	10,000	10,000
R&M-Stormwater System	500	-	\$ 500	500	500
Wetland Monitoring	12,800	5,430	\$ 5,520	10,950	17,600
R&M Lake & Pond Bank	65,000	20,722	\$ 21,065	41,787	55,000
Fountain Maintenance	2,400	3,625	\$ 3,685	7,310	2,500
Aquatic Maintenance	37,000	15,600	\$ 15,859	31,459	39,600
Aquatic Plant Replacement	2,500	-	\$ 2,500	2,500	2,500
Total Stormwater Control	130,200	48,392	56,114	104,506	127,700

Other Physical Environment

Telephone/Fax/Internet Services			\$ -	-	
Insurance - Property	40,675	32,782	\$ 7,893	40,675	30,027
Insurance - Flood	3,000	-	\$ 3,000	3,000	9,973
Insurance - Crime		-	\$ -	-	500
R&M-Irrigation	30,000	13,045	\$ 13,261	26,306	30,000
Landscape Maintenance	151,410	75,705	\$ 75,705	151,410	155,953
Landscape Replacement	30,000	32,926	\$ 33,472	66,398	40,000
Annual Mulching	20,000	329	\$ 19,671	20,000	20,000
Entry & Walls Maintenance	4,000	-	\$ 4,000	4,000	4,000
Holiday Lighting & Decorations	2,000	500	\$ 1,500	2,000	2,000
Total Other Physical Environment	281,085	155,287	158,502	313,789	292,453

Security Operations

Contracts-Security Services	31,000	53,994	\$ -	53,994	31,000
R&M-Security Cameras	1,500	-	\$ 1,500	1,500	1,500
Guard & Gate Facility Maintenance	3,000	-			3,000
Total Security Operations	35,500	53,994	1,500	55,494	35,500

Contingency

Miscellaneous Expenses	15,000	11,328	\$ 3,672	15,000	15,000
Total Contingency	15,000	11,328	3,672	15,000	15,000

Parks and Recreation

ProfServ-Pool Maintenance	15,000	8,775	\$ 8,920	17,695	15,000
Clubhouse - Facility Janitorial Service	11,500	4,970	\$ 5,052	10,022	12,000
Lighting Replacement	6,000	-	\$ 6,000	6,000	6,000
Contracts-Mgmt Services	125,272	64,812	\$ 60,460	125,272	128,746
Contracts-Pest Control	2,000	972	\$ 988	1,960	2,000
Telephone/Fax/Internet Services	5,300	4,061	\$ 4,128	8,189	8,000
R&M-Pools	1,500	2,805	\$ -	2,805	3,000
R&M-Fitness Equipment	2,500	420	\$ 2,080	2,500	2,500
Maintenance & Repairs	40,000	45,203	\$ 45,952	91,155	45,000
Furniture Repair/Replacement	5,000	-	\$ 5,000	5,000	5,000
Access Control	1,000	-	\$ 1,000	1,000	1,000
Office Supplies	2,500	569	\$ 1,931	2,500	2,500
Dog Waste Station Supplies	2,000	637	\$ 1,363	2,000	2,000
Total Parks and Recreation	219,572	133,224	142,875	276,099	232,746

TOTAL EXPENDITURES	1,021,420	572,788	521,049	1,093,837	1,045,497
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Excess (deficiency) of revenues

Over (under) expenditures	<u>0</u>	<u>427,589</u>	<u>(456,407)</u>	<u>(28,818)</u>	<u>-</u>
Net change in fund balance	<u>0</u>	<u>427,589</u>	<u>(456,407)</u>	<u>(28,818)</u>	<u>-</u>
FUND BALANCE, BEGINNING	405,174	405,174	-	405,174	376,356
FUND BALANCE, ENDING	<u>\$ 405,174</u>	<u>\$ 832,763</u>	<u>\$ (456,407)</u>	<u>\$ 376,356</u>	<u>\$ 376,356</u>

HARBOUR ISLES

Community Development District

General Fund

Exhibit "A"

Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Beginning Fund Balance - Fiscal Year 2025	\$ 390,837
Net Change in Fund Balance - Fiscal Year 2025	-
Reserves - Fiscal Year 2026 Additions	-
Total Funds Available (Estimated) - 9/30/2026	390,837

ALLOCATION OF AVAILABLE FUNDS

Nonspendable Fund Balance

Deposits	18,687
Subtotal	18,687

Assigned Fund Balance

Operating Reserve - First Quarter Operating Capital	251,992 ⁽¹⁾
Subtotal	251,992

Total Allocation of Available Funds	270,679
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Total Unassigned (undesignated) Cash	\$ 120,158
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Notes

(1) Represents approximately 3 months of operating expenditures

Budget Narrative
Fiscal Year 2026

REVENUES

Interest-Investments

The District earns interest on the monthly average collected balance for their money market accounts.

Rental Income

The District may receive monies for the rental of storage spaces.

Special Assessments-Tax Collector

The District will levy a non-ad valorem assessment on all sold and platted parcels (using the uniform method) within the District in order to pay for the operating expenditures during the fiscal year.

Special Assessments-Discounts

Per Section 197.162 and Section 197.3632, Florida Statutes, discounts are allowed for early payments of assessments collected by the Tax Collector when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated non-ad valorem assessments.

Other Miscellaneous Revenues

The District may receive monies for the sale or provision of electronic access cards, entry decals, etc.

Facilities Rentals

The District may receive monies for the room rental.

EXPENDITURES

Administrative

P/R-Board of Supervisors

Chapter 190, Florida Statutes, allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the fiscal year is based upon all supervisors attending all meetings.

FICA Taxes

Employer FICA Taxes are calculated at 7.65% of gross payroll.

Professional Services-Arbitrage Rebate

The District contracted with an independent professional firm to annually calculate the District's arbitrage rebate liability on its bonds

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services-Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions and other research as directed or requested by the District Manager.

Professional Services-Management Consulting Services

The District receives management, accounting and administrative services as part of a management agreement with Inframark Infrastructure Management Services. Inframark manages all of the District's financial activities such as accounts payable, financial statements, auditing and budgeting in accordance with the management contract in effect.

Budget Narrative
Fiscal Year 2026**EXPENDITURES****Administrative (continued)****Professional Services-Special Assessment**

This is the administrative fees to prepare the District's special assessment roll.

Professional Services-Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2015 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required to conduct an annual audit of its financial records by an Independent certified public accounting firm. The budgeted amount for the fiscal year is based on contracted fees from an existing engagement letter.

Website Hosting/Email Services

The cost of web hosting and regular maintenance of the District's website and Board member email addresses.

Postage and Freight

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance-General Liability

The District's general liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing governmental insurance coverage. The budgeted amount projects a 10% increase in the premium.

Insurance-General Liability

The District's public officials liability Insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing governmental insurance coverage. The budgeted amount projects a 10% increase in the premium.

Legal Advertising

The District is required to advertise various notices for Board meetings and other public hearings in a newspaper of general circulation within the County.

Miscellaneous-Assessment Collection Costs

The District reimburses the tax collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the tax collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Bank Fees

In the rare event of bank service charges from operating or money market accounts, the cost will be assigned here.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Administrative (continued)

Miscellaneous-Web Hosting

The District incurs the cost of owning the Harbour Isles CDD website domain.

Miscellaneous Expenses

Additional expenses incurred by the District.

Annual District Filing Fee

The District is required to pay an annual fee of \$175 to the Department of Economic Opportunity.

Field

Electric Utility Services

Electricity – Streetlights

The District may have expenditures relating to streetlights throughout the community. These may be restricted to main arterial roads or in some cases, to all streetlights within the District's boundaries.

Utility Services

The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Garbage/Solid Waste Services

Garbage – Recreation Facility

The District will incur expenditures related to the removal of garbage and solid waste.

Water/Sewer Comb Services

Utility Services

The District will incur water/sewer utility expenditures related to District operations.

Stormwater Control

Midge Fly Treatment

The District may incur expenses for midge fly treatments throughout the year.

R&M- Stormwater System

The District may incur expenses for the repair and maintenance of the stormwater system.

R&M-Wetland Monitoring

The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities. The District may also be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities

Budget Narrative
Fiscal Year 2026**EXPENDITURES****Stormwater Control (continued)****R&M Lake & Pond Bank**

The District may incur expenditures to maintain lake banks for the ponds and lakes within the District's boundaries, along with planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Fountain Maintenance

The District may incur expenses related to maintaining the aeration and fountains.

Aquatic Maintenance

Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Aquatic Plant Replacement

The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

Other Physical Environment**Insurance – Property**

The District will incur fees to insure items owned by the District for its property needs.

Insurance – Flood

The District's flood insurance policy is with Public Risk Insurance Agency, Inc. They specialize in providing governmental insurance coverage. The budgeted amount projects a 10% increase in the premium.

R&M- Irrigation

This is for any repair and maintenance expenses pertaining to the District's irrigation that are not covered in the contract.

Landscape Maintenance

The District will incur expenditures to maintain the rights-of-way, median strips, recreation facilities including pond banks, entryways, and similar planting areas within the District. These services include, but are not limited to, monthly landscape maintenance, fertilizer, pesticides, annuals, mulch and irrigation repairs.

Landscape Replacement

The District will incur expenses for the landscape replacement of annuals, perennials and shrubberies.

Landscape Replacement - Annuals

The District will incur expenses for the installation of annuals.

Annual Mulching

The District will incur expenses for annual mulching.

Entry & Walls Maintenance

The District will incur expenditures to maintain the entry monuments and the fencing.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Holiday Lighting & Decorations

The District will incur expenses for holiday lighting and decorations.

Security Operations

Contracts – Security Services

The District will incur expenditures for the quarterly video monitoring services.

R&M- Security Cameras

The District may incur expenses for the repair and maintenance of the security monitoring cameras.

Guard & Gate Facility Maintenance

The District may incur any ongoing gate repairs and maintenance.

Contingency

Miscellaneous Expenses

Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Parks and Recreation

ProfServ-Pool Maintenance

Expenses related to the maintenance of swimming pools and other water features.

Clubhouse – Facility Janitorial Service

Expenses related to the cleaning of the facility including supplies.

Lighting Replacement

Expenses for the replacement of lighting throughout the park and recreational area.

Contracts – Mgmt Services

The District may incur expenses for employees//staff members needed for the recreational facilities such as Clubhouse Staff.

Contracts – Pest Control

Monthly service for the control of rodents and general pests.

Telephone/Fax/Internet Services

The District may incur telephone, fax and internet expenses related to the recreational facilities.

R&M Pools

Expenses related to the repair of swimming pools and other water features.

R&M Fitness Equipment

Quarterly preventative maintenance of fitness equipment.

Maintenance & Repairs

The District may incur expenses to maintain its recreation facilities.

Budget Narrative
Fiscal Year 2026

EXPENDITURES

Parks and Recreation (continued)

Furniture Repair/Replacement

The District may incur expenses for the repair or replacement of furniture in the recreation facilities.

Playground Equipment and Maintenance

The District may incur expenses for the maintenance of the playground equipment.

Access Control

The District may incur expenses for access control.

Office Supplies

The District may have an office in its facilities which require various office related supplies.

Dog Waste Station Supplies

Expenses for the supplies for the dog waste station in the recreational section.

Budget Narrative
Fiscal Year 2026

REVENUES

Special Assessments-Tax Collector

The District will levy a Non-Ad Valorem assessment on all sold and platted parcels (using the uniform method) within the District in order to pay for the operating expenditures during the Fiscal Year.

Special Assessments-Discounts

Per Section 197.162 and Section 197.3632 of the Florida Statutes, discounts are allowed for early payments of assessments collected by the Tax Collector and only when the Tax Collector is using the uniform methodology. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Miscellaneous-Assessment Collection Costs

The District reimburses the Collier County Tax Collector for necessary administrative costs. Per the Florida Statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement

The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense

The District makes semi-annual interest payments on the outstanding debt.

Harbour Isles
Community Development District

Debt Service Budgets
Fiscal Year 2026

HARBOUR ISLES
Community Development District

2021 Debt Service

Summary of Revenues, Expenditures and Changes in Fund Balances

Series 2021 Debt Service Fund Fund

Fiscal Year 2026 Budget

Account #	ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2025	ACTUAL THRU 3/31/2025	PROJECTED April- 9/30/2025	TOTAL PROJECTED FY 2025	ANNUAL BUDGET FY 2026
REVENUES						
361001	Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -
363010	Special Assmnts- Tax Collector	312,608	-	312,608	312,608	312,608
	Prepayments	-	-	-	-	-
363090	Special Assmnts- Discounts	(12,504)	-	(12,504)	(12,504)	(12,504)
TOTAL REVENUES		300,104	-	300,104	300,104	300,104
EXPENDITURES						
<i>Administrative</i>						
549070	Misc-Assessmnt Collection Cost	6,252	-	6,252	6,252	6,252
573005	Cost of Issuance	-	-	-	-	-
<i>Total Administrative</i>		6,252	-	6,252	6,252	6,252
<i>Debt Service</i>						
571001	Debt Retirement Series A	232,000	-	232,000	232,000	236,000
572001	Interest Expense Series A	62,937	-	62,937	62,937	59,496
<i>Total</i>		294,937	-	294,937	294,937	295,496
TOTAL EXPENDITURES		301,189	-	301,189	301,189	301,748
Excess (deficiency) of revenues						
Over (under) expenditures		(1,085)	-	(1,085)	(1,085)	(1,644)
Net change in fund balance		(1,085)	-	(1,085)	(1,085)	(1,644)
391000	FUND BALANCE, BEGINNING	101,891	101,891	-	101,891	100,806
FUND BALANCE, ENDING		\$ 100,806	\$ 101,891	\$ (1,085)	\$ 100,806	\$ 99,162

HARBOUR ISLES

Community Development District

2021 Debt Service

Debt Amortization Schedule
Special Assessment Refunding Bonds, Series 2021

Period Ending	Bond Balance	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2024	2,836,000			31,468	31,468	
5/1/2025	2,836,000	232,000	1.4831%	31,468	263,468	294,937
11/1/2025	2,604,000			29,748	29,748	
5/1/2026	2,604,000	236,000	1.6838%	29,748	265,748	295,496
11/1/2026	2,368,000			27,761	27,761	
5/1/2027	2,368,000	240,000	1.8684%	27,761	267,761	295,522
11/1/2027	2,128,000			25,519	25,519	
5/1/2028	2,128,000	245,000	2.0307%	25,519	270,519	296,038
11/1/2028	1,883,000			23,031	23,031	
5/1/2029	1,883,000	250,000	2.1634%	23,031	273,031	296,063
11/1/2029	1,633,000			20,327	20,327	
5/1/2030	1,633,000	256,000	2.2766%	20,327	276,327	296,654
11/1/2030	1,377,000			17,413	17,413	
5/1/2031	1,377,000	262,000	2.3755%	17,413	279,413	296,826
11/1/2031	1,115,000			14,301	14,301	
5/1/2032	1,115,000	268,000	2.4614%	14,301	282,301	296,602
11/1/2032	847,000			11,003	11,003	
5/1/2033	847,000	275,000	2.5351%	11,003	286,003	297,006
11/1/2033	572,000			7,517	7,517	
5/1/2034	572,000	282,000	2.5995%	7,517	289,517	297,034
11/1/2034	290,000			3,852	3,852	
5/1/2035	290,000	290,000	2.6564%	3,852	293,852	297,704
Total		2,836,000		423,881	3,259,881	3,259,881

Harbour Isles
Community Development District

Supporting Budget Schedules
Fiscal Year 2026

Comparison of Assessment Rates Fiscal Year 2026 vs. Fiscal Year 2025

Product & Phase	General Fund 001			Series 2021 Debt Service			Total Assessments per Unit				Total Units	DS Units
	FY 2026	FY 2025	% Change	FY 2026	FY 2025	% Change	FY 2026	FY 2025	\$ Change	% Change		
Single Family 70'	\$1,922.41	\$1,876.96	2.4%	\$585.62	\$585.62	0.0%	\$2,508.03	\$2,462.58	\$45.45	1.8%	243	238
Single Family 80'	\$2,191.55	\$2,139.73	2.4%	\$648.81	\$648.81	0.0%	\$2,840.36	\$2,788.54	\$51.82	1.9%	152	151
Single Family 90'	\$2,479.91	\$2,421.27	2.4%	\$730.68	\$730.68	0.0%	\$3,210.60	\$3,151.95	\$58.64	1.9%	105	103
											500	492

RESOLUTION 2025-03**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARBOUR ISLES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Harbour Isles Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**Section 1. Budget**

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the Harbour

Isles Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026”.

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$_____, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$_____
Total Debt Service Funds	\$_____
Total All Funds*	\$_____

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 26, 2025.

Attest:

**Harbour Isles
Community Development District**

Angel Montagna
Secretary

Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Adopted Budget

RESOLUTION 2025-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARBOUR ISLES COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the District is located in Hillsborough County, Florida (“**County**”);

WHEREAS, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for fiscal year 2025-2026 attached hereto as **Exhibit A (“FY 2025-2026 Budget”)** and incorporated as a material part of this Resolution by this reference;

WHEREAS, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

WHEREAS, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

WHEREAS, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

WHEREAS, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

WHEREAS, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

WHEREAS, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

WHEREAS, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

WHEREAS, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2025-2026 Budget;

WHEREAS, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

WHEREAS, it is in the best interests of the District to certify the Assessment Roll to the Tax Collector pursuant to the Uniform Method; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Benefit from Activities and O&M Assessments. The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

Section 2. O&M Assessments Imposition. Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

Section 3. Collection and Enforcement of District Assessments.

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- b. **Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

Section 4. Certification of Assessment Roll. The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

Section 5. Assessment Roll Amendment. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized

by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

Section 6. Assessment Challenges. The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

Section 7. Procedural Irregularities. Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

Section 8. Severability. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

Section 9. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 26, 2025.

Attest:

**Harbour Isles
Community Development District**

Angel Montagna
Secretary

Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Budget



Harbour Isles CDD

Lake Report

8/14/2025

www.premierlakesfl.com

CustomerSupport@PremierLakesFL.com

844-Lakes-FL (844-525-3735)



1

**Comments:**

Damaged hydrilla stems observed. Grasses mixed in littorals need control

Action Required

Re-treat the hydrilla, and grass spraying. Grasses sprayed 8-14

Target:

Hydrilla, torpedograss

2

**Comments:**

Damaged hydrilla stems and minor grasses

Action Required

Re-treatment of hydrilla and grass spraying. Grasses sprayed 8-14

Target:

Hydrilla and Torpedograss



3

**Comments:**

This lake had minor grasses and alligatorweed. Hydrilla mostly controlled

Action Required

Shoreline weed spraying. Done 8-14

Target:

Torpedograss and alligatorweed

4

**Comments:**

Hydrilla mostly controlled. Minor shoreline weeds

Action Required

Treat shoreline weeds

Target:



5

**Comments:**

Lake is clean other than torpedograss

Action Required

Spray torpedograss. Done 8-14

Target:

Torpedograss

6

**Comments:**

Still massive hydrilla stems present with algae. A lot of grasses and alligatorweed also, algae on top of hydrilla

Action Required

Continued hydrilla control efforts. This lake was so completely filled with hydrilla, cautious partial treatment has been

Target:

Hydrilla, algae



7

**Comments:**

Hydrilla stems remain, along with torpedograss and alligatorweed

Action Required

Re-treat hydrilla, spray shoreline weeds.
Shoreline weeds done 8-14

Target:

Hydrilla, torpedograss and alligatorweed

8

**Comments:**

Hydrilla stems remain, along with torpedograss and alligatorweed

Action Required

Re-treat hydrilla, spray shoreline weeds.
Shoreline weeds done 8-14

Target:

Hydrilla, torpedograss and alligatorweed



9

**Comments:**

Hydrilla control on one side is much improved, needs grasses and alligatorweed sprayed

Action Required

Shoreline weeds sprayed 8-14. Retreat hydrilla week of 8-18

Target:

Hydrilla

10

**Comments:**

Looks good other than minor shoreline weeds

Action Required

Shoreline weeds need to be sprayed

Target:

Grass and alligatorweed



11

**Comments:**

Significant hydrilla stems still present. One side of the lake relatively clean, however that may be because stems are broken off and free floating

Action Required

Shoreline weeds sprayed 8-14.
Re-treatment of hydrilla week of 8-18

Target:

Hydrilla

12

**Comments:**

Looks good other than shoreline weeds, mostly within beneficial plants

Action Required

Routine shoreline weed treatment

Target:

Assorted shoreline weeds



13

**Comments:**

Hydrilla almost completely gone

Action Required

Shoreline weed treatment, done 8-14

Target:

14

**Comments:**

Looks good other than shoreline weeds, especially alligatorweed

Action Required

Shoreline weeds sprayed 8-14

Target:



15

**Comments:**

Minor algae, and some grasses, especially large patch mixed in bulrush shelf

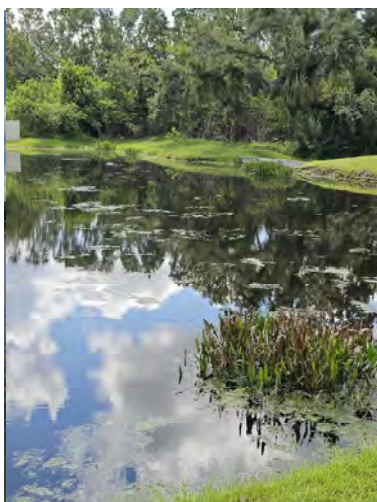
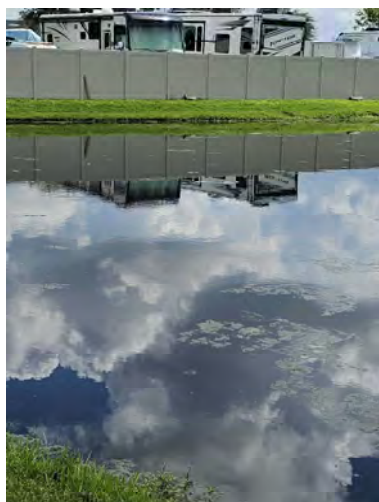
Action Required

Algae and large patch of grass sprayed 8-14. The rest of the lake needs shoreline weed treatment

Target:

Torpedoglass and alligatorweed

16

**Comments:**

Algae scattered over much of the lake surface

Action Required

Algae sprayed 8-14

Target:



23



Comments:

100 % covered with Duckweed

Action Required

Treated 8-14

Target:

17



Comments:

Lake looks good

Action Required

Routine maintenance

Target:



18

**Comments:**

Hydrilla stems remain, some algae and shoreline weeds

Action Required

Treatment of shoreline weeds done 8-14
Hydrilla treatment should be done week of 8-18

Target:

Hydrilla

22

**Comments:**

Significant hydrilla stems still present, covered with algae

Action Required

Hydrilla and algae treated 8-14

Target:



19

**Comments:**

Minor amount of hydrilla right on shoreline edge.

Action Required

Treatment the week of 8-18

Target:

Hydrilla

20

**Comments:**

Significant improvement, however, hydrilla stems remain

Action Required

Continued re-treatment

Target:

Hydrilla



21

**Comments:**

Hydrilla show treatment damage, but still a lot of biomass. Algae also

Action Required

Shoreline weed treatment, done 8-14.
Hydrilla re-treatment needs to be done the week of 8-18

Target:

Hydrilla



Summary

Control of Hydrilla is best done early in its growth before significant biomass has accumulated. It should also be treated before rainy season and the flow conditions prevail. Unfortunately, we had to work to control the Hydrilla that had been completely neglected for some time. Care had to be taken to not treat any more than 1/2 of any lake at one time to avoid oxygen depletion and fish kills. This limits our ability to get rapid control of the Hydrilla infestation. Also, our first major treatments happened right after significant rainfall, so the flow was extreme and that dilutes our products and minimizes control. Although conditions are almost the worst-case scenario for obtaining control, significant improvement was noted in the last week. Duckweed and Azolla are almost gone, algae is diminished, and following our treatments on 08-14 the majority of shoreline weeds have been sprayed. All of the hydrilla has been treated, in most cases more than once. Additional treatment is needed and planned for the week of 8-18.

When hydrilla is allowed to grow for a long time, sometimes the stems become calcified and are resistant to breakdown. Much of the Hydrilla has been defoliated, however calcified stems remain. I expect continuing improvement with every Hydrilla treatment; however, the biomass is so significant that total control may still take a few more treatments. Our treatment plan in the future will be much different, and we would expect the lakes to never get like this again. Our current treatment protocol is demanded by the current conditions. In the future we will treat with the methods we choose at the right time.

The lakes still look rough, but are improving. Our team will work diligently to get them back in shape as quickly as can be done, given the conditions.

Bill Kurth



Proposal #177411

Date: 7/14/2025

PO #

Customer:

Inframark AP AP
Inframark
313 Campus Street
Kissimmee, FL 34747

Property:

Harbour Isles CDD
121 Spindle Shell Way
Apollo Beach, FL 33572

2025 Quote to Remove & Replace Dead Queen Palm

Provide Labor and Material to Remove Existing Queen Palm, Install 16' H Queen Palm, Stake Tree, Check Irrigation Bubbler, Haul Debris



Services Billed Upon Completion

Description of Services	Total cost
Property Improvements	\$1,157.28

By _____
Cristi Cochran
Date 7/14/2025

United Land Services

By _____

Date _____

Harbour Isles CDD



2025 Hurricane & Storm Cleanup Rates

Dear Valued Customer"

In preparation for hurricane season and the potential for storm damage at your property we would like to inform you of our processes and pricing in regards to storm cleanup. In the event that our region is impacted by a storm, United Land Services is able and ready to handle any and all necessary storm cleanup related work. We address the cleanup & remediation process in a three phase approach:

Phase 1

- * Phase 1 to begin immediately following the storm once safe and legal for our team to do so at labor prices listed. Main goal is to create as safe an environment as possible.
- * Clear main entrances of any obstructions inhibiting traffic.
- * Clear secondary roadways of any obstructions inhibiting traffic.
- * Clear parking areas located at common areas and common area structures.
- * Clear sidewalks, walking paths and thoroughfares in common areas.

Phase 2

- * Assessment of total clean-up needed and associated total costs of Phases 1-3.
- * Removal of any debris generated and stockpiled from Phase 1 upon approval.
- * Clearing and removal of debris from common area parks, dog parks and playgrounds upon approval.

Phase 3

- * Clear and remove debris from turf and landscape areas.
- * Post storm tree work to remove "hangers", hazard wood and damaged and hazardous trees remaining.

Rates

Supervisor-\$100/hr

Crew Leader-\$80/hr

Laborer-\$70/hr

Debris Removal-\$750+ (TBD based on amount and removal method)

Equipment (Lifts, trucks, chippers, loaders, skid steer, etc.)-\$ TBD based on requirements

** All rates charged portal to portal*

Property Info

Property _____

Pre Approval Amount\$ _____

Name (Primary) _____

Phone (Primary) _____

Email (Primary) _____

Name (Alternate) _____

Phone (Alternate) _____

Email (Alternate) _____

PROPERTY MANAGER
121 Spindle Shell Way
Apollo Beach, Florida 33572
Office Phone: (813) 593-3464
propmgt@harbourislesfl.com

July 22nd to August 26th, 2025 Clubhouse Operations/Maintenance Updates:

VENDORS:

- **PREMIER LAKES:**



- **ONGOING:** Treatment of all ponds for algae and Hydrilla.

- **ABM AIR CONDITIONING:**



. **COMPLETED:** PM Maintenance for August 2025.



- **UNITED LAND SERVICES:**



- Mowed areas on Common Property weekly.
- **ONGOING:** Cutbacks on Cockle Shell Loop, Hope Bay Loop, by Train Track.
- **ONGOING:** Cutbacks on berm hedge and weeds, behind Clubhouse.
- **PENDING:** Grinding palm tree stump on Royal Bonnet Dr. Removing Queen palm by Guard House. Trimming DOT hedge on Sandy Shell Dr and Spindle Shell Way.

- **CONSTRUCTION MANAGEMENT SERVICES:**
- **PENDING PROPOSAL:** Repairs to five fishing Piers, behind the Clubhouse.

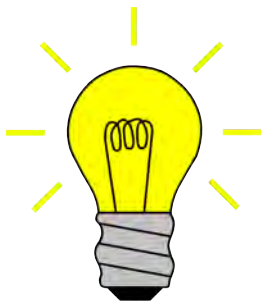


• **OASIS PALMS AND LANDSCAPING LLC.**

•



- **FITNESS REV: COMPLETED:** Third quarterly PM checks for 2025.



- **HAWKINS ELECTRIC:**
- **SHEPPARDS ELECTRICAL:**



- **HURRICANE PRESSURE WASH:**

- **BIG AND LITTLE WINDOWS WASHING SERVICES LLC.**



- **KAY LIAN CLEANING SERVICES:**



- Cleans restrooms, pool deck and gym twice weekly.
- **PENDING:** Cleaning tiles in Clubhouse Restrooms and Gym.

11. NVIROTECT:



- **COMPLETED:** August 2025. Sprayed for rodents and insects around Clubhouse. Baited stations inside RV/Boat Storage Facility and around Clubhouse.



12. VESTA POOLS SERVICES: Cleaned and check chlorine levels in both pools, three times a week.

-



13. VERKADA:

***PENDING:** Rec room camera out.

***PENDING:** Proposal for Intrusion system.

***PENDING:** RV/Boat Storage Facility gate/remotes.





- **PENDING: Revised-**All sidewalks that are raised and Wolf Branch Canal dredging.

15. **TECO:** Reported three lights in community, that stays on.



16. **PROPERTY MANAGEMENT STAFF:**

- Cleaned pool deck furniture and gym.
- Cobweb walls and ceilings around Clubhouse, Gym and Guard house.
- Blow sidewalks behind Clubhouse and Parking lot, rake Volleyball court.



17. Green Works Inc: No service.

Page #53



18. Site Masters:

19. FINN OUTDOOR:

20. Florida Wild Life:



21. FDOT:



Incident Report

. No Incident Report.

Resident Relations

Rentals/ Events

. One rental this month.

Security/ Emergencies

None.

Improvements/ Ongoing: RV/Boat Storage Facility. Entrance island.

AMERICA'S SWIMMING POOL CO RESPONSE TO REQUEST FOR PROPOSAL
POOL MAINTENANCE
For Harbour Isles CDD
4 August 2025



Table of Contents

- Executive Summary
- Scope of Work
- Proposed Contract
- Key Personnel Resume
- COI Acord Form
- W-9
- References

Executive Summary

Introduction

America's Swimming Pool Co. (ASP) of South Shore, Florida, is a veteran-owned business dedicated to providing exceptional pool maintenance services. Established in October 2023 and based in Apollo Beach, we are a proud franchise of ASP, one of the largest and most successful pool service companies in the United States. Our core principles—Integrity, Ownership, Formality, Level of Knowledge, Questioning Attitude, Procedural Compliance, and Backup—guide every aspect of our operations.

Scope of Work

Our proposal includes comprehensive maintenance services for the Pool per the detailed tasks outlined in this proposal. These services will be performed regularly as specified:

- **Daily Tasks:** Removal of debris, chemical level testing and balancing, equipment checks, and safety inspections.
- **Weekly Tasks:** Thorough cleaning of basins, walls, and steps, including regular vacuuming to ensure optimal cleanliness. Clean or backwash filters.
- **Monthly Tasks:** Testing for metal levels and checking deck drains.
- **Yearly Tasks:** Full inspection.

Pricing Structure

Our proposed pricing is as follows:

- Pool Maintenance: 3x per week - \$1,250 per month

Compliance and Safety

We ensure that all maintenance activities will adhere to the Florida Department of Health sanitation and safety standards for public pools, as per Chapter 64 E-9, Florida Administrative Code. Safety is our top priority, and we employ rigorous protocols to maintain a safe and clean environment.

Qualifications

ASP South Shore is a Certified Pool Contractor licensed, has multiple Certified Pool & Spa Operator (CPO) on staff, is a Certified Pool Inspector, fully insured, and supported by ASP's vast network, serving over 300 cities across the United States.

Value Proposition

Choosing America's Swimming Pool Co. means partnering with a service provider that values thoroughness, consistency, and proactive problem-solving. Our veteran-owned business operates with the highest standards of integrity and professionalism. We offer competitive pricing without compromising on the quality of our services.

To address concerns from previous service providers, we ensure that all pools are properly vacuumed, tested via Taylor Test Kit or Lamotte Spindisk, and maintain a consistent presence on the premises.

SCHEDULE A - Scope of Work

The Harbor Isles CDD is seeking a licensed pool contractor to provide specific tasks related to essential preventive maintenance and inspection of one pool that includes the specific maintenance and inspection activities that will be provided on the following periodic basis:

Daily Tasks

- Remove leaves, debris, and other materials from pool basin, surface, steps, and gutters with brush and leaf rake.
- Test and adjust pool water chemical levels to Department of Health requirements or BMP
- Empty and clear skimmer and pump baskets
- Vacuum as required
- Check water levels and adjust as necessary
- Conduct safety & operational check of pool equipment
- Provide email report to designated representative. Log chemistry on paper log.

Weekly Tasks

- Clean Pool walls and steps to remove dirt, algae and other buildup with vacuum
- Clean or backwash pool/spa filters

Monthly Tasks

- Lubricate seals and O-rings
- Clean pool filters
- Test water for metal levels
- Test and adjust calcium hardness
- Check drains to ensure that there are no clogs or blockages
- Check pool/spa chemicals storage

Yearly Tasks

- Inspect pool, piping, and equipment – advise of any required repairs.

WRITTEN ESTIMATES FOR REPAIRS: Any identified services that are outside the scope of tasks as defined above, notably post-storm damage and cleanup, equipment malfunction and replacement, and correction of any Department of Health violation. All repairs or additional work IN EXCESS OF \$300 shall be itemized and submitted with a written estimate to the designated representative for approval prior to any work being done.



COMMERCIAL SWIMMING POOL MAINTENANCE AGREEMENT

THIS COMMERCIAL SWIMMING POOL MAINTENANCE AGREEMENT (this "Agreement"), made as of the **XXth** day of August 2025 (the "Effective Date"), by and among ATP Pool and Outdoor Service d/b/a AMERICA'S SWIMMING POOL COMPANY (hereinafter referred to as "ASP") and **Harbor Isles CDD** with facilities located at 121 Spindle Shell Way, Apollo Beach, FL 33572 (hereinafter referred to as "Owner"). Owner and ASP are collectively referred to as the "Parties."

W I T N E S S E T H:

WHEREAS, Owner desires to contract with ASP for ASP to provide monthly Commercial Swimming Pool Maintenance Services at the Owner's Commercial Swimming 1 Pool and ASP desires to provide said services.

NOW, THEREFORE, the parties have agreed and do hereby agree as follows:

1. Term of this Agreement. This Agreement shall commence on the Effective Date and shall continue monthly for a term of 1 year(s) beginning on **1 September 2025.**

2. Frequency of Maintenance: The Parties agree that ASP shall maintain the Commercial Swimming Pool at a frequency as follows (check one)

Maintenance () Daily () 2 Visits/Week **(X) 3 Visits/Week** () 4 Visits/Week () 5 Visits/Week

Service Days will be Monday through Friday.

3. Holidays and Rain: In the event your scheduled maintenance falls on a Holiday, service will be rescheduled to the previous or following day as applicable. In the event of rain on your service day, the pool/spa will be cleaned to the extent weather permits and chemicals will be added as necessary. In the event you believe that a service call was missed for reasons other than those stated previously, please contact ASP within 24 hours and the service will be made up.

4. Monthly Maintenance Fee. We charge a flat rate for our maintenance. The flat rate includes both the ***balancing and sanitizing chemicals*** needed to maintain the swimming pool's proper chemical balance, including Chlorine, Soda Ash, Sodium Bicarbonate, Acid, and Cyanuric Acid. *Specialty Chemicals and Stain Treatment Products are not included in the Flat Rate Price and sold separately ONLY if needed.* The **3** maintenance visits per week service agreement is made for a flat service fee of **\$1250**

per month for the pool. See schedule A for a list of included items. Invoices will be generated on the first of the month in advance of the month and delivered via email. Payment is due within 30 days of invoice delivery.

5. Service Agreement. This monthly maintenance fee under Item 4 will include testing the chemicals and adjusting the chemical levels by a CPO-certified individual in accordance with the State of Florida and Hillsborough County Health Code regulations. Work will be performed in accordance with Schedule A – Scope of Work of the Request for Proposal. We will provide same day response (within business hours) to any emergency you may have. This maintenance fee does not include labor for “service calls,” meaning pump or motor replacement, filter replacement, etc. Additional service visits may be needed and billed extra above the normal service fee (e.g. storms, severe algae problems, small animal removal, and debris removal caused by someone other than ASP). Please note that ASP is responsible for the swimming pool’s water chemistry only on the days of service. There are many factors that are out of our control, such as the bather load, weather, fecal-related issues, and non-enteric illnesses that cannot be controlled on days that ASP does not service the swimming pool. ASP recommends that the swimming pool be seen daily by a CPO. In the event that the Owner chooses a frequency less than daily, ASP will use every effort to help protect against these issues, but disclaims any responsibility for the water chemistry on days not serviced by ASP.

6. Chemicals Needed for Pool: ASP will provide **balancing and sanitizing chemicals** needed to maintain the swimming pool’s proper chemical balance, including Chlorine, Soda Ash, Sodium Bicarbonate, Acid, and Cyanuric Acid. **Specialty chemicals** such as enzymes and phosphate removers are not included.

7. Chemical Pricing (Sales Tax Not Included). The Hillsborough County Health Department requires a commercial swimming pool to maintain certain chemical levels for Chlorine, pH, and Cyanuric Acid.

- Enzyme and Phosphate Remover –.....\$70/quart
 - Purge is equal to 1 quart per 10,000 gal
 - Weekly maintenance dose is 10 oz per pool.

8. Other Services. The following services are offered by ASP and charged in addition to the service fee stated in Section 4.

- Commercial Swimming Pool Inspection\$1000.00
- Meeting with Health Department\$150.00 per hour
- Commercial Swimming Pool Recovery.....\$150 per hour plus cost of chemicals
(Subject to Condition of Pool)
- Pump, Filter and Motor Replacements.....Call for Pricing

9. Repairs to Equipment: Service fees that are outside the scope of tasks as defined above, notably post-storm damage and cleanup, equipment malfunction and replacement, and correction of any

Department of Health violation. All repairs or additional work IN EXCESS OF \$300 shall be itemized and submitted with a written estimate to the Community Association Manager for approval prior to any work being done.

10. Termination of this Agreement. Owner may terminate the Service Agreement with 30 days written notice with or without cause. ASP may terminate the Service Agreement with 60 days written notice with or without cause. Termination notice must be sent to and received by Certified Mail. 30/60 day notice shall commence on the day of actual receipt of said written notice.

11. Governing Law. This Agreement will be governed by the laws of the State of Florida.

12. Entire Agreement. This Agreement contains the entire agreement among the parties hereto with respect to the subject matter hereof and cannot be amended or supplemented except by a written agreement signed by all parties.

13. Captions. The captions of paragraphs in this Agreement are for convenience and reference only and are not part of the substance hereof.

14. Counterparts; Facsimile Copies. This Agreement may be executed in counterparts which will be construed together as one instrument. It shall not be necessary when making proof of this Agreement to produce counterparts with original signatures, it being agreed that photocopies of signatures or signatures received by facsimile transmission shall have the same effect as original signatures.

15. No Third Party Beneficiaries; Binding Effect; Joint and Several Liability. This Agreement is for the sole benefit of the parties hereto and their permitted assigns and nothing contained herein will give or be construed to give to any party, other than the parties hereto and such permitted assigns, any legal or equitable rights hereunder. This Agreement will be binding upon and will inure to the benefit of the parties hereto and their respective heirs, legal representatives, successors and assigns. If two or more persons and/or entities are included in the "Purchaser" hereunder, then all duties, obligations and liabilities of Purchaser under this Agreement will be binding upon and enforceable against each and all of such persons and/or entities, jointly and severally.

16. Time. Time is of the essence of this Agreement.

17. Damage to Property Not in ASP's Control. ASP will not be responsible for any damage to property due to acts of nature, ground water saturation, fire, vandalism, misuse or abuse. Owner should be aware of normal deterioration of equipment that occurs over time due to exposure to chemicals and sunlight. Due to these factors, ASP performs other annual services (e.g. semi-annual cleaning of DE and Cartridge Filters, annual heater maintenance, annual Polaris pool cleaner tune ups, acid washing and annual tile cleaning) above our normal maintenance prices. The Owner is responsible for maintaining the correct water level and keeping trees and plants trimmed away from the pool/spa and equipment.

18. Insurance. ASP will maintain the appropriate general liability, automobile, pollution and workman's compensation insurance as specified by the Owner. ASP will name the Owner as an additional insured to the policies and will provide a copy of the policy to the Owner.

19. Reciprocal Indemnity Clause: In the event of a claim rising out of ASP's negligence, ASP shall defend, indemnify, save and hold harmless the Owner against any and all claims, expenses, loss or liability whatsoever arising out of or in connection with the operations, activities, or omissions of ASP, its employees and agents in furnishing the services provided herein. ASP's obligations hereunder shall survive the expiration or earlier termination of this Agreement. In the event of a claim rising out of the Owner or one of the Owner's employees from negligence, Owner shall defend, indemnify, save and hold harmless, ASP against any and all claims, expenses, loss or liability whatsoever arising out of or in connection with the operations, activities, or omissions of Owner, its employees and agents in complying with its duties with respect to the property.

20. Limitations and Exclusions. ASP IS NOT LIABLE FOR DEFECTS OR DAMAGE CAUSED BY IMPROPER DRAINAGE, MAINTENANCE, WINTERIZATION, SOIL CONDITIONS, SOIL MOVEMENT, OR MISUSE. ASP IS NOT LIABLE FOR WORK OF ANY THIRD PARTY NOT INCLUDED UNDER THIS AGREEMENT AND DOES NOT WARRANT SUCH WORK. OWNER'S RIGHT TO REPAIR AND REPLACEMENT ARE THE EXCLUSIVE REMEDIES AND ASP IS NOT RESPONSIBLE FOR AND SHALL NOT REPLACE ANY WATER OR CHEMICALS REQUIRED AFTER ANY LOSS, REPLACEMENT OR REPAIR. ASP IS NOT LIABLE FOR INCIDENTAL OR CONSEQUENTIAL DAMAGES CAUSED BY ANY DEFECT INCLUDING LEAKAGE.

21. Dispute Resolution and Arbitration. IF ANY CONTROVERSY, DISPUTE OR CLAIM, INCLUDING BUT NOT LIMITED TO ANY CLAIM FOR CONSUMER FRAUD OR ANY OTHER STATUTORY CLAIM, (COLLECTIVELY "CLAIM") ARISES OUT OF OR RELATES IN ANY WAY TO THIS AGREEMENT OR ITS BREACH, AND IF SAID CLAIM CANNOT BE SETTLED THROUGH DIRECT DISCUSSIONS, YOU AND ASP AGREE TO ATTEMPT TO SETTLE THE CLAIM IN AN AMICABLE MANNER BY MEDIATION BEFORE RESORTING TO ARBITRATION. SUCH MEDIATION SHALL BE ADMINISTERED BY A MEDIATOR MUTUALLY SELECTED AND AGREED TO BY THE PARTIES, OR IF THE PARTIES CANNOT AGREE ON A MEDIATOR, BY A MEDIATOR WITH THE AMERICAN ARBITRATION ASSOCIATION ("AAA") PURSUANT TO ITS COMMERCIAL MEDIATION RULES. IF THE PARTIES ARE UNABLE TO RESOLVE THE CLAIM THROUGH MEDIATION, THE PARTIES AGREE THAT THE CLAIM MUST BE RESOLVED BY BINDING ARBITRATION PURSUANT TO THE AAA COMMERCIAL ARBITRATION RULES. THE JUDGMENT ON THE AWARD RENDERED BY THE ARBITRATOR MAY BE ENTERED IN ANY COURT HAVING JURISDICTION. YOU AND WE ARE CHOOSING ARBITRATION INSTEAD OF LITIGATION TO RESOLVE OUR CLAIMS AND VOLUNTARILY AND KNOWINGLY WAIVE A RIGHT TO A JURY TRIAL. UNLESS OTHERWISE DETERMINED, EACH OF US WILL BEAR OUR OWN COSTS OF THE MEDIATION AND ARBITRATION PURSUANT TO THE THEN CURRENT FEE SCHEDULE LOCATED AT WWW.ADR.ORG. YOU AGREE THAT WE CAN IN OUR DISCRETION JOIN CONTRACTORS, INSURANCE COMPANIES AND ANY OTHER PERSONS OR ENTITIES INTO THE MEDIATION AND/OR ARBITRATION AT ANY TIME, AND CONSENT TO THE JOINDER AND PARTICIPATION OF SUCH PARTIES.

IN WITNESS WHEREOF, this Agreement has been duly executed, sealed and delivered by the parties hereto on the date(s) indicated below.

OWNER:

Print Name

ASP:

By: _____

Name: Travis Larson

Title: Owner

Travis Larson
561-598-9946 | Apollo Beach, FL

PROFESSIONAL EXPERIENCE

AMERICA'S SWIMMING POOL CO.

OCT 2023 – Present

Owner | Apollo Beach, FL

- Providing residential and commercial swimming pool solutions. We focus on swimming pool maintenance, repairs, and renovations.

UNITED STATES NAVY

APR 2004 – MAY 2024

Senior Analyst | Global Force Management Action Officer

NOV 2020 – MAY 2024

United States Special Operations Command | Tampa, FL

- Conducted risk-informed analysis and provided resourcing recommendations to support decision-makers on employment of Special Operations Forces providing top executives up through the Secretary of Defense to influence the outcome of complex strategic objectives.
- Managed annual deployment of over 16,000 service members for over 1,000 requirements in 98 countries, supporting 53 major military operations in support of combat operations, humanitarian missions, crisis response, foreign military outreach, and training.

Executive Officer | Deputy Director

JUL 2018 – OCT 2020

Undersea Warfighting Development Center | Groton, CT

- Managed the day-to-day operations of the organization with over 100 active-duty service members, government civilians, and contractors. Set and managed the priorities for 5 departments responsible for developing the doctrine and tactics for the submarine force. This included the development and analysis of tactical exercises, employment and optimization of onboard equipment, future capability development, operations research, and real-world post-mission analysis.
- Developed technical requirements, reviewed submissions, conducted performance monitoring and oversight, and served as the Contracting Officer Representative for 4 contracts at all classification levels including SBIRs totaling \$83M resulting in publishing over 50 tactical publications.
- Served as Director of Commander's Action Group for an Admiral. Provided tailored support to senior executive leaders across a wide spectrum of requirements including strategic problems and shaping and managing engagements and messaging.

Senior Analyst | Operations and Targeting Officer

JUL 2015 – JUN 2018

Joint Interagency Task Force South | Key West, FL

- Produced daily operational plan for all counter-narcotics operations in the Eastern Pacific. Implemented new tactics which resulted in over 400 traffickers arrested, 283 tons of cocaine worth 5.6 billion dollars seized or disrupted in 2016, represented a 46% increase year over year.
- Led project team of 12 intelligence, operations, IT, and foreign liaison personnel to develop policy and technical requirements which automated the integration of multiple data streams resulting in a manpower savings of approximately 4,700 man-hours annually, reduced errors, and ultimately in the dismantling of 2 large criminal trafficking networks.

Graduate Student | Senior Leaders Program

JUL 2014 – JUN 2015

USAF Air Command and Staff College | Montgomery, AL

Nuclear Power Plant Operations Manager | Engineer Officer

AUG 2011 – JUL 2014

USS FLORIDA (BLUE) | Kings Bay, GA

- Led a team of over 60, including 40 nuclear plant operators, through 4 major maintenance projects, 2 dry docking, and 2 overseas austere maintenance periods overseeing all aspects of nuclear propulsion plant supervision, operations, maintenance, administration, and operator training. This enabled the ship to complete 2 overseas deployments against nation-state and terrorist threats.

Student | Mid-level Management and Leaders Course
Naval Submarine School | Groton, CT

MAR 2011 – AUG 2011

- Received L.Y. Spear award for the top graduate in the class.

Operations Officer | Range Safety Officer
Atlantic Undersea Test and Evaluation Center | Andros Island, Bahamas

JUL 2008 – FEB 2011

- Developed and implemented the safety and operational rules for hundreds of annual training events which saw over 900 exercise torpedoes shot with 100% safety record.

Submarine Officer
USS HARTFORD | Groton, CT

NOV 2005 – JUL 2008

- Served as the Quality Assurance Officer, Chemical and Radiological Controls, and Electrical Officer.

EDUCATION | CERTIFICATIONS

Master of Military Operational Art and Science | USAF Air Command and Staff College, 2015

Master of Engineering Management | Old Dominion University, 2010

Bachelor of Science, Aerospace Engineering | Georgia Institute of Technology, 2004

PHTA Certified Pool & Spa Operator | C-060767

State of Florida Certified Pool Contractor | CPC1460605



Certified Pool & Spa Operator Certification

for

Travis Larson

as an Operator of Aquatic Facilities
issued by the

Pool & Hot Tub Alliance

on

Certification Date: January 20, 2024

Expiration Date: January 31, 2029

Certification Number: C-060767

Instructor Name(s)

Kevin Noggle

A handwritten signature in blue ink, appearing to read "Sabeena Hickman".

Sabeena Hickman, CAE
President & CEO
Pool & Hot Tub Alliance





CERTIFICATE OF LIABILITY INSURANCE

Page #67
DATE (MM/DD/YYYY)
07/29/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Meek Insurance Group 6168 N US Hwy 41 Apollo Beach FL 33572		CONTACT NAME: Michelle Pearson PHONE (A/C, No, Ext): (813) 906-8070 E-MAIL: michelle@meekinsurance.com ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Nautilus Insurance Company INSURER B: Progressive Commercial Auto INSURER C: Nautilus Insurance Company INSURER D: PIE Insurance Company INSURER E: INSURER F:		FAX (A/C, No): NAIC # 17370 24260 17370 10997
INSURED ATP Pool and Outdoor Services LLC 1001 PIANO LN APOLLO BEACH FL 33572				

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.		

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			NN17966829	01/17/2025	01/17/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ included
	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			991746396	07/15/2025	01/15/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			AN1336444	01/17/2025	01/17/2026	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
X	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> Y <input checked="" type="checkbox"/> N	N/A	WC P12225563-000	03/10/2025	03/15/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Pool cleaning, servicing and repairs

The Certificate holder is listed as additional insured per written contract.

CERTIFICATE HOLDER Fishhawk Ranch CDD 4532 West Kennedy Blvd #328 Tampa, FL 33609	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

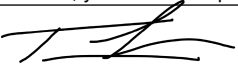
Page #68

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)	
	2 Business name/disregarded entity name, if different from above.	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.). See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)																						
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.																						
Social security number <table><tr><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td></tr></table> or Employer identification number <table><tr><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>				-			-								-							
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			-																			
Note: If the account is in more than one name, see the instructions for line 1. See also <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																						

Part II Certification
Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.
Sign Here Signature of U.S. person  Date 3/7/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

References

1. **Troy Vappie**

Maintenance Manager, RISE Serano

Phone: (404) 992-7968

2. **d'Alene Fallon**

Former President, Symphony Isles HOA

Phone: (646) 209-1925

3. **Chris Shelton**

Amenities Manager, Touchstone CDD (Folio AM)

Phone: (704) 493-3304

4. **Brian Young**

Director of Amenity Services, Creek Preserve CDD (GMS)

Phone: (813) 344-4844



1info@AquaSentryTampa.com (813) 943-2755 AquaSentryTampa.com
13194 US Hwy 301 S Suite 154 - Riverview, FL 33578

HARBOUR ISLES- SWIMMING POOL AND WADING POOL CLEANING, MAINTENANCE AND CHEMICAL SERVICES

Paul,

Thanks for reaching out and asking for a proposal for pool maintenance for Harbour Isles in Apollo Beach. I went by on Monday afternoon and although I could not get into the pool area I was able to look at Tax Permits with gallon size of the pool and wading pool. Paul, Aqua Sentry has been in business for over 9 years and specializes in commercial and residential pools in the Tampa, Brandon, Ruskin, and Apollo Beach areas. In fact, we service numerous other properties close to you such as Caribbean Isles, Bimini Bay, Andalucia, Brisa Del Mar, Tuscany, Southfork, Regency at Waterset, and many more in that immediate area. Paul, my entire team of seven pool techs and two CPC repair people are CPO certified, and we also carry the correct commercial limits on Liability, Auto, and Workers comp insurance. We can manage all your needs from service, to heaters, pump replacements, and resurfacing! One of the things that Aqua Sentry prides themselves on is that we are always available by phone, text, or email for any questions or emergencies. Our response time for mechanical issues or Health Dept inspections is immediate with us realizing your pool needs to always be open for your residents! We also use the Skimmer app which sends a detailed, time-stamped service report after every visit, which our other customers love as it keeps everyone informed about the pool. Paul, if you or any member of the Board need recommendations from current communities, I would be more than happy to furnish if needed. We spoke about 3 days a week service, so I have attached that quote for you.

Description of Services

Aqua Sentry will provide maintenance, cleaning and chemical service for the above pool, and associated equipment (Pumps, DE Filtration system, Stenner pumps, auto fill, etc.). The services shall consist of all labor and chemical supplies (Chlorine, Sodium Bicarb, and Muriatic Acid). Algaecide and Phosphate Remover are rarely used but they are a separate charge. Your assigned technician will maintain the pool and ensure water quality continues to meet or exceed all the appropriate Federal and State standards and guidelines, and in accordance with Florida Administrative Code (F.A.C.) 64-E9.008 Operational Requirements

Your assigned technician will create a site binder containing standard operating procedures (SOPs), CPO certificates, chemical logs, checklists, contact information etc and they will be maintained in the equipment enclosure. Your technician shall maintain documentation of:

- a. Tile Maintenance - spot cleaning and scrubbing.
- b. Vacuuming of Pool and pool filtration system cleaning
- c. Chemical usage
- d. Flow meter readings.
- e. Preventive Maintenance Inspections of the pool
- f. Water chemical levels and actions taken if levels out of range.



The technician shall conduct preventive maintenance/inspections (PMI) to sustain the water quality of the pool while limiting service interruptions. Areas of emphasis include all pools, filtration systems, pump room cleanliness and the immediate area surrounding the pools. During service visits, the technician will:

- a. Perform water chemical analysis and adjust chemicals as required.
- b. Vacuum and brush to remove any debris as required to eliminate dirt, scum, scale, calcium, algae, and any other harmful deposits from the water including seating area, steps, walls, and surface of pool.
- c. Clean tile at water line as required.
- d. Empty pump and skimmer baskets and or clean gutter system.
- e. Monitor chemical feeding systems and test water to confirm proper disinfectant levels.
- f. Inspect equipment for leaks, clogs, and other malfunctions.
- g. Provide on-going communication and documentation with site management regarding condition of pools.
- h. Records/logs: Your technician shall maintain daily service and testing log of appropriate sampling and analysis to ensure compliance with all regulatory requirements.

Chemicals: Aqua Sentry will be responsible for, supply and proper storage of all chemicals required for maintaining the pool's water quality. The technician shall comply with all Federal, State, local, industry safety, health standards, regulations and facility guidelines regarding handling and transportation of chemicals.

Assumptions and Limitations:

- Professional individuals will complete all work duly licensed to perform the work.
- All Aqua Sentry technicians who service public pools are CPO certified per Florida Administrative Code 64E-9.018. <https://www.flrules.org/gateway/ruleno.asp?id=64E-9.018>
- Aqua Sentry is duly licensed in Hillsborough County Florida to perform all quoted work Folio #266768
- Aqua Sentry shall not be liable for any delay in completing services due to circumstances beyond its control.
- Either party may cancel this agreement with 30 days' notice (email, or letter).

Pricing and Billing:

- All pool cleaning and maintenance service prices include chemicals and labor. The only exceptions being the cost of phosphate remover or algaecide which are rarely used but are an additional expense.
- For 3x a week service the price would be \$1650.00 per month. Please feel free to call me to discuss it if needed.
- We bill on the 1st of each month and all payments are due by the end of the month. Payments more than 15 days late after bill due date will be assessed a late fee of 10% of total bill. If the account becomes 3 months past due the past due amount will be turned over to the collection company and the account will be responsible for all collection costs up to and including legal expenses.
- Fecal Incident Response (FIR), Equipment replacement and other repairs will be done as time and material projects at our current service rate of \$175.00 per hour. Any such projects would be submitted with estimates for approval before commencing with any work.

Approval and Acceptance:

If the terms and conditions of this proposal are acceptable, please sign, date and return a copy to us.

Agreed and Accepted



By: _____ Title: _____

Date: _____

Aqua Sentry, Inc. Authorized Representative

_____ Date: _____

Bob Mock;/.



FL Contractors License CPC1459240

COMMERCIAL POOL SERVICE AGREEMENT

Harbour Isles CDD
121 Spindell Shell Way
Apollo Beach FL 33572
Date 07/31/2025

For and in consideration of the charges stated below, Cooper Pools Inc. agrees to furnish the below described pool service at the above address. The customer, by subscribing to this proposal, agrees to the terms, and to the amount and time payment for this service.

SERVICE TO BE PROVIDED: COMMERCIAL POOL SERVICE

On each day of service at the pool, the following will be performed by a pool cleaning technician as necessary:

1. Tile will be cleaned as needed.
2. Surface will be skimmed, and floating debris will be removed.
3. Walls and floor will be brushed as necessary to remove algae.
4. Water chemistry will be checked and brought into proper balance.
5. Strainer baskets will be emptied, as necessary.
6. Filters will be cleaned as necessary to insure proper filtration of pool.
7. Pool floor will be netted to remove debris and vacuumed as needed.
8. Equipment will be inspected, and any necessary repairs will be reported to the management company and referred to the repair department for repair by a licensed service repair technician.

CONTRACTOR will provide chlorine, muriatic acid or soda ash to maintain pH, sodium bicarbonate to maintain Total Alkalinity, Cyanuric Acid to stabilize and calcium chloride to maintain Calcium level. Special chemical additives such as Algaecides or Sequestering Agents may be added as necessary at additional **cost to the customer**.

CUSTOMER is required to test water on non-service days per Florida Department of Health. Cooper Pools will also offer to test water on non service days for \$40 per visit.

Wind and Rain policy,

During extreme weather such as high winds, lightning, rain, services will be limited for that day and full service resumed on next scheduled service day.

Named storm policy,

During a named storm event, our teams will not be out in the field until our Management and or local authorities have cleared your community safe to enter and determined if power has been restored. Storm clean up fees may be assessed as needed. Our teams will not go out during storm events to lower the pool water levels.

We strive to maintain all of our clients pools with 100% quality year round, Cooper pools reserves the right to change service days during certain times of the year such as leaf and pollen season, rainy season or after named storms.

RATE for Commercial Service will be

\$1700 per month for _3_ visits-per-week (M,W,F)

Pool 67978 Gallons Permit #29-60-02525

Wading Pool 815 Gallons Permit #29-60-02526

Non Service Days observed by Cooper Pools Inc: Thanksgiving Day, Christmas Day, New Years Day, 2 days for state training typically Feb or March

An additional fee may be charged in the event that circumstances such as extreme weather or vandalism, warrant labor or chemicals that exceed normal maintenance levels. Mechanical repairs and work that is not considered routine maintenance will be billed at a labor rate of \$250 per hour.

PAYMENT: Billing for maintenance service will be sent on the first of each month and payment is due within 30 days. If payment is not made by the due date, a late fee of 5% per each 30 days will be assessed. If payments are not made within 5 days after the due date, contractor reserves the right to cancel service without written notice. Special services and repair work are billed at an additional charge. There will be a \$35 charge on all returned checks. Customer agrees to satisfy any outstanding charges due for services performed prior to date of termination of service. Customer reserves right to cancel this agreement for any reason upon 30 days written notice.

Date of service: TBD

Property Address: _____

Email: _____

Name: _____

Phone Number: _____

Signature: _____

Date: _____

Initial Tech: TBD

Offered by;

Michael (Coop) Cooper

President

Cooper Pools Inc

844-766-5256 Office

Vesta Property Services

Maintenance Division

Page #76



PROPOSAL

DATE: 6/30/25

COMMUNITY	SERVICES REQUESTED	PAYMENT TERMS
HARBOR ISLES CDD	Pool Services- 1 year Contract	Upon Completion

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
3 Times a Week	Pool Services Included: Regular cleaning of the pool, removing debris and leaves, Brushing the walls and floor of pool, vacuuming any dirt or algae from the pool, checking and balancing the chemicals in the pool, including PH levels, chlorine, and alkalinity, backwashing and complete filter media replacement, brushing pool wall, tile, waterline, and steps to prevent grime, algae, and calcium deposits.	\$1,200 Per Month	\$14,400 Annually
	This quote INCLUDES Chemicals. Repairs billed separately.		

The total proposed amount as written above is good for 30 days from the date proposed.

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

Printed name & Title: _____

Authorized Signature: _____

Date: _____

RESOLUTION 2025-05

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARBOUR ISLES
COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE
FOR FISCAL YEAR 2026**

WHEREAS, the Harbour Isles Community Development District (“District”) is a local unit of special-purpose government established and existing pursuant to Chapter 190, Florida Statutes, and situated entirely in Hillsborough County, Florida (“County”); and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time, and location of the District’s meetings; and

WHEREAS, the Board of Supervisors (“Board”) has proposed the fiscal year 2026 annual meeting schedule as attached in Exhibit A.

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

Section 1. The fiscal year 2026 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 26th DAY OF AUGUST 2025.

ATTEST:

**HARBOUR ISLES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Asst. Secretary

Chairman / Vice Chairman

Exhibit A: Schedule

HARBOUR ISLES COMMUNITY DEVELOPMENT DISTRICT NOTICE OF MEETING SCHEDULE

The Board of Supervisors of the Harbour Isles Community Development District will hold its regular meetings during fiscal year 2026 at 11:00 a.m. at the Harbour Isles Clubhouse, 121 Spindle Shell Way, Apollo Beach, FL 33572, generally on the fourth Tuesday of every month, unless otherwise noted below. Following are the dates for all meetings:

October 28, 2025	May 19, 2026, budget workshop
November 18, 2025 (<i>third Tuesday</i>)	May 26, 2026
December 16, 2025 (<i>third Tuesday</i>)	June 23, 2026
January 27, 2026	July 28, 2026
February 24, 2026	August 25, 2026
March 24, 2026	September 22, 2026
April 28, 2026	

The meetings are open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. Meetings may be continued to a date, time, and location to be specified on the record at the meetings.

There may be occasions when Supervisors or staff will participate via telephone or other communication media technology. In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at these meetings because of a disability or physical impairment should contact the District Manager at 407-566-1935 at least two (2) calendar days prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 or (800) 955-8771 (TTY)/(800) 955-8770 (Voice) for aid in contacting the District Management Company.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of the proceedings and accordingly, the person may need to ensure a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Angel Montagna, District Manager



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
 Boca Raton, Florida 33431
 (561) 994-9299 • (800) 299-4728
 Fax (561) 994-5823
 www.graucpa.com

August 8, 2025

To Board of Supervisors
 Harbour Isles Community Development District
 2005 Pan Am Circle, Suite 300
 Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide Harbour Isles Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2025. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Harbour Isles Community Development District as of and for the fiscal year ended September 30, 2025. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2025 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$3,700 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of 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 Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Harbour Isles Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Harbour Isles Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

MINUTES OF MEETING HARBOUR ISLES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Harbour Isles Community Development District was held Tuesday, July 22, 2025, at 11:00 a.m., at 121 Spindle Shell Way, Apollo Beach, Florida 33572.

Present and constituting a quorum were the following:

Betty Fantauzzi	Chairman
Bryce Bowden	Vice Chairman
Glenn Clavio	Assistant Secretary
Robert Nesbitt	Assistant Secretary
Gregg Letizia	Assistant Secretary

Also present were the following:

Angel Montagna	District Manager
Vivek Babbar	District Counsel
Cristi Cochran	United Land Services
Paul Ramsewak	Onsite Manager
Alex Kurth	Premier Lakes
Residents and Members of the Public	

This is not a certified or verbatim transcript, but rather represents the context and summary of the meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Ms. Montagna called the meeting to order at 11:00 a.m.

Ms. Montagna called the roll and indicated a quorum was present for the meeting.

SECOND ORDER OF BUSINESS

Pledge of Allegiance

The *Pledge of Allegiance* was recited.

THIRD ORDER OF BUSINESS

Audience Comments on Agenda Items

Resident comments were on streetlights, tennis courts and pickle ball courts.

FOURTH ORDER OF BUSINESS

Staff Reports and Updates

A. Premier Lakes Report

i. Treatment Reports

Mr. Kurth noted regular reports with pictures will be starting in August.

- July 11, 2025 treatment of Hydrilla and Duckweed – will take 60to 90 days to clear up
- 2 to 3 more treatments before 90% control – 80% of Duckweed gone
- Lake 6 fish kill – tests reflect low oxygen – 100% covered with Hydrilla, no more dead fish

- Initial cleanup in progress - 75% budget of \$4,000 complete

B. United Land Services (“United”)

i. Regular Report

Ms. Cochran reviewed the regular report included in the agenda package.

Ms. Cochran reviewed the following items: New plants at entrance look good, leak at entrance on exit side, irrigation tech, Bill, is onsite now (6/24) checking the system, roses are supposed to be replaced at entrance, missed an area around a pond and/or adjacent area, rain will hinder work but community will go out stating such, Palm prune was June but issues came up so it will move to July, July – liquid turf and fungicide will be applied, tree vines are in full force, United will address right away. The DOT hedge – Texas Sage needs to be trimmed and Jotropa height needs to be trimmed. Royal Bonnett Palm leaning was cut,

- i. #177394 to Install 2.5 Pallet Floratam Sod

This item was tabled.

- ii. #177398 to Install Sod in Small Spaces

This item was tabled.

- iii. #177399 to Flush Cut Dead Queen Palm

On MOTION Mr. Letizia seconded by Mr. Clavio, proposal #177399 to flush cut dead Queen Palm, in the amount of \$417.96 was approved.
--

- iv. #177401 to Install Pallet of Sod Near Trinette Bed

This item was tabled.

- v. #177402 to Install 2 Pallets Sod Around Oak Tree

This item was tabled.

- vi. #177404 to Install .25 Pallet of Sod

This item was tabled.

- vii. #177405 to Install 1 Pallet of Floratam Around Oak Tree

This item was tabled.

- viii. #177406 to Install 2 Pallets of Sod Around Park Bench

This item was tabled.

- ix. #177407 to Flush Cut Dead Pine Tree

On MOTION Mr. Letizia seconded by Mr. Bowden, proposal #177407 to flush cut dead pine tree, in the amount of \$278.64 was approved.

- x. #177408 to Remove Juniper _ Install Sod

On MOTION Mrs. Fantauzzi seconded by Mr. Bowden, proposal #177408 to remove dead Juniper and replace with sod, in the amount of \$1,892.96 was approved.

- xi. #177409 to Remove Juniper _ Install 4 Pallets of Sod

On MOTION Mr. Letizia seconded by Mrs. Fantauzzi, proposal #177409 to remove dead Juniper and replace with sod, in the amount of \$3,507.28 was approved.

- xii. #177411 to Replace a Dead Queen Palm

This item was tabled.

- Cutbacks are being done as needed.
- Crotons that are dead in islands replace with Mulhy grass – provide proposals.
- Provide proposals for tree replacement around walking path.

B. District Counsel

Mr. Babbar updated the Board on the Legislative Session and Bill 108 requiring CDD's to review rules every five (5) years.

C. District Engineer

The engineer not present, the next item followed.

The Board would like to know what company Jordan identified back when he did the study to see if they will come to the next meeting.

D. Onsite Property Manager's Report

i. Regular Report

Mr. Ramsewak reviewed the regular report, included in the agenda package.

- Vesta Pool service will go month to month.
- Mr. Ramsewak will get more proposals for the August meeting.

ii. Ratification of Invoice from Thomas Flynn for Plumbing Repairs

On MOTION by Mr. Letizia seconded by Mrs. Fantauzzi, with all in favor, the Thomas Flynn invoice for plumbing repairs was ratified.

- RV storage lot – boat on blocks – resident will remove it August 6th.

E. Homeowners Association (“HOA”) Report

No report.

F. District Manager

Ms. Montagna will ask Ms. Lopez if the check from FEMA has been deposited in the Reserve account.

Ms. Montagna reported they are 74.41% through the budget as of June 30th – no spending except for health and safety.

FIFTH ORDER OF BUSINESS

Consent Agenda

A. Minutes from June 24, 2025, Meeting

B. Financial Statements (June)

Discussion ensued regarding the consent agenda, included in the agenda package.

On MOTION by Mr. Letizia, seconded by Mr. Clavio, with all in favor, the consent agenda was approved.

SIXTH ORDER OF BUSINESS

Discussion Items

None.

SEVENTH ORDER OF BUSINESS

Supervisor Requests

Mr. Nesbitt raised pond complaints.

EIGHTH ORDER OF BUSINESS

Audience Comments

None.

NINTH ORDER OF BUSINESS

Adjournment

On MOTION by Mrs. Fantauzzi, seconded by Mr. Clavio, with all in favor, the meeting was adjourned at 12:19 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

HARBOUR ISLES
Community Development District

Financial Report

July 31, 2025

Prepared By



HARBOUR ISLES
Community Development District

Financial Statements

(Unaudited)

July 31, 2025

HARBOUR ISLES
Community Development District

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Balance Sheet
July 31, 2025

ACCOUNT DESCRIPTION	GENERAL FUND	RESERVE FUND	DEBT SERVICE FUND - SERIES 2021	TOTAL
<u>ASSETS</u>				
Cash - Checking Account	\$ 622,020	\$ 207,091	\$ -	\$ 829,111
Due From Other Funds	-	1,741	4,257	5,998
Investments:				
Prepayment Account	-	-	367	367
Revenue Fund	-	-	103,534	103,534
Utility Deposits - TECO	18,687	-	-	18,687
TOTAL ASSETS	\$ 640,707	\$ 208,832	\$ 108,158	\$ 957,697
<u>LIABILITIES</u>				
Accrued Expenses	16,048	-	-	16,048
Due To Other Funds	5,998	-	-	5,998
TOTAL LIABILITIES	22,046	-	-	22,046
<u>FUND BALANCES</u>				
Nonspendable:				
Deposits	18,687	-	-	18,687
Restricted for:				
Debt Service	-	-	108,158	108,158
Assigned to:				
Operating Reserves	255,355	-	-	255,355
Unassigned:	365,767	208,832	-	574,599
TOTAL FUND BALANCES	\$ 639,809	\$ 208,832	\$ 108,158	\$ 956,799
TOTAL LIABILITIES & FUND BALANCES	\$ 661,855	\$ 208,832	\$ 108,158	\$ 978,845

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ 10,000	\$ 22,005	\$ 12,005	220.05%
Interest - Tax Collector	570	1,880	1,310	329.82%
Rental Income	16,000	30,880	14,880	193.00%
Special Assmnts- Tax Collector	1,035,573	1,035,574	1	100.00%
Special Assmnts- Discounts	(41,423)	(39,479)	1,944	95.31%
Other Miscellaneous Revenues	500	286	(214)	57.20%
Facility Revenue	200	708	508	354.00%
TOTAL REVENUES	1,021,420	1,051,854	30,434	102.98%
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	12,000	10,600	1,400	88.33%
FICA Taxes	1,000	638	362	63.80%
ProfServ-Arbitrage Rebate	600	-	600	0.00%
ProfServ-Engineering	20,000	12,175	7,825	60.88%
ProfServ-Legal Services	20,000	18,906	1,094	94.53%
ProfServ-Mgmt Consulting	53,050	44,208	8,842	83.33%
ProfServ-Special Assessment	5,000	5,000	-	100.00%
ProfServ-Trustee Fees	4,041	3,704	337	91.66%
Auditing Services	3,700	3,600	100	97.30%
Website Hosting/Email services	3,000	1,028	1,972	34.27%
Postage and Freight	500	469	31	93.80%
Insurance - General Liability	4,389	5,000	(611)	113.92%
Public Officials Insurance	3,714	2,422	1,292	65.21%
Legal Advertising	1,000	378	622	37.80%
Misc-Assessment Collection Cost	20,711	19,922	789	96.19%
Bank Fees	1,000	1,471	(471)	147.10%
Misc-Web Hosting	1,583	1,538	45	97.16%
Miscellaneous Expenses	1,600	88	1,512	5.50%
Annual District Filing Fee	175	175	-	100.00%
Total Administration	157,063	131,322	25,741	83.61%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Security Operations</u>				
Contracts-Security Services	31,000	59,506	(28,506)	191.95%
R&M-Security Cameras	1,500	-	1,500	0.00%
Guard & Gate Facility Maintenance	3,000	-	3,000	0.00%
Total Security Operations	35,500	59,506	(24,006)	167.62%
<u>Contingency</u>				
Miscellaneous Expenses	15,000	20,091	(5,091)	133.94%
Total Contingency	15,000	20,091	(5,091)	133.94%
<u>Parks and Recreation</u>				
ProfServ-Pool Maintenance	15,000	13,393	1,607	89.29%
Clubhouse - Facility Janitorial Service	11,500	8,493	3,007	73.85%
Lighting Replacement	6,000	940	5,060	15.67%
Contracts-Mgmt Services	125,272	105,353	19,919	84.10%
Contracts-Pest Control	2,000	1,762	238	88.10%
Telephone/Fax/Internet Services	5,300	6,999	(1,699)	132.06%
R&M-Pools	1,500	2,868	(1,368)	191.20%
R&M-Fitness Equipment	2,500	630	1,870	25.20%
Maintenance & Repairs	40,000	49,080	(9,080)	122.70%
Furniture Repair/Replacement	5,000	-	5,000	0.00%
Access Control	1,000	-	1,000	0.00%
Office Supplies	2,500	1,644	856	65.76%
Dog Waste Station Supplies	2,000	1,032	968	51.60%
Total Parks and Recreation	219,572	192,194	27,378	87.53%
TOTAL EXPENDITURES	1,021,420	841,279	180,141	82.36%
Excess (deficiency) of revenues				
Over (under) expenditures	-	210,575	210,575	0.00%
Net change in fund balance	\$ -	\$ 210,575	\$ 210,575	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	429,234	429,234		
FUND BALANCE, ENDING	\$ 429,234	\$ 639,809		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Electric Utility Services</u>				
Electricity - Streetlights	148,000	113,077	34,923	76.40%
Utility Services	25,000	16,437	8,563	65.75%
Total Electric Utility Services	173,000	129,514	43,486	74.86%
<u>Garbage/Solid Waste Services</u>				
Garbage - Recreation Facility	4,000	4,478	(478)	111.95%
Total Garbage/Solid Waste Services	4,000	4,478	(478)	111.95%
<u>Water-Sewer Comb Services</u>				
Utility Services	6,000	3,556	2,444	59.27%
Total Water-Sewer Comb Services	6,000	3,556	2,444	59.27%
<u>Stormwater Control</u>				
Midge Fly Treatment	10,000	3,015	6,985	30.15%
R&M-Stormwater System	500	-	500	0.00%
R&M-Wetland Monitoring	12,800	10,860	1,940	84.84%
R&M Lake & Pond Bank	65,000	30,184	34,816	46.44%
Fountain Maintenance	2,400	14,397	(11,997)	599.88%
Aquatic Maintenance	37,000	30,700	6,300	82.97%
Aquatic Plant Replacement	2,500	-	2,500	0.00%
Total Stormwater Control	130,200	89,156	41,044	68.48%
<u>Other Physical Environment</u>				
Insurance - Property	40,675	32,782	7,893	80.59%
Insurance - Flood	3,000	-	3,000	0.00%
R&M-Irrigation	30,000	13,615	16,385	45.38%
Landscape Maintenance	151,410	126,175	25,235	83.33%
Landscape Replacement	30,000	38,061	(8,061)	126.87%
Annual Mulching	20,000	329	19,671	1.65%
Entry & Walls Maintenance	4,000	-	4,000	0.00%
Holiday Lighting & Decorations	2,000	500	1,500	25.00%
Total Other Physical Environment	281,085	211,462	69,623	75.23%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 7,944	\$ 7,944	0.00%
TOTAL REVENUES	-	7,944	7,944	0.00%
<u>EXPENDITURES</u>				
<u>Contingency</u>				
Miscellaneous Expenses	-	35,645	(35,645)	0.00%
Total Contingency	-	35,645	(35,645)	0.00%
TOTAL EXPENDITURES	-	35,645	(35,645)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(27,701)	(27,701)	0.00%
Net change in fund balance	\$ -	\$ (27,701)	\$ (27,701)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	-	236,533		
FUND BALANCE, ENDING	\$ -	\$ 208,832		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2025

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 6,946	\$ 6,946	0.00%
Special Assmnts- Tax Collector	312,608	312,023	(585)	99.81%
Special Assmnts- Discounts	(12,504)	(11,895)	609	95.13%
TOTAL REVENUES	300,104	307,074	6,970	102.32%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	6,252	6,003	249	96.02%
Total Administration	6,252	6,003	249	96.02%
<u>Debt Service</u>				
Principal Debt Retirement	232,000	232,000	-	100.00%
Interest Expense	62,937	62,804	133	99.79%
Total Debt Service	294,937	294,804	133	99.95%
TOTAL EXPENDITURES	301,189	300,807	382	99.87%
Excess (deficiency) of revenues Over (under) expenditures	(1,085)	6,267	7,352	0.00%
Net change in fund balance	\$ (1,085)	\$ 6,267	\$ 7,352	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)	101,891	101,891		
FUND BALANCE, ENDING	\$ 100,806	\$ 108,158		

HARBOUR ISLES
Community Development District

Supporting Schedules

July 31, 2025

**Non-Ad Valorem Special Assessments - Hillsborough County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2025**

					ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Debt Service Fund
Assessments Levied FY25				\$1,347,596	1,035,573	312,023
Allocation %				100%	77%	23%
11/06/24	\$ 17,410	\$ 952	\$ 355	\$ 18,717	\$ 14,383	\$ 4,334
11/14/24	\$ 18,128	\$ 771	\$ 370	\$ 19,269	\$ 14,807	\$ 4,461
11/21/24	\$ 9,365	\$ 398	\$ 191	\$ 9,954	\$ 7,649	\$ 2,305
11/25/24	\$ 21,707	\$ 923	\$ 443	\$ 23,073	\$ 17,730	\$ 5,342
12/05/24	\$ 752,606	\$ 31,998	\$ 15,359	\$ 799,964	\$ 614,740	\$ 185,224
12/16/24	\$ 146,527	\$ 6,154	\$ 2,990	\$ 155,670	\$ 119,626	\$ 36,044
01/06/25	\$ 239,553	\$ 10,133	\$ 4,889	\$ 254,575	\$ 195,631	\$ 58,944
02/06/25	\$ 21,019	\$ 609	\$ 429	\$ 22,057	\$ 16,950	\$ 5,107
03/10/25	\$ 5,447	\$ 56	\$ 111	\$ 5,615	\$ 4,315	\$ 1,300
04/07/25	\$ 17,664	\$ -	\$ 360	\$ 18,025	\$ 13,851	\$ 4,173
05/07/25	\$ 2,486	\$ (74)	\$ 51	\$ 2,463	\$ 1,892	\$ 570
06/17/25	\$ 18,387	\$ (547)	\$ 375	\$ 18,216	\$ 13,998	\$ 4,218
TOTAL	\$ 1,270,299	\$ 51,374	\$ 25,924	\$ 1,347,597	\$ 1,035,574	\$ 312,023
% COLLECTED					100%	100%

**Cash and Investment
July 31, 2025**

GENERAL FUND					
<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account	Valley National	High Yielding Checking Acct.	n/a	4.33%	\$ 452,261
Checking Account - Operating *	Hancock Whitney	Checking account	n/a	0.00%	\$ 169,759
				<i>Subtotal</i>	\$ 622,020
RESERVE FUND					
Reserve Fund	Valley National	Checking account	n/a	4.33%	\$ 207,091
				<i>Subtotal</i>	\$ 207,091
DEBT SERVICE FUNDS					
Series 2021 Prepayment Account	US Bank	Open-Ended Comm. Paper	n/a	4.25%	\$ 367
Series 2021 Revenue Account	US Bank	Open-Ended Comm. Paper	n/a	4.25%	\$ 103,534
				<i>Subtotal</i>	\$ 103,902
				Total	\$ 933,012

*Hancock Bank will be closed in Aug. 2025.

Bank Account Statement

Harbour Isles CDD

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Tuesday, August 5, 2025
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DLOPEZ

Bank Account No. 7037
Statement No. 07-25

Statement Date 07/31/2025

G/L Account No. 101002 Balance	452,261.35	Statement Balance	471,040.87
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
Subtotal	452,261.35	Subtotal	471,040.87
Negative Adjustments	0.00	Outstanding Checks	-18,779.52
Ending G/L Balance	452,261.35	Ending Balance	452,261.35

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
04/18/2025	Payment	140	VOIDED CHECK	Payment of Invoice 002979			-0.01
04/29/2025	Payment	100065	QFC SUPPLY COMPANY INC	Inv: 15-16843, Inv: 15-16838			-257.00
06/17/2025	Payment	100086	SHEPPARD ELECTRICAL SERVICES	Inv: 061225-			-940.00
07/22/2025	Payment	100099	INFRAMARK LLC	Inv: 154310			-2.07
07/22/2025	Payment	100103	THOMAS M FLYNN	Inv: 070525-			-210.00
07/25/2025	Payment	150	GREGG LETIZIA	Payment of Invoice 003078			-200.00
07/25/2025	Payment	100105	INFRAMARK LLC	Inv: 135669-1			-3.45
07/25/2025	Payment	100106	VESTA PROPERTY SERVICES, INC.	Inv: 427672			-1,200.00
07/25/2025	Payment	100107	CROSSCREEK ENVIRONMENTAL, INC.	Inv: 21531, Inv: 21532, Inv: 20746			-13,148.50
07/30/2025	Payment	100108	STRALEY ROBIN VERICKER, P.A.	Inv: 26904			-2,165.50
07/30/2025	Payment	100109	NVIROTECT PEST CONTROL SERVICES, INC	Inv: 366541			-158.00
07/30/2025	Payment	100110	UNITED LAND SERVICES	Inv: 162297			-375.00
07/30/2025	Payment	300054	SPECTRUM	Inv: 2852592071325			-119.99
Total Outstanding Checks							-18,779.52

Outstanding Deposits

Total Outstanding Deposits

Bank Account Statement

Harbour Isles CDD

Bank Account No. 6870

Statement No. 07-25

Statement Date 07/31/2025

G/L Account No. 101001 Balance	169,758.97	Statement Balance	169,758.97
		Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	169,758.97
Subtotal	169,758.97	Outstanding Checks	0.00
Negative Adjustments	0.00		
Ending G/L Balance	169,758.97	Ending Balance	169,758.97

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Deposits							
Total Outstanding Deposits							

HARBOUR ISLES COMMUNITY DEVELOPMENT DISTRICT

Payment Register by Fund

For the Period from 07/01/2025 to 7/31/2025

(Sorted by Check / ACH No.)

Fund No.	Check / ACH No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001								
001	100095	07/14/25	INFRAMARK LLC	153003	July Management Fees	ProfServ-Mgmt Consulting	531027-51201	\$4,420.83
001	100095	07/14/25	INFRAMARK LLC	153003	July Management Fees	Website Hosting/Email services	534369-51301	\$75.00
001	100096	07/14/25	UNITED LAND SERVICES	157824	June Landscape Enhancement	R&M-Other Landscape	546036-53908	\$307.32
001	100097	07/14/25	FEDEX	9-697-87393	June Postage and Freight	Postage and Freight	541006-51301	\$9.81
001	100098	07/22/25	UNITED LAND SERVICES	160237	July Landscape Billing	Landscape Maintenance	546300-53908	\$12,617.51
001	100098	07/22/25	UNITED LAND SERVICES	159804	July Landscape Enhancement	R&M-Other Landscape	546036-53908	\$1,162.18
001	100099	07/22/25	INFRAMARK LLC	154310	June Postage	Postage and Freight	541006-51301	\$2.07
001	100100	07/22/25	VESTA PROPERTY SERVICES, INC.	427612	June Pool Service	ProfServ-Pool Maintenance	531034-57201	\$417.65
001	100100	07/22/25	VESTA PROPERTY SERVICES, INC.	WC236	June Emergency Pool Service	ProfServ-Pool Maintenance	531034-57201	\$640.00
001	100100	07/22/25	VESTA PROPERTY SERVICES, INC.	427288	Onsite Contract - July Billing	Contracts-Mgmt Services	534001-57201	\$10,135.25
001	100101	07/22/25	CROSSCREEK ENVIRONMENTAL, INC.	21396	MAY FOUNTAIN REPAIR	Fountain Maintenance	546472-53805	\$165.00
001	100102	07/22/25	HYPER30 DATA INC.	6954	July RV Lot Gate	Miscellaneous Expenses	549999-53908	\$8,344.37
001	100103	07/22/25	THOMAS M FLYNN	070525-	July Plumbing Repair	Miscellaneous Expenses	549999-53908	\$210.00
001	100104	07/22/25	PREMIER LAKES INC	2521	July Fountain Contract	Fountain Maintenance	546472-53908	\$1,875.00
001	100104	07/22/25	PREMIER LAKES INC	2512	July Billing Aquatic Contract	Aquatic Maintenance	546995-53908	\$3,300.00
001	100104	07/22/25	PREMIER LAKES INC	2512	July Billing Aquatic Contract	Aquatic Maintenance	546995-53908	\$4,000.00
001	100105	07/25/25	INFRAMARK LLC	135669-1	POSTAGE SEPT 24	Postage and Freight	541006-51301	\$3.45
001	100106	07/25/25	VESTA PROPERTY SERVICES, INC.	427672	July Billing	ProfServ-Pool Maintenance	531034-57201	\$1,200.00
001	100107	07/25/25	CROSSCREEK ENVIRONMENTAL, INC.	21532	June Billing	Aquatic Maintenance	546995-53805	\$2,600.00
001	100107	07/25/25	CROSSCREEK ENVIRONMENTAL, INC.	21531	June Billing Period	R&M-Wetland Monitoring	546108-53805	\$1,086.00
001	100107	07/25/25	CROSSCREEK ENVIRONMENTAL, INC.	20746	Wetland Treatment FINAL PMT	R&M-Wetland Monitoring	546108-53805	\$9,462.50
001	100108	07/30/25	STRALEY ROBIN VERICKER , P.A.	26904	June Legal Counsel	ProfServ-Legal Services	531023-51401	\$2,165.50
001	100109	07/30/25	NVIROTECT PEST CONTROL SERVICES, INC	366541	July Pest Control	Contracts-Pest Control	534125-57201	\$158.00
001	100110	07/30/25	UNITED LAND SERVICES	162297	Irrigation Repairs - July	R&M-Irrigation	546041-53908	\$375.00
001	148	07/08/25	DIANNE MARTINEZ URSO (KAY-LIAN)	053125	CLEANING SVCS MAY 2025	Clubhouse - Facility Janitorial Service	531131-57201	\$895.00
001	149	07/09/25	DIANNE MARTINEZ URSO (KAY-LIAN)	063025	JUNE COMMERCIAL CLEANING	Clubhouse - Facility Janitorial Service	531131-57201	\$795.00
001	150	07/25/25	GREGG LETIZIA	GL-072225	BOARD 7/22/25	P/R-Board of Supervisors	511001-51101	\$200.00
001	300045	07/03/25	SPECTRUM	2378408061725	Bill Period 6/17/25 to 7/16/25	Telephone/Fax/Internet Services	541009-57201	\$234.99
001	300046	07/07/25	REPUBLIC SERVICES - ACH	0696-001277739	JULY GARBAGE REMOVAL	Garbage - Recreation Facility	531133-53401	\$437.42
001	300047	07/10/25	T-MOBILE ACH	062025-1124	May/June Phone Bill	Telephone/Fax/Internet Services	541009-57201	\$75.00
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Office Supplies	551002-57201	\$158.16
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Miscellaneous Expenses	549999-57201	\$61.00
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Maintenance & Repairs	546920-57201	\$61.99
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Postage and Freight	541006-51301	\$13.00
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Office Supplies	551002-57201	\$163.99
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	R&M-Pools	546074-57201	\$62.98
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Office Supplies	551002-57201	\$83.45
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Postage and Freight	541006-51301	\$11.60
001	300048	07/18/25	VALLEY NATIONAL BANK - ACH	062325-5409	MAY / JUNE PURCHASES	Miscellaneous Expenses	549999-57201	(\$61.00)
001	300049	07/03/25	TAMPA ELECTRIC CO. ACH	070325 ACH	BILL PRD 5/30-6/27/25	Utility Services	543063-53100	\$2,257.51
001	300049	07/03/25	TAMPA ELECTRIC CO. ACH	070325 ACH	BILL PRD 5/30-6/27/25	Electricity - Streetlights	543013-53100	\$11,350.65
001	300050	07/15/25	TAMCO CAPITAL CORP ACH	4865527	Monthly Svc 7/15-8/14/25	Contracts-Security Services	534037-53935	\$451.00
001	300051	07/24/25	BOCC - ACH	070325-5330388063	July Billing	Utility Services	543063-53601	\$75.79
001	300052	07/24/25	BOCC - ACH	070325-7759220000	July Billing Water Utility	Utility Services	543063-53601	\$394.71
001	300053	07/28/25	SPECTRUM	2441826071125	BILL PRD 7/11-8/10/25	Telephone/Fax/Internet Services	541009-57201	\$317.00
001	300054	07/30/25	SPECTRUM	2852592071325	July Billing	Telephone/Fax/Internet Services	541009-57201	\$119.99
Fund Total								\$82,891.67

Total Checks Paid \$82,891.67