

**HARMONY
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE**

Thursday, February 29, 2024

Remote Participation:

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

--or--

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



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

Agenda

Harmony Community Development District

Board of Supervisors

Mark LeMenager, Chairman
Daniel Leet, Vice Chairman
Lucas Chokanis, Supervisor
Kerul Kassel, Supervisor
Joellyn Phillips, Supervisor

Staff:

Angel Montagna, District Manager
Michael Eckert, District Counsel
David Hamstra, District Engineer
Kerry Satterwhite, Area Field Manager

Meeting Agenda

Thursday, February 29, 2024 – 6:00 p.m.

1. **Call to Order and Roll Call**
2. **Audience Comments** – Three- (3) Minute Time Limit
3. **Staff Reports**
 - A. Landscaping: Benchmark Landscaping/United Land Services
 - i. Proposal #81424 for Tree Removals on Blue Stem.....Page 6
 - ii. Proposal #81428 for Tree Removals, Entrance and Harmony SquarePage 8
 - iii. Proposal #81431 for Tree Elevation Along U.S. Hwy 192Page 10
 - B. Field Manager: Inframark
 - i. Monthly Report.....Page 13
 - C. District Engineer: Pegasus Engineering
 - i. Lakefront Park Community Maintenance Facility
 - ii. Blazing Start Lane Alley Repairs
 - iii. Five Oaks Drive and Cat Brier Trail Drainage Maintenance
 - D. District Counsel: Kutak Rock
 - E. District Manager: Inframark
 - i. Request to Post Meeting Follow-Up Sheets on the WebsitePage 54
4. **Business Items**
 - A. Discussion of Golf Course Maintenance Facility
 - B. Harmony Isle Townhomes.....Page 58
5. **Consent Agenda**
 - A. Minutes from January 25, 2024Page 65
 - B. Financial StatementsPage 79
 - C. Check Register #285Page 93
 - D. Arbitrage Rebate Report, Series 2014 Refunding BondsPage 97
6. **Supervisor Requests**
7. **Adjournment**

The next meeting is scheduled for Thursday, March 28, 2024.

District Office:

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

Meeting Location:

3285 Songbird Circle
St. Cloud, FL 34773

Participate Remotely: Zoom <https://zoom.us/j/4276669233>
OR dial 929-205-6099, ID 4276669233

Section 3

Staff Reports

Subsection 3A

Landscaping: Benchmark/United Land

Subsection 3A(i)

Proposal #81424

**Proposal #81424****Date: 2/19/2024****PO #****Customer:**

Harmony CDD
 Inframark
 313 Campus Street
 Kissimmee, FL 34747

Property:

Harmony CDD
 3500 Harmony Sq Dr W
 Harmony, 34773

Blue Stem Tree Removals

Please see the below addresses that will have the tree and stump removed and graded. We will provide a separate proposal to install new trees.

6806 Little Blue Stem

6836 Little Blue Stem

6826 Little Blue Stem

Default Group**Arbor Services**

Items	Quantity	Unit	Price/Unit	Price
Oak Tree Removal	1.00	Dollars	\$1,610.00	\$1,610.00
Arbor Services:				\$1,610.00
PROJECT TOTAL:				\$1,610.00

Terms & Conditions

By _____

Nicholas LomasneyDate 2/19/2024**United Land Services**

By _____

Date _____

Harmony CDD

Subsection 3A(ii)

Proposal #81428



Proposal #81428

Date: 2/19/2024

PO #

Customer:

Harmony CDD
Inframark
313 Campus Street
Kissimmee, FL 34747

Property:

Harmony CDD
3500 Harmony Sq Dr W
Harmony, 34773

Entry and Harmony Square Removals

Please see the pricing below two cut, dispose and stump grind trees on CDD Property. Locations included:

2 Trees - Harmony Square

1 Tree - Harmony Entry

Default Group

Arbor Services

Items	Quantity	Unit	Price/Unit	Price
Oak Tree Removal - Harmony Square	1.00	Dollars	\$1,857.00	\$1,857.00
Oak Tree Removal - Entry	1.00	Dollars	\$1,050.00	\$1,050.00
Arbor Services:				\$2,907.00
PROJECT TOTAL:				\$2,907.00

Terms & Conditions

By _____

Nicholas Lomasney

Date 2/19/2024

United Land Services

By _____

Date

Harmony CDD

Subsection 3A(iii)

Proposal #81431



Proposal #81431

Date: 2/19/2024

PO #

Customer:

Harmony CDD
Inframark
313 Campus Street
Kissimmee, FL 34747

Property:

Harmony CDD
3500 Harmony Sq Dr W
Harmony, 34773

192 Tree Elevations

Please see the below pricing to elevate oak trees along the 192 fence. Trees have not been serviced in years, and are currently touching the ground in some areas.

Default Group

Arbor Services

Items	Quantity	Unit	Price/Unit	Price
Tree Elevations	1.00	Dollars	\$5,870.00	\$5,870.00
Arbor Services:				\$5,870.00
PROJECT TOTAL:				\$5,870.00

Terms & Conditions

By _____

Nicholas Lomasney

Date 2/19/2024

United Land Services

By _____

Date _____

Harmony CDD

Subsection 3B

Field Manager: Inframark

Subsection 3B(i)

Monthly Report

PROJECT 2/12/24, 11:59 AM

Harmony CDD

Monday, February 12, 2024

Prepared For Board Supervisors

76 Items Identified



Item 1 - Middlebrook Pl. (Pond)

Assigned To Inframark

The debris needs to be picked up.



Item 2 - Middlebrook Pl. (Pond Area)

Assigned To Benchmark

The tall grass needs to be mowed.

will be mowed on next scheduled visit



Item 3 - Five Oaks Dr. (Pond)

Assigned To Inframark

The ponds throughout the property
Have recently been treated.



Item 4 - Enclave

Assigned To Benchmark

The spanish moss throughout the
property needs to be removed.

we are removing what we can reach as we
go .we will continue this process as we are
doing our detail maintenance.



Item 5 - Five Oaks Dr. (Front East Lake)

Assigned To Benchmark

Benchmark will be submitting a proposal for new sod installation.

proposal will be available for review at the march cdd meeting



Item 6 - Pond (Billy's Trail)

Assigned To Inframark

The ponds throughout the property have been recently treated.

Recommendation: Continue treating this pond.



Item 7 - Lift Station 5 (Billy's Trail)

Assigned To Benchmark

The bushes need to be trimmed, and the vines need to be removed from the chain link fence.

will be trimmed on next scheduled visit.



Item 8 - Five Oaks Dr. (Near Golf Course)

Assigned To Benchmark

Benchmark will be submitting a proposal for new sod installation.

proposal will be available for review at the march cdd meeting



Item 9 - Five Oaks Dr. (Near Golf Course)

Assigned To Benchmark

The ant nest needs to be treated.

a proposal will be made for spot treatment .will be available for review at the march cdd meeting



Item 10 - Five Oaks Dr. (Near Golf Course)

Assigned To Benchmark

The tree branches need to be trimmed.

oak tree pruning is on going .we are currently trimming at the west entrance



Item 11 - Swim Club (Fence Between Golf Course)

Assigned To Benchmark

The grasses need attention, and a proposal needs to be submitted to plant new grasses in the empty spots.

plants will be cut back next service visit .a
proposal will be available at the march cdd visit



Item 12 - Swim Club (Heater Section)

Assigned To Benchmark

The tree branches need to be trimmed.

branches on fence will be removed next
scheduled visit



Item 13 - Swim Club (Pool Equipment Section)

Assigned To Benchmark

The tree branches need to be trimmed.

branches will be removed on the next scheduled visit



Item 14 - Swim Club

Assigned To Benchmark

The palm tree needs to be replaced.

the proposal will be to remove the palm tree. we dont recommend replacing with a queen palm due to fusarium wilt .



Item 15 - Swim Club

Assigned To Benchmark The garden needs attention.

Benchmark will be submitting a proposal for new plants.

waiting on spring time to submit proposal for this area .



Item 16 - Swim Club (Kiddy Pool)

Assigned To Benchmark

The tree branches need to be trimmed.

oak pruning is currently on going .once in this area we will remove the low branches



Item 17 - Swim Club (Parking Lot)

Assigned To Benchmark The tree removal proposal was approved, Benchmark will be proceeding accordingly.



Item 18 - Townsquare

Assigned To Benchmark The bushes need to be trimmed, Benchmark will be proceeding accordingly to their service schedule.



Item 19 - Townsquare

Assigned To Benchmark

The tree is unhealthy, needs to be replaced. Benchmark will be submitting a proposal.

proposal will be available for the next cdd meeting



Item 20 - Townsquare

Assigned To Benchmark

The tree is unhealthy, needs to be replaced. Benchmark will be submitting a proposal.

proposal will be available at the next cdd meeting

Item 21 - Townsquare

Assigned To Benchmark

The area needs to be the edged.

Benchmark will be proceeding accordingly to their service schedule.



complete

Item 22 - Townsquare

Assigned To Benchmark

The turf has stressed areas, the irrigation system needs to be inspected.



inspection took place on 2/16 no repairs needed we will keep mowers off stressed areas at this time .

Item 23 - Townsquare

Assigned To Benchmark

The area needs to be the edged.

Benchmark will be proceeding accordingly to their service schedule.



completed on 2/16

Item 24 - Townsquare

Assigned To Benchmark The tree suckers need to be removed.



will be removed on 2/22



Item 25 - Harmony Entrance (East Side)

Assigned To Inframark

The turf is damaged,
caused by the County contractor.



Item 26 - Harmony Entrance (East Side)

Assigned To Inframark

A pile of sand was stored on CDD
property.



Item 27 - Harmony Entrance (East Side)

Assigned To Benchmark

This area needs attention.

this area is old and dying out, a proposal for new landscaping will be available in the spring time .waiting on road way construction to move past this section



Item 28 - Harmony Entrance (East Side)

Assigned To Benchmark

The ant nest needs to be treated, and the annuals need attention

proposal for spot ant treatment will be available at the march cdd meeting the flowers are going to be replaced early spring

Item 29 - Harmony Entrance (Right Side)

Assigned To Benchmark

The area needs to be mowed.



complete on 2/14

Item 30 - Townhomes (Near Ashley)

Assigned To Benchmark

The pine trees are unhealthy and need to be replaced. Benchmark will be submitting a proposal.



vine will be cut at the ground as it dies out we will remove what can be reached



Item 31 - Townhomes (Near Ashley)

Assigned To Benchmark The pine trees are unhealthy and need to be replaced. Benchmark will be submitting a proposal.

tree removal proposal will be available at the march cdd meeting



Item 32 - Townhomes (Near Ashley)

Assigned To Inframark
The sidewalk throughout the property has been pressure washed by the Field Service Staff.



Item 33 - Harmony Entrance (West Side)

Assigned To Benchmark

The palmetto's throughout the property need attention.

these were cut back 1/7 they are not scheduled for another trimming until late summer /early fall



Item 34 - Harmony Entrance (West Side)

Assigned To Benchmark

The tree branches need to be trimmed.

proposal available at next cdd meeting

Item 35 - Harmony Entrance (West Side)

Assigned To Benchmark

The Spanish moss needs to be removed.



will be removed next service visit

Item 36 - Harmony Entrance (West Side)

Assigned To Benchmark

The tree branches need to be trimmed by OUC.



we are working on this, but we do not trim trees abutting power lines due to safety issues



Item 37 - Harmony Entrance (West Side)

Assigned To Benchmark The
annuals need attention.

flowers set to be replaced in early spring



Item 38 - Harmony Entrance (West Side)

Assigned To Benchmark
The tree branches need to be
trimmed

currently working on this ,we do not cut
branches close to the power lines .



Item 39 - Harmony Entrance (West Side)

Assigned To Benchmark

The area needs to be trimmed.

complete 2/14



Item 40 - Little Blue Ln.

Assigned To Inframark

The debris needs to be removed.

Reference: 6808 Little Blue Ln.



Item 41 - 6808 Little Blue Ln.

Assigned To Benchmark The leaning tree needs to be replaced.

proposal available next cdd meeting



Item 42 - Milkweed Ln

Assigned To Benchmark The palm tree needs to be trimmed.

palms will be trimmed on 2/28



Item 43 - 6850 Butterfly

Assigned To Inframark & Benchmark

A different species of tree was planted on CDD property.



Item 44 - Ashley Pool

Assigned To Inframark

The window frame needs paint.



Item 45 - Ashley Pool

Assigned To Inframark

The main fence needs paint.



Item 46 - Ashley Pool

Assigned To Inframark

The seven (7) columns need paint.



Item 47 - Ashley Pool (Office)

Assigned To Inframark

The door frame is rusted



Item 48 - Ashley Pool (Woman Restroom)

Assigned To Inframark

The door needs to be replaced.



Item 49 - Ashley Pool (Men's Restroom)

Assigned To Inframark

The restroom wall needs to be fixed or replaced.



Item 50 - Ashley Pool

Assigned To Inframark

The men's window is broken and need to be fixed.



Item 51 - Ashley Pool

Assigned To Inframark

A new clock needs to be installed.



Item 52 - Ashley Pool

Assigned To Inframark

The pergola needs paint.



Item 53 - Ashley Pool

Assigned To Inframark The pavers need attention Trip hazard.



Item 54 - Ashley Pool

Assigned To Inframark The awning poles needs attention.



Item 55 - Ashley Pool (Men's Restroom)

Assigned To Inframark

The door piece needs replaced.



Item 56 - Swim Club

Assigned To Inframark The lattice wall piece needs to be replaced.



Item 57 - Swim Club (Men's Restroom)

Assigned To Inframark

The formica needs attention.



Item 58 - Swim Club

Assigned To Inframark

The structure needs paint.



Item 59 - Swim Club (Pool)

Assigned To Inframark

The pool lift cover is torn, needs to be replaced.



Item 60 - Swim Club

Assigned To Inframark

The awning frame needs paint.



Item 61 - Swim Club

Assigned To Inframark

The trash can needs paint or deep cleaning.



Item 62 - Swim Club

Assigned To Inframark

The pergola needs paint.

Item 63 - Swim Club

Assigned To Inframark

The trash can needs paint or deep cleaning.



Item 64 - Swim Club

Assigned To Inframark

The chairs and tables need to be replaced. A new umbrella needs to be installed.



Item 65 - Swim Club

Assigned To Inframark

The trash can needs paint or deep cleaning.



Item 66 - Swim Club

Assigned To Inframark

The bike parking rack need paint.





Item 67 - Swim Club

Assigned To Inframark

The fence needs paint.



Item 68 - Swim Club (Inside Restroom)

Assigned To Inframark The floor needs paint.



Item 69 - Swim Club (Woman Restroom)

Assigned To Inframark

The restroom wall needs paint.



Item 70 - Garden Lot Entrance (Dirt Road)

Assigned To Inframark

The pavers need pressure washing.



Item 71 - Garden Lot Entrance (Dirt Road)

Assigned To Inframark

The (2) mirrors need to be replaced.



Item 72 - Feathergrass Ct.

Assigned To Inframark

The pavers need pressure washing.



Item 73 - Townsquare

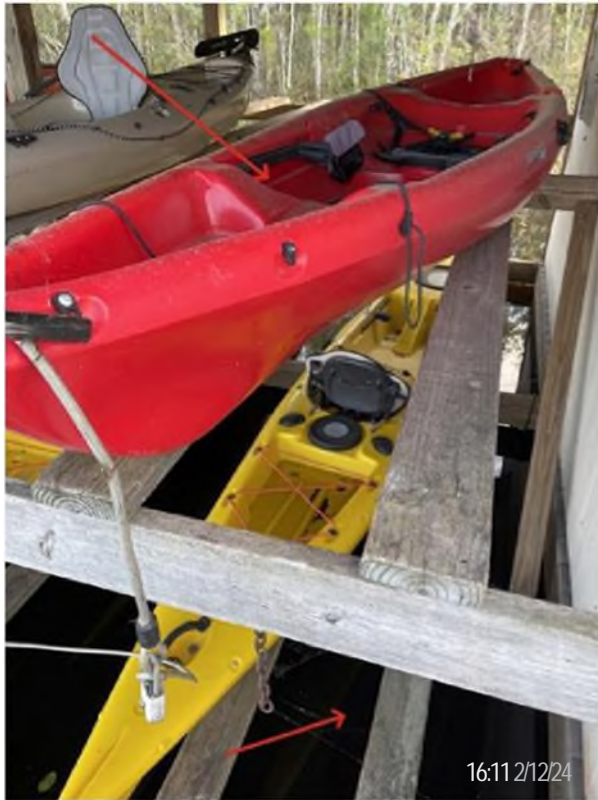
Assigned To Inframark

The columns needs paint.



Item 74 - Buck Lake Dock

Assigned To Inframark The damaged rails need to be replaced.



Item 75 - Buck Lake Dock

Assigned To Inframark

The kayak storage structure needs to be cleaned.



Item 76 - Buck Lake Duck

Assigned To Inframark

The lifebuoy needs to be replaced by new ones in orange and white.

Subsection 3E

District Manager: Inframark

Subsection 3E(i)

Request to Post Meeting Follow-Up Sheets

REQUEST TO POST MEETING FOLLOW UP

From: Montagna, Angel <Angel.Montagna@inframark.com>
Sent: Thursday, February 8, 2024 4:50 PM
To: 'Barbara Finazzo' <bfinazzo712@gmail.com>
Cc: kerul@harmonycdd.org; Burgess, Brenda <brenda.burgess@inframark.com>; mary jane sledz <mjsledz@yahoo.com>
Subject: RE: Agenda Topic for the Next Harmony CDD Meeting on February 29, 2024

Thank you. The Board can discuss this but I believe I could just post on the District website as we do other items and it can be found there so no one has to field questions. **That will be my recommendation to the Board under my report.**

PLEASE DO NOT REPLY ALL IN ORDER TO AVOID A POSSIBLE SUNSHINE VIOLATION

Angel Montagna, LCAM | Vice President of District Services
Inframark Community Management
313 Campus Street | Celebration, FL 34747
(M) (813) 576-9748 | www.inframarkims.com

From: Barbara Finazzo <bfinazzo712@gmail.com>
Sent: Thursday, February 8, 2024 4:00 PM
To: Montagna, Angel <Angel.Montagna@inframark.com>
Cc: kerul@harmonycdd.org; Burgess, Brenda <brenda.burgess@inframark.com>; mary jane sledz <mjsledz@yahoo.com>
Subject: Re: Agenda Topic for the Next Harmony CDD Meeting on February 29, 2024

Hi again. I spoke to Mark Hills and he is willing to send out the action item list from the CDD meetings to all the HOAs he manages here in Harmony. His only comment was that he will send it as an attachment with a short note that it was being sent as a courtesy. He does not want to have to field any questions related to CDD business.

Barbara
Sent from my iPhone

On Feb 8, 2024, at 12:50 PM, Montagna, Angel <Angel.Montagna@inframark.com> wrote:

Thank you Kerul. That definitely seems do-able for sure if the Board is ok with that scenario.

PLEASE DO NOT REPLY ALL IN ORDER TO AVOID A POSSIBLE SUNSHINE VIOLATION

Angel Montagna, LCAM | Vice President of District Services
Inframark Community Management
313 Campus Street | Celebration, FL 34747
(M) (813) 576-9748 | www.inframarkims.com

From: Kerul Kassel <Kerul@harmonycdd.org>
Sent: Thursday, February 8, 2024 12:39 PM
To: Barbara Finazzo <bfinazzo712@gmail.com>; Montagna, Angel <Angel.Montagna@inframark.com>
Cc: mary jane sledz <mjsledz@yahoo.com>
Subject: Re: Agenda Topic for the Next Harmony CDD Meeting on February 29, 2024

Hi ladies,

Thanks for following up on our conversation!

Actually, what I suggested was that we the board if they would agree to put the action item list on the CDD website for residents to view after the meetings, then, as residents, you guys could request that Mark Hills send an email blast to residents to let them know if was up on the CDD website for viewing...IF this strategy doesn't run afoul of any legal or government requirements.

I hope that clarifies my suggestion from our morning meeting.

Best regards,
Kerul Kassel

Dr. Kerul Kassel, Supervisor, Seat 3
Harmony, Florida
Kerul@HarmonyCDD.org
407-957-1494

From: Barbara Finazzo <bfinazzo712@gmail.com>
Date: Thursday, February 8, 2024 at 12:17 PM
To: "Montagna, Angel" <Angel.Montagna@inframark.com>
Cc: Kerul Kassel <Kerul@harmonycdd.org>, Mark Lemenager <Mark@harmonycdd.org>, Dan Leet <Dan@harmonycdd.org>, "Jo@harmony.org" <Jo@harmony.org>, "Lucas@harmony.org" <Lucas@harmony.org>, mary jane sledz <mjsledz@yahoo.com>
Subject: Agenda Topic for the Next Harmony CDD Meeting on February 29, 2024

Hi Angel,

Mary Jane Sledz and I, both residents of the Lakes in Harmony, met informally with Kerul this morning to discuss the current status of CDD activities in Harmony. Part of our discussion included looking at better ways to communicate with residents. Kerul mentioned that after every meeting a follow-up action item list is created and sent to all the Supervisors. We talked about perhaps sending this list to the residents if the Supervisors agreed. She asked that I reach out to you to have it put on the agenda for the next meeting on February 27.

Thanks in advance.

Barbara Finazzo
South Lakes of Harmony

Section 4

Business Items

Subsection 4B

Harmony Isle Townhomes

Harmony Isle Townhomes

Request approval from Inframark Community Management & Harmony CDD - 3x new black decorative 16x unit CBU's to serve future residents in the 48x unit townhome community of Harmony Isle.









Vendor:

Mailbox & Sign Solutions

418 Santa Rosa Ct, Suite 1086

Oviedo, Florida 32765

407-366-6565

Sandra Serrano – s.serrano@mailbox-solutions.com

www.MAILBOX-SOLUTIONS.COM

USPS – St. Cloud approval received

+ Maria Shrimplin – Supervisor Customer Service

407-892-6883

Maria.G.Shrimplin@usps.gov

Approval received via email dated 2/8/2024 at 7:19am

Section 5

Consent Agenda

Subsection 5A

Minutes

MINUTES OF MEETING HARMONY COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors of the Harmony Community Development District (“CDD” or “District”) was held Thursday, January 25, 2024, at 6:00 p.m. at the Jones Model Home, 3285 Songbird Circle, Saint Cloud, FL 34773.

Present and constituting a quorum were:

Mark LeMenager	Chairman
Daniel Leet (<i>via Zoom</i>)	Vice Chairman
Kerul Kassel	Supervisor
Joellyn Phillips	Supervisor

Also present, either in person or via Zoom Video Communications, were:

Angel Montagna	District Manager, Inframark
Jennifer Goldyn	District Manager, Inframark
Yari Villarrubia	District Manager, Inframark
Michael Eckert (<i>via Zoom</i>)	District Legal Counsel, Kutak Rock
David Hamstra	District Engineer, Pegasus Engineering
Jorge Baez	Field Services Supervisor, Inframark
Nick Lomasney	Benchmark Landscaping
Victor Morrell	Field Services, Inframark
Kerry Satterwhite	Area Field Manager, Inframark
Residents and Members of the Public	

This is not a certified or verbatim transcript but rather represents a recap of the discussions and actions taken at the meeting. The full meeting recording is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

FIRST ORDER OF BUSINESS Call to Order and Roll Call

Mr. LeMenager called the meeting to order at 6:01 p.m.

Mr. LeMenager called the roll and indicated a quorum was present for the meeting.

SECOND ORDER OF BUSINESS Audience Comments

Mr. LeMenager indicated a three-minute time limit for comments. It is not a question-and-answer period. Residents may email Board members with questions.

Ms. Mary Jane Sledz spoke on behalf of a few residents and commented on the tower with missing signs and two different colors, issues in the ponds behind Sagebrush that are overgrown, and requested updates on the traffic study and the netting from Toho Water Authority on Billy’s Trail where people fell.

Mr. Kevin Shea commented on the Blazing Star Lane alley, the pedestal has been buried, and requested an update for the paving, which will be considered under the engineer’s report.

THIRD ORDER OF BUSINESS

Staff Reports

A. Landscaping: Benchmark Landscaping/United Land Services (“Benchmark”)

i. Monthly Report

Mr. Lomasney reviewed the landscaping report and discussed with the Board the following: parks delayed to end of February or beginning of March due to frost, rain sensors installed, clocks programmed correctly, started tree trimming in the Estates and on Cat Brier Trail which will take another 15 to 20 days to complete, branches will be chipped to use for the garden, irrigation repairs complete including new breaks on Dark Sky, irrigation at 3330 Cat Brier Trail was checked and runs twice a week, and suggested St. Augustine sod be put in that location to be consistent with other locations.

ii. Verges

Discussion ensued regarding the request from HOA related to enforcement of verges turned over to the residents that were in bad condition. The Board intended to re-sod those areas but proposals were tabled because the landscape RFP was issued at the same time. Irrigation in those areas has been check and is functional. Letters were sent to residents on Cat Brier Trail, Schoolhouse Road, Five Oaks Drive, and Indiangrass Road to turn the verges over to the residents. Estimate to install St. Augustine is \$9,840. Nothing needs to be replaced on Oak Glen Trail but needs to be fertilized, as well as Schoolhouse Road. Five Oaks Drive is fine. Cat Brier Trail needs 6,320 square feet of sod, fertilizer can be applied to additional addresses, and work will be done after leaves are done dropping. The District maintains irrigation. Some areas are shaded and nothing may grow. If residents cannot control irrigation, should they be held responsible for maintenance? Does the District want to take back these areas, or consider the proposals? Board members were uncomfortable turning over the areas in poor condition. History of the District owning and maintaining the verges was discussed. Two Board members live on these streets and receive a benefit from this maintenance. Assessments are based on linear feet. Preference was stated for the District maintaining the verges as originally designed by the developer. Savings of maintenance was \$17,000 but will cost more now to correct its current condition. These verges were not included in the RFP and will be an amendment to the contract, with the optional pricing included in the bid. Turnover should have been with the verges in good condition. Support for turning over the verge in good condition with the District controlling irrigation but the residents maintaining the verges. Then assessments will be the same for everyone. Converting the irrigation system to homeowner control would be very costly. Areas that do not need sod should be fertilized by the District and then turned over to the residents for maintenance. If mulch is installed where grass will not grow, it will continually be washed out. Tree roots and foot traffic on the verge cause

79 damage. Estimate for fertilizer was not provided but sod installation will not exceed \$10,000 and
80 fertilizer will not exceed \$2,000. Fertilizer can weaken or burn turf, but Mr. Lomasney will find
81 out what product will be used. Leaves have coated the verges, which are being blown and hauled
82 out. Tree trimming should alleviate the volume of leaves. Sod installation and fertilizer should not
83 be done until after leaf fall season. Previous proposal from Servello & Sons was \$1,700 on the
84 verge streets on the homeowner side. Proposal for leaf blowing will be provided with a fertilizer
85 proposal, estimated total not to exceed \$14,000 for all three. Questions were asked and answered
86 why to blow leaves on the verges, HOA enforcement, suggestion to minimize foot traffic on the
87 verges, and informational letter sent to the residents regarding the District making these repairs
88 and then the residents being responsible.

89
90 Ms. Kassel made a MOTION to approve Benchmark/United Land
91 Service installing sod, applying fertilizer, and blowing leaves on
92 verges previously turned over to residents, locations as discussed
93 and provided in the proposal, in an amount not to exceed \$14,000.
94 Ms. Phillips seconded the motion.

95
96
97 Upon VOICE VOTE, with all in favor, unanimous approval was
98 given to Benchmark/United Land Service installing sod, applying
99 fertilizer, and blowing leaves on verges previously turned over to
100 residents, locations as discussed and provided in the proposal, in an
101 amount not to exceed \$14,000.

102
103 Discussion ensued regarding paying this cost from other landscaping line item or perhaps
104 reserves.

105 **iii. Proposal #72487 for Tree Removals**

106 Mr. Lomasney reviewed proposal #72487 for removing three trees and their locations, stump
107 grinding two and flush cutting the third.

108
109 Mr. LeMenager made a MOTION to approve proposal #72487
110 from Benchmark/United Land Service to remove two trees and
111 grind the stumps, and remove and flush cut a third tree, in the
112 amount of \$1,320.
113 Ms. Phillips seconded the motion.

114
115
116 Upon VOICE VOTE, with all in favor, unanimous approval was
117 given to proposal #72487 from Benchmark/United Land Service to
118 remove two trees and grind the stumps, and remove and flush cut a
119 third tree, in the amount of \$1,320.

iv. Miscellaneous

Discussion ensued regarding a tree branch that needs trimming near a bus stop on Schoolhouse Road, which will be performed on Saturday when the school is closed. The trees across the street will also be trimmed. This trimming is included in the scope of services.

Further discussion ensued regarding deer not bothering the geraniums, possible substitution of something permanent instead of annuals, and Ms. Kassel's preference for color and annuals in limited areas. Discussion ensued regarding setting a policy versus management of the contract. Precedent has been set through the contract and scope of services. The Board expressed overall preference for annuals but suggested perhaps selecting a different species. Ms. Kassel is willing to serve as liaison with the landscaping company. Comments were made comparing the beautiful entrance to Harmony West CDD.

B. Field Manager: Inframark

i. Monthly Report

Mr. Baez reviewed the landscaping report and discussed the following items: pressure washing status and schedule, basketball court net, Buck Lake Park lights, hand dryer repair, sidewalk grinding status, and training new personnel on pressure washing.

Further discussion ensued regarding the splash pad still not working. The motor overheated and shut down, which needs to be replaced. Other parts need to be replaced due to a leak, including an O-ring and the pressure gauge. The computer needs to be checked after repairs are made. Discussion ensued regarding costs for an interactive fountain ranging from \$100,000 to \$200,000. Professional Fountain Services was the previous vendor who replaced some items and then the vault flooded, and they did not provide straight answers for the problems. A new vendor was contacted which has done work for Disney. A proposal was presented, good for 15 more days. Due to the temperatures, consideration can probably wait another month. Board members do not want to be rushed into making a decision without further research. Staff's recommendation is to approve the proposal to get it fixed. The proposal includes replacement of items that have not recently been repaired. Several companies have been hired over the years, and the Board requested references for this company. All contractors have to be licensed and insured, and provide a certificate of insurance. Repairs at the Ashley Park pool also needs to be done sooner rather than later. The proposal for the splash pad is in the amount of \$945 and for Ashley Park pool in the amount of \$559.90, which are within the Chairman's spending authority limit. The vendor will check the computer once repairs are made. Discussion ensued regarding cause for the motor to overheat and preventing it from overheating again, which was probably by being submerged in water. Spies Pool has been used previously, but the District has had issues with their service.

ii. Boulders at Alley Ribbon Curbs

Discussion ensued regarding previous approval for boulders, and the cost of \$8,000 was higher than anticipated originally.

iii. Drainage System

Discussion ensued regarding cleaning of the drains in the Estates, which solved the flooding issue. Residents have complained about other ponds in the Estates, which are in the process of being treated and will take more than one treatment.

iv. Entrance Tower

Discussion ensued regarding plans to continue refurbishing the tower, which has been pressure washed and cleaned, and certain signs removed at the Board's request. Staff can remove all the signs, and this item will be discussed further under Business Items.

v. Golf Course Maintenance Facility

Discussion ensued regarding the offer provided by the golf course and emailed to the Board for first right of refusal to buy the golf maintenance facility since the golf course is moving their facility. It is a large building with many options. A price was not provided. This building would resolve the issue of the current location being discussed and planned, as well as the garden shed option, and parking for large vehicles. Meetings could be held in this facility, and other space could be rented, such as to the landscaping company for a rental fee. The purchase will further block a sale to another commercial entity. Funds could be borrowed if needed. The golf course wants to know if the District is interested. The District would perform due diligence if the Board is interested. A fair market analysis would need to be performed.

The Board gave consensus to reply to the golf course the District is interested in pursuing discussions of acquiring the golf course maintenance facility.

C. District Engineer: Pegasus

i. Blazing Star Lane Alley Turning Radii

Mr. Hamstra reviewed the repairs at Blazing Star Lane alley, and discussed the area with neighbors who tried to fix the issue themselves and then the trash company stopped picking up their garbage. Efforts for the boulders and the alleys have to be coordinated with Waste Management or they will continue to cause damage. Repairs include mill and resurface with various turning radii, at an estimated cost of \$48,000 to completely redo the intersection which does not include acquiring the easements.

A Resident commented on behalf of the area neighbors that they are all in favor of the plan.

Discussion ensued regarding continued disregard from Waste Management in causing damage, and a smaller radius of 20 or 25 feet will reduce the cost. The Board asked about any recourse against Waste Management if they continue to cause damage. Mr. Eckert discussed some remedies

available, including a letter to Waste Management perhaps requesting a smaller truck that can stay on the pavement, and if not, the District has the option of mitigating the damage with litigation. The District can request Osceola County (“County”) lean on Waste Management. Options include sending a letter to Waste Management while the engineer obtains proposals for 20 and 25 feet, which is below the bidding threshold pursuant to the District’s rules of procedure.

ii. Maintenance Facility

Mr. Hamstra reviewed the Board’s previous request to (1) extend the sidewalk to the opening of the building, (2) concrete pads, and (3) a fence around the lean-to, increasing the cost from \$142,000 to \$150,000.

iii. Boulders

Mr. Hamstra expressed concern about putting boulders at the ribbon curbs that might cause Waste Management to stop picking up trash on those alleys, and suggested this item also be addressed in the letter.

Discussion ensued regarding asking Waste Management for their suggestions or to pay for the damages. Using smaller trucks will require more trips.

Further discussion ensued regarding the attorney drafting the letter for the Chairman to sign.

iv. Estates

Mr. Hamstra reviewed the flooding problem two years ago, and 13 drainage inlets behind homes that flooded yards which are located in drainage easements. Field staff is now maintaining them and doing a great job. Standards will be maintained at an enhanced level going into the rainy season.

v. Five Oaks Drive and Cat Brier Trail Pond Outlets

Mr. Hamstra reviewed the direction to obtain a proposal to expose the pipe, remove the dirt, and protect the ends. The quote a year ago for closed-caption television (“CCTV”) for Five Oaks Drive was \$10,500 with no guarantee due to unknown conditions. Element Environmental provided a proposal for Cat Brier Trail and Five Oaks Drive to pump down both ponds, remove sediment and vegetation, regrade it, install riprap and sod, compact it, and let the pond back up in the amount of \$10,780 for each location.

Discussion ensued regarding possibility of silt and debris in the pipes. CCTV work will not be done yet. One pipe is 100% blocked at the end of the outlet with silt and debris. Staff will monitor over the summer once cleaned out in the hopes that CCTV work will not need to be done. One pond is on the golf course and the other one is hidden; both will fill up quickly with groundwater. Staff will communicate with the golf course. Work is anticipated to be done in February or March. Maintenance will be easier going forward.

Ms. Kassel made a MOTION to approve proposal #1056 from Element Environmental for work in the pond outlets on Five Oaks Drive and Cat Brier Trail, in the amount of \$25,010.
Ms. Phillips seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given to proposal #1056 from Element Environmental for work in the pond outlets on Five Oaks Drive and Cat Brier Trail, in the amount of \$25,010.

Discussion ensued regarding funding to come from reserves.

vi. Billy's Trail

Mr. Hamstra reviewed the areas on Billy's Trail where Inframark will discuss with home builder or developer to remove silt fences and stakes. Inframark will do concrete driveway and sidewalk improvements off Five Oaks Drive. The contractor will relocate the pedestrian bridge over the wetland and conservation area. The netting is not on District property but previous conversation at a Board meeting was for staff to reach out to Toho Water Authority ("Toho") to remove the netting that is a tripping hazard, now that work is complete. Ms. Montagna will reach out to Toho.

vii. Golf Course Driving Range

Mr. Hamstra reviewed communication with the golf course, and they agreed there is landscape debris. Staff can indicate property lines, or it might need to be staked by a surveyor for the golf course to know where they can stockpile material on their property.

viii. Buck Lake Control Structures

Mr. Hamstra reviewed the three control structures identified. One is complete and one is underway. The last one on Dark Sky Drive needs a survey proposal, but three of the four are working perfectly now. Staff still needs to reach out to South Florida Water Management District to give permission for grading on Dark Sky Drive.

ix. Annual Pond Inspection

Mr. Hamstra indicated the inspection will be coming up in the spring.

x. Golf Course Ponds

Mr. Hamstra indicated staff is confirming the operation and maintenance entity for the golf course ponds, and is looking at plats and permits to determine the appropriate entity.

D. District Counsel: Kutak Rock

i. Resolution 2024-06, Spending Authorization and Procurement Policy

Mr. LeMenager read Resolution 2024-06 into the record by title.

Mr. Eckert reviewed the policy and procedures and indicated changes were made as discussed at the last meeting.

Ms. Kassel made a MOTION to approve Resolution 2024-06, spending authorization and procurement policy.
Ms. Phillips seconded the motion.

Upon VOICE VOTE, with all in favor, unanimous approval was given to Resolution 2024-06, spending authorization and procurement policy.

ii. Direction to Prepare License Agreement with Hartizen Homes for Use of the Easement

Mr. Eckert reviewed a request from a developer to put a four-foot by eight-foot sign on District property. Counsel recommends preparing a license agreement, which will specify where the sign will be located and other details regarding the sign, including its removal. Options include denying the request, approving the request for the sign to be put anywhere, and approving the request subject to a license agreement with the builder.

Discussion ensued regarding other signs installed over the years that may or may not have been with permission. This is a standard license agreement. The District can request a deposit in the event the sign is not removed, which will not be necessary having a license agreement.

The Board gave consensus to direct counsel to prepare a license agreement with Hartizen Homes for use of the District's easement for a sign.

iii. Resignations of City and County Officials

Mr. Eckert reviewed recent resignations by city councilmembers and county commissioners due to the financial disclosure law that was effective January 1, 2024. The new form requires disclosure of net worth and also information people thought was confidential between themselves as the employee and the employer. The new form does not apply to special districts. Supervisors will still fill out the Form 1 financial disclosure, which only asks for sources of income.

iv. Ethics Training

This information was provided to Board members via email.

v. Miscellaneous

Mr. LeMenager indicated he had not received a Form 1 to file, which staff will forward.

Ms. Kassel requested an update on the payment for VC-1, which should have been released but Ms. Montagna will confirm the payment with an email.

E. District Manager: Inframark

Ms. Montagna provided updates on the following items:

i. Traffic Study

Ms. Montagna reached out to the County and was told to contact the County Commissioner, which will be done, and also to reach out to Harmony West CDD, but they have not done anything. They had a speed trailer after a request to the sheriff's department, but no study was done. Ms. Montagna will meet with the County Commissioner and find out about getting a speed trailer. Due to multiple HOAs in the community, the County indicated the District has to submit the application.

ii. Rules

The rules were last amended in 2019. Ms. Montagna highlighted some sections, and some legal language needs to be updated. The main section where the Board requested changes was the event policy, to allow events to happen as approved by the manager with attendance of 50 or more. That requirement is not in the rules. The manager can approve any event, regardless of attendance levels, as long as all paperwork is provided. No events should come before the Board unless it is questionable or outside the District's purview. Mr. Lynn Hayes put together a snapshot of the policy that the District was following informally and posted it on the website, but it is not in line with the current rules. The forms on the website are fine and match the rules.

Discussion ensued regarding history of event applications coming before the Board. Anything outside the norm, such as a band festival, will be brought to the Board. Events are a privilege, not a right. Any events that the manager wants to deny will be brought to the Board or consulted with the Chairman. The former Chair, Ms. Teresa Kramer, felt event organizers needed to let the County know when streets were being shut down, which is not within the District's purview.

The Board gave consensus to remove the event process from the website.

iii. Public Records Requests

Ms. Montagna reviewed a public records request from Mr. George Schiro sent to the manager. Ms. Kramer as former Chair was apparently not answering his emails, and the request was for all emails he ever sent to the Chair. They were pulled from Microsoft and sent to him, but some were not there. He suggested emails were being deleted, which was not the case. He posted his comments on social media and sent them to the Board members on January 6. He requested confirmation if all Board members received his email and also Board member phone numbers. Ms. Montagna noted that sending an email to a Supervisor does not obligate the Supervisor to respond. Mr. Schiro requested notification be turned on for read receipt of emails, which staff cannot do, only recommend. The suggestion was made to include language in the email asking confirmation of receipt, which Supervisors are not obligated to respond.

Discussion ensued regarding the history of these types of requests from Mr. Schiro. A resident commented he is autistic or is neuro-diverse with no social skills. Staff cannot turn on read receipts but is responsive to his emails. Ms. Kassel did not receive any emails but did see the link he posted on Next Door that did not have any request to individual Supervisors for information. Ms. Phillips received an email in her junk folder, as did Ms. Kassel. Mr. Leet also received the email that included the link from his original email when Ms. Kramer was Chair. Because some emails go to a junk folder, Mr. Schiro thought someone was blocking him, which is not the case. Microsoft said it is nothing on the Supervisor email accounts but is coming from the sender that automatically sends his emails to the junk folder, probably because of the unusual email address. Emails are in the cloud, but Mr. Leet still does not have his archived emails prior to March 2023. Ms. Montagna will provide that archive on a flash drive.

FOURTH ORDER OF BUSINESS Business Items

A. Garden Shed Option

Discussion ensued regarding tabling this item until a decision is made on purchase of the golf maintenance facility. The estimated cost of the garden shed was \$10,000. The current location makes it hard for residents to put their tools back in the shed. Instead of a 12-foot by 20-foot shed, Ms. Marilyn Ash-Mower recommended to replace it with a 12-foot by 12-foot shed. Quotes were provided in the agenda package. With the District having a separate maintenance facility, the garden club would request a smaller building, 12 feet by 12 feet, on a cement slab, at an estimated cost of \$4,500 from Cooks. It does not need a wooden floor. A metal building would be fine. Ms. Kassel has one at the ranch if anyone wants to look at it, and she will contact vendors for new proposals for a 10-foot by 12-foot shed or 12-foot by 12-foot shed. The cost of a 12-foot by 24-foot metal structure is \$6,045, with a big garage door. Metal buildings are generally larger.

B. Maintenance Facility

This item was discussed under the engineer's report.

C. Discussion of Pond Maintenance

This discussion related to golf course ponds was discussed under the engineer's report.

D. Discussion of Policy for Businesses Advertising on the Entrance Tower

Discussion ensued regarding whether or not to allow business advertising on the entrance tower. Ms. Phillips pointed out Harmony is a residential neighborhood, not a business-oriented neighborhood. Advertisements were placed by the developer at one time. The suggestion was made to simply paint the tower white. Temporary signs in the easement for a new business grand opening might be considered, which is different than permanent signs on the tower. Other communities have monument signs at the entrance listing businesses, examples of Eagle Creek, Viera, and

Tradition. Ms. Kassel suggested seeing what other communities do that is tasteful that could be entertained. The tower is located within the commercial part of Harmony. Other communities permit business to have a sign on an entrance which is revenue for that developer. Ms. Kassel does not feel the District should be charging businesses to put a sign on the tower.

Consensus of Board members was split 2-2, so no decision was made.

FIFTH ORDER OF BUSINESS

Consent Agenda

A. Minutes for the December 21, 2023, Regular Meeting

The minutes are included in the agenda package and available for public review on the District's website or in the District Office during normal business hours.

Ms. Kassel discussed the minutes being summary instead of verbatim. The content is still included but some details are missing, which can be obtained by listening to the recording. Ms. Kassel prefers almost-verbatim minutes rather than listening to a three-hour recording.

Discussion ensued regarding management directing summary minutes be provided. They are detailed. People talk over one another, making it hard to discern what individuals are saying and who is speaking. Historically, minutes for all clients were verbatim. Most management companies, including Inframark, have gotten away from that for a variety of reasons, including verbatim minutes can get the District into trouble, which legal counsel has mentioned. Staff does not recommend verbatim minutes, but they have been provided over the years. Preparation takes 20 to 30 hours, and reviewing them also takes considerable time. Staff has looked into using a court report, which costs about \$1,200 per meeting, but staff still has to put them into the correct format. Inframark does not provide verbatim minutes for any other district. Other options will need to be used if the Board still wants verbatim minutes. Mr. LeMenager and Ms. Phillips prefer summary minutes. Many questions and comments are extraneous and not pertinent to the order of business. Names of Supervisors can be included more in the summary. The video is posted on YouTube, which comes with a text file that can be downloaded after the meeting. Tools might be available to recognize speakers for verbatim minutes, but other tools are available. Mr. Leet does not want to pay to have verbatim minutes, either to Inframark or for other service providers. The lengthy 100+ pages of minutes discourage the public from reading the minutes, whereas a summary makes it easier to see the decisions that were made. Ms. Kassel can accept the format of the minutes; it is not her preference but it is acceptable. Ms. Montagna wants to avoid charging the District money to prepare verbatim minutes. Ms. Kassel finds a value personally in verbatim minutes, but Mr. LeMenager clarified the value needs to be to the District. Mr. Leet indicated Zoom also offers verbatim text that is searchable, and having that in conjunction with the recording might be a better

approach. If the verbatim text from Zoom or YouTube is sent to the manager, it becomes a public record, filed in the District's records. Staff has tried to prepare minutes from these text transcripts, which do not identify who is speaking and is just a blob of text, so it still takes 20 to 30 hours to prepare for verbatim. Board members can review the text download with the recording, separate from the summary minutes provided.

B. Financial Statements (December 2023)

The financial statements are included in the agenda package and available for public review on the District's website or in the District Office during normal business hours.

C. Check Register #284 (December 2023)

The check register is included in the agenda package and available for public review on the District's website or in the District Office during normal business hours.

Ms. Kassel made a MOTION to approve the consent agenda, as presented.
Mr. Leet seconded the motion.

Mr. LeMenager pointed out an error in the check register. The last item has two items for the engineer, but the arithmetic is incorrect for the total.

Ms. Kassel AMENDED the motion to approve the consent agenda, with the check register being corrected as discussed.
Mr. Leet seconded the amendment.

Mr. LeMenager asked about the payment to Harmony West CDD, which is for the District's cost-share agreement for Buck Lake treatment. The former Chair used to sit on the Buck Lake committee held by Harmony West CDD, and included the manager, counsel, and the Chair, either by phone or in person. The committee discusses treatment of Buck Lake and things of that nature. Minutes are produced and provided to the Board. Mr. LeMenager offered to attend those meetings.

Upon VOICE VOTE, with all in favor, unanimous approval was given to the consent agenda, with the check register being corrected as discussed.

SIXTH ORDER OF BUSINESS

Supervisor Requests

Ms. Kassel commented on a proposal for stones at the garden for the road. The \$29 cost is per ton, and each truck can carry 20 tons of stones, at a cost of \$1,160 for each truck having one load. The cost includes delivery and dumping the stones. Staff can spread it. Discussion ensued

regarding compacting the stones so the same thing does not happen and cars do not get stuck in the rock. Mr. Satterwhite confirmed staff has the ability to compact it.

The total cost is within the Chairman's spending authority, and staff will move forward with getting the stones.

Ms. Phillips asked how many miles of sidewalks going back to perhaps 2015 compared to how many miles now, and how many more ponds now than back then. The engineer confirmed the number of ponds is the same. Irrigation was installed when new sidewalks were installed. The engineer has a list of linear feet of sidewalks but not the irrigation system. Expenses should increase because of increased responsibilities. The District currently has five staff members, compared to one before. All facilities are getting increased usage. During the budget cycle, in looking at all these things, the recommendation will be to increase staff. Ms. Phillips requested a price estimate for new doors at the restrooms that were just painted, which took six to eight hours per door to sand and paint. Sometimes it is more cost effective to purchase a new item than to continue to repair the old items.

Ms. Kassel commented on the tower and suggested all signs be removed or painted over, and the tower repainted so it looks more presentable. Mr. LeMenager reiterated his comment from the last meeting that the tower should be torn down, to which Ms. Phillips would not object. Staff will investigate the best way to make the tower look more presentable, either removing the signs or painting them over.

Mr. Hamstra asked if he should submit the completed plans for the maintenance facility to the County while the Board considers the golf maintenance facility. The application fee is minimal, a couple hundred dollars, but the process is long. The golf course is not vacating the facility until theirs is built, which will give the District time to decide. The District might be able to negotiate having access to the golf facility in the meantime.

The Board gave consensus for the plans to be submitted.

SEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Leet, seconded by Ms. Phillips, with all in favor, the meeting adjourned at 8:26 p.m.
--

Secretary/Assistant Secretary

Chairman/Vice Chairman

Subsection 5B

Financials

MEMORANDUM

Agenda Page #80

TO: Board of Supervisors, Harmony CDD
FROM: Christian Haller, Accountant
CC: Angel Montagna, District Manager
DATE: February 20, 2024
SUBJECT: January 2024 Financials

Please find the attached January 2024 financial report. During your review, please keep in mind that the goal is for revenue to meet or exceed the annual budget and for expenditures to be at or below the annual budget. To assist with your review, an overview is provided below. Should you have any questions or require additional information, please contact me at Christian.Haller@Inframark.com.

General Fund

- Total Revenue through January is approximately 77% of the annual budget. This is typical for this time of year.
 - Non Ad Valorem Assessment collections are currently at 77%.
- Total Expenditures through January are at 39% of the annual budget.
 - ▶ Administrative
 - Insurance - General Liability - thru January 2024 EGIS insurance policy over budget by 15%
 - P/R-Board of Supervisors - Includes payroll for meetings through January 2024.
 - ProfServ-Engineering - Pegasus Engineering services through November 2024.
 - ProfServ-Legal Services - Kutak Rock general counsel through December 2024.
 - Legal Advertising - Legal and public notices by Sun Publications.
 - ▶ Field
 - Miscellaneous Services - includes Nona Glass Services regarding mirror replacenment totaling \$807.73.
 - ▶ Landscaping Services
 - Contracts-Landscape - Benchmark Landscaping provides landscaping services.
 - Contracts - Mulch - budget has been maximized at \$77,347.50 as of December 2023.
 - ▶ Utilities
 - Electricity-General - Services provided by OUC.
 - Electricity-Streetlighting - Services provided by OUC.
 - Utility-Water & Sewer - Services provided by TOHO.
 - ▶ Operation & Maintenance
 - Utility-Refuse Removal - Services provided by Waste Connections of FL.
 - Security Enhancements - Includes internet service, access control cards, repair to dock access control unit, and lock replacement.
 - ▶ Debt Service
 - Principal Expense - Principal portion of VC1 debt service assessment to be transferred from the general fund to the series 2015 debt service fund.
 - Interest Expense - Interest portion of VC1 debt service assessment to be transferred from the general fund to the series 2015 debt service fund.

General Fund Reserves

- ▶ \$60,440 fund balance = \$1 Million fund balance transferred from General Fund in FY22, minus \$452,994 FY22 expenditures, plus \$300,000 fund balance transferred from General Fund in FY23, minus \$786,566 FY23 expenditures.

HARMONY
Community Development District

Financial Statements

(Unaudited)

January 31, 2024

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HARMONY
Community Development District

Financial Report

January 31, 2024

Prepared by



Balance Sheet
January 31, 2024

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND RESERVES	SERIES 2014 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 798,211	\$ -	\$ -	\$ -	\$ 798,211
Accounts Receivable	504	-	-	-	504
Due From Other Funds	-	60,440	-	-	60,440
Investments:					
Money Market Account	1,272,834	-	-	-	1,272,834
Interest Account	-	-	-	6,767	6,767
Prepayment Account	-	-	-	354,007	354,007
Reserve Fund	-	-	607,313	340,000	947,313
Revenue Fund	-	-	1,324,974	599,316	1,924,290
Prepaid Items	1,487	-	-	-	1,487
TOTAL ASSETS	\$ 2,073,036	\$ 60,440	\$ 1,932,287	\$ 1,300,090	\$ 5,365,853
LIABILITIES					
Accounts Payable	\$ 56,207	\$ -	\$ -	\$ -	\$ 56,207
Accrued Expenses	51,582	-	-	-	51,582
Other Current Liabilities	2,500	-	-	-	2,500
Due To Other Funds	60,440	-	-	-	60,440
TOTAL LIABILITIES	170,729	-	-	-	170,729
FUND BALANCES					
Nonspendable:					
Prepaid Items	1,487	-	-	-	1,487
Restricted for:					
Debt Service	-	-	1,932,287	1,300,090	3,232,377
Assigned to:					
Operating Reserves	467,801	-	-	-	467,801
Unassigned:	1,433,019	60,440	-	-	1,493,459
TOTAL FUND BALANCES	\$ 1,902,307	\$ 60,440	\$ 1,932,287	\$ 1,300,090	\$ 5,195,124
TOTAL LIABILITIES & FUND BALANCES	\$ 2,073,036	\$ 60,440	\$ 1,932,287	\$ 1,300,090	\$ 5,365,853

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 30,000	\$ 10,000	\$ 11,223	\$ 1,223
Interest - Tax Collector	-	-	4,699	4,699
Special Assmnts- Tax Collector	2,791,633	2,372,887	2,135,856	(237,031)
Special Assessments-Tax Collector-VC1	(33,132)	(28,161)	-	28,161
Special Assmnts- Discounts	(111,665)	(94,916)	(84,792)	10,124
Access Cards	1,200	400	84	(316)
User Facility Revenue	600	200	(642)	(842)
Garden Lot	1,207	404	1,213	809
TOTAL REVENUES	2,679,843	2,260,814	2,067,641	(193,173)
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	14,000	4,668	2,200	2,468
FICA Taxes	1,071	356	230	126
ProfServ-Arbitrage Rebate	1,200	-	600	(600)
ProfServ-Dissemination Agent	1,500	-	-	-
ProfServ-Engineering	60,000	20,000	21,388	(1,388)
ProfServ-Legal Services	60,000	20,000	21,241	(1,241)
ProfServ-Mgmt Consulting	71,328	23,776	23,776	-
ProfServ-Property Appraiser	392	-	-	-
ProfServ-Recording Secretary	4,326	1,444	1,443	1
ProfServ-Special Assessment	9,087	9,087	8,822	265
ProfServ-Trustee Fees	10,160	-	-	-
Auditing Services	4,400	-	-	-
Postage and Freight	1,000	332	42	290
Rental - Meeting Room	7,500	2,500	-	2,500
Insurance - General Liability	20,000	20,000	22,932	(2,932)
Printing and Binding	-	-	174	(174)
Legal Advertising	1,200	400	524	(124)
Misc-Assessment Collection Cost	55,832	47,456	41,021	6,435
Annual District Filing Fee	175	175	175	-
Total Administration	323,171	150,194	144,568	5,626
<u>Field</u>				
ProfServ-Field Management	375,810	125,272	125,269	3
Miscellaneous Services	-	-	808	(808)
Total Field	375,810	125,272	126,077	(805)
<u>Landscape Services</u>				
Contracts-Mulch	77,347	25,784	77,348	(51,564)
Contracts-Annals	14,000	4,668	-	4,668
Contracts - Landscape	699,567	233,189	222,833	10,356
R&M-Irrigation	30,000	10,000	-	10,000
R&M-Trees and Trimming	40,000	13,332	3,438	9,894

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
Miscellaneous Services	50,000	16,668	2,205	14,463
Total Landscape Services	910,914	303,641	305,824	(2,183)
<u>Utilities</u>				
Electricity - General	43,550	14,517	11,323	3,194
Electricity - Streetlights	139,470	46,490	40,320	6,170
Utility - Water & Sewer	211,860	70,620	59,710	10,910
Total Utilities	394,880	131,627	111,353	20,274
<u>Operation & Maintenance</u>				
Utility - Refuse Removal	3,500	1,168	1,385	(217)
R&M-Ponds	20,000	6,667	7,190	(523)
R&M-Pools	35,000	11,667	1,156	10,511
R&M-Roads & Alleyways	2,000	668	-	668
R&M-Streetlights	10,000	3,333	-	3,333
R&M-Vehicles	15,000	5,000	190	4,810
R&M-Equipment Boats	10,000	3,333	157	3,176
R&M-Parks & Facilities	45,000	15,000	10,569	4,431
R&M-Garden Lot	2,000	667	-	667
Sidewalk Panel Replacements	20,000	6,667	-	6,667
R&M-Invasive Plant Maintenance	105,000	35,000	5,050	29,950
Security Enhancements	5,700	1,900	2,502	(602)
Op Supplies - Fuel, Oil	8,000	2,667	61	2,606
Cap Outlay - Vehicles	15,000	15,000	-	15,000
Reserve - Other	412,000	-	59,801	(59,801)
Total Operation & Maintenance	708,200	108,737	88,061	20,676
<u>Debt Service</u>				
Principal Debt Retirement	14,177	-	268,292	(268,292)
Interest Expense	12,423	-	6,767	(6,767)
Total Debt Service	26,600	-	275,059	(275,059)
TOTAL EXPENDITURES	2,739,575	819,471	1,050,942	(231,471)
Excess (deficiency) of revenues Over (under) expenditures	(59,732)	1,441,343	1,016,699	(424,644)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(59,732)	-	-	-
TOTAL FINANCING SOURCES (USES)	(59,732)	-	-	-
Net change in fund balance	\$ (59,732)	\$ 1,441,343	\$ 1,016,699	\$ (424,644)
FUND BALANCE, BEGINNING (OCT 1, 2023)	885,608	885,608	885,608	
FUND BALANCE, ENDING	\$ 825,876	\$ 2,326,951	\$ 1,902,307	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	-
Net change in fund balance	\$ -	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2023)	-	-	60,440	
FUND BALANCE, ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,440</u>	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 60	\$ 20	\$ 20,799	\$ 20,779
Special Assmnts- Tax Collector	1,208,761	1,027,447	932,533	(94,914)
Special Assmnts- Discounts	(48,350)	(41,098)	(37,021)	4,077
TOTAL REVENUES	1,160,471	986,369	916,311	(70,058)
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	24,175	20,549	17,910	2,639
Total Administration	24,175	20,549	17,910	2,639
<u>Debt Service</u>				
Principal Debt Retirement	725,000	-	-	-
Principal Prepayments	-	-	20,000	(20,000)
Interest Expense	421,013	210,507	210,506	1
Total Debt Service	1,146,013	210,507	230,506	(19,999)
TOTAL EXPENDITURES	1,170,188	231,056	248,416	(17,360)
Excess (deficiency) of revenues Over (under) expenditures	(9,717)	755,313	667,895	(87,418)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(9,717)	-	-	-
TOTAL FINANCING SOURCES (USES)	(9,717)	-	-	-
Net change in fund balance	\$ (9,717)	\$ 755,313	\$ 667,895	\$ (87,418)
FUND BALANCE, BEGINNING (OCT 1, 2023)	1,264,392	1,264,392	1,264,392	
FUND BALANCE, ENDING	\$ 1,254,675	\$ 2,019,705	\$ 1,932,287	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ 30	\$ 10	\$ 6,227	\$ 6,217
Special Assmnts- Tax Collector	593,460	504,441	418,041	(86,400)
Special Assmnts- Other	26,600	22,610	275,059	252,449
Special Assmnts- Prepayment	-	-	89,382	89,382
Special Assmnts- Discounts	(23,738)	(20,177)	(16,596)	3,581
TOTAL REVENUES	596,352	506,884	772,113	265,229
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	11,869	10,090	8,029	2,061
Total Administration	11,869	10,090	8,029	2,061
<u>Debt Service</u>				
Principal Debt Retirement	295,000	-	-	-
Principal Prepayments	-	-	25,000	(25,000)
Interest Expense	269,100	134,550	134,550	-
Total Debt Service	564,100	134,550	159,550	(25,000)
TOTAL EXPENDITURES	575,969	144,640	167,579	(22,939)
Excess (deficiency) of revenues Over (under) expenditures	20,383	362,244	604,534	242,290
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	20,383	-	-	-
TOTAL FINANCING SOURCES (USES)	20,383	-	-	-
Net change in fund balance	\$ 20,383	\$ 362,244	\$ 604,534	\$ 242,290
FUND BALANCE, BEGINNING (OCT 1, 2023)	695,556	695,556	695,556	
FUND BALANCE, ENDING	\$ 715,939	\$ 1,057,800	\$ 1,300,090	

HARMONY
Community Development District

Supporting Schedules

January 31, 2024

**Non-Ad Valorem Special Assessments
Osceola County Tax Collector - Monthly Collection Report
For the Fiscal Year Ending September 30, 2024**

					Allocation by Fund		
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2014 Debt Service Fund ⁽¹⁾	Series 2015 Debt Service Fund ⁽¹⁾
ASSESSMENTS LEVIED FY 2024				\$ 4,502,795	\$ 2,758,501	\$ 1,204,385	\$ 539,909
Allocation %				100%	61%	27%	11.99%
11/10/2023	\$ 21,549	\$ 1,163	\$ 440	\$ 23,151	\$ 14,183	\$ 6,192	\$ 2,776
11/24/2023	\$ 248,290	\$ 10,556	\$ 5,067	\$ 263,914	\$ 161,679	\$ 70,590	\$ 31,645
12/11/2023	\$ 2,797,087	\$ 118,924	\$ 57,083	\$ 2,973,094	\$ 1,821,376	\$ 795,228	\$ 356,489
12/22/2023	\$ 133,910	\$ 5,235	\$ 2,733	\$ 141,877	\$ 86,917	\$ 37,949	\$ 17,012
1/10/2024	\$ 68,699	\$ 2,168	\$ 1,402	\$ 72,269	\$ 44,274	\$ 19,330	\$ 8,665
1/10/2024	\$ 11,526	\$ 364	\$ 235	\$ 12,125	\$ 7,428	\$ 3,243	\$ 1,454
TOTAL	\$ 3,281,060	\$ 138,410	\$ 66,960	\$ 3,486,430	\$ 2,135,856	\$ 932,533	\$ 418,041

Collected in % 77.4%

TOTAL OUTSTANDING	\$ 1,016,364	\$ 622,645	\$ 271,852	\$ 121,867
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Note (1): Variance between budget and assessment levy is due to prepayments received during the budget process.

Cash and Investment Report
January 31, 2024

General Fund

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account- Operating	Bank United	Checking Account	n/a	0.00%	\$798,211
Money Market Account	BankUnited	Money Market Account	n/a	5.25%	\$1,272,834
Subtotal					<u>\$2,071,045</u>

Debt Service Funds

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2015 Prepayment Fund	US Bank	US Bank Gcts	n/a	5.25%	\$354,007
Series 2015 Interest Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.05%	\$6,767
Series 2014 Reserve Fund	US Bank	US Bank Gcts	n/a	5.25%	\$607,313
Series 2015 Reserve Fund	US Bank	US Bank Gcts	n/a	5.25%	\$340,000
Series 2014 Revenue Fund	US Bank	US Bank Gcts	n/a	5.25%	\$1,324,974
Series 2015 Revenue Fund	US Bank	US Bank Gcts	n/a	5.25%	\$599,316
Subtotal					<u>\$3,232,377</u>
Total					<u><u>\$5,303,421</u></u>

Subsection 5C

Check Register

**HARMONY
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Page #94

General Fund

**Invoice Approval Report # 285
February 14, 2024**

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount	
ADAM KOSNA	10924	R	16,719.12	16,719.12
		Vendor Total	\$ 16,719.12	
BENCHMARK	60141	R	1,090.00	1,090.00
LANDSCAPING LLC	61058	R	56,416.67	56,416.67
	60061	R	2,347.00	2,347.00
		Vendor Total	\$ 59,853.67	
BOWMAN AND BLAIR	706	R	5,050.00	5,050.00
ECOLOGY		Vendor Total	\$ 5,050.00	
CHARTER	1997518122823	R	119.98	119.98
COMMUNICATIONS - ACH	1997500010624	R	123.98	123.98
		Vendor Total	\$ 243.96	
COMPLETE ACCESS	23-3213	R	4,375.70	4,375.70
CONTROL		Vendor Total	\$ 4,375.70	
ELAN FINANCIAL SERVICES	17777-12DEC23	R	3,741.28	3,741.28
		Vendor Total	\$ 3,741.28	
FEDEX	8-393-47977	R	15.14	15.14
		Vendor Total	\$ 15.14	
HARMONY CDD C/O U.S.	012324-1	R	268,291.59	268,291.59
BANK	012324-2	R	6,767.18	6,767.18
	012224-203	R	863,637.61	863,637.61
	012224-204	R	393,416.23	393,416.23
		Vendor Total	\$ 1,532,112.61	

**HARMONY
COMMUNITY DEVELOPMENT DISTRICT**

Agenda Page #95

General Fund

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount	
HQA	267	R	279.95	279.95
		R	279.95	279.95
		Vendor Total	\$ 559.90	
INFRAMARK, LLC	107040	R	48,867.85	48,867.85
	108544	R	37,261.50	37,261.50
	109091	R	1,009.15	1,009.15
	109996	R	37,261.50	37,261.50
		Vendor Total	\$ 124,400.00	
KUTAK ROCK LLP	3294936	R	3,653.59	3,653.59
		Vendor Total	\$ 3,653.59	
LLS TAX SOLUTIONS INC	3267	R	600.00	600.00
		Vendor Total	\$ 600.00	
MARICA SIMMONS	12424	R	2,500.00	2,500.00
		Vendor Total	\$ 2,500.00	
MARTZ PRESSURE WASHING & MAINTENANCE	4871	R	1,245.00	1,245.00
		Vendor Total	\$ 1,245.00	
NUTRIEN AG SOLUTIONS	IN53110590	R	1,067.50	1,067.50
		Vendor Total	\$ 1,067.50	
ORLANDO UTILITIES COMMISSION	12023-9921 ACH	R	12,816.99	12,816.99
		Vendor Total	\$ 12,816.99	
PEGASUS ENGINEERING, LLC	227017	R	5,929.50	5,929.50
	227050	R	19,062.39	19,062.39
		Vendor Total	\$ 24,991.89	
PROPET DISTRIBUTORS, INC	144468	R	1,739.00	1,739.00
		Vendor Total	\$ 1,739.00	

**HARMONY
COMMUNITY DEVELOPMENT DISTRICT**

General Fund

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount	
SYMBIONT SERVICE CORP.	SS15323-WF	R	38,970.00	38,970.00
		Vendor Total	\$ 38,970.00	
TECHNI-POOLS	52569	R	\$ 780.56	780.56
		Vendor Total	\$ 780.56	
TOHO WATER AUTHORITY	12023-9921		\$ 13,052.70	13,052.70
		Vendor Total	\$ 13,052.70	
WASTE CONNECTIONS FLORIDA	1477906W460	R	346.21	346.21
		Vendor Total	\$ 346.21	

Total Invoices \$ 1,848,834.82

Subsection 5D

Arbitrage Rebate Report



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

January 18, 2024

Mr. Stephen Bloom
Harmony Community Development District
c/o Inframark Infrastructure Management Services
210 N. University Drive, Suite 702
Coral Springs, Florida 33071

\$13,945,000
Harmony Community Development District
(Osceola County, Florida)
Capital Improvement Revenue Refunding Bonds, Series 2014
("Bonds")

Dear Mr. Bloom:

Attached you will find our arbitrage rebate report for the above-referenced Bonds for the annual period ended June 29, 2023 ("Computation Period"). This report indicates that there is no cumulative rebate requirement liability as of June 29, 2023.

The next annual arbitrage rebate calculation date is June 29, 2024. If you have any questions or comments, please do not hesitate to contact me at (850) 754-0311 or by email at liscott@llstax.com.

Sincerely,

Linda L. Scott

Linda L. Scott, CPA

cc: Ms. Leanne Duffy, US Bank

Harmony Community Development District

*\$13,945,000 Harmony Community Development District
(Osceola County, Florida) Capital Improvement Revenue
Refunding Bonds, Series 2014*

For the period ended June 29, 2023



LLS Tax Solutions Inc.
2172 W. Nine Mile Rd.
#352
Pensacola, FL 32534
Telephone: 850-754-0311
Email: liscott@llstax.com

January 18, 2024

Harmony Community Development District
c/o Inframark Infrastructure Management Services
210 N. University Drive, Suite 702
Coral Springs, Florida 33071

Re: \$13,945,000 Harmony Community Development District (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014 ("Bonds")

Harmony Community Development District ("Client") has requested that we prepare certain computations related to the above-described Bonds for the period ended June 29, 2023 ("Computation Period"). The scope of our engagement consisted of the preparation of computations to determine the Rebate Requirement for the Bonds for the Computation Period as described in Section 148(f) of the Internal Revenue Code of 1986, as amended ("Code"), and this report is not to be used for any other purpose.

In order to prepare these computations, we were provided by the Client with and have relied upon certain closing documents for the Bonds and investment earnings information on the proceeds of the Bonds during the Computation Period. The attached schedule is based upon the aforementioned information provided to us. The assumptions and computational methods we used in the preparation of the schedule are described in the Summary of Notes, Assumptions, Definitions and Source Information. A brief description of the schedule is also attached.

The results of our computations indicate a negative Cumulative Rebate Requirement of \$(475,549.62) at June 29, 2023. As such, no amount must be on deposit in the Rebate Fund, nor remitted to the United States Government.

As specified in the Federal Tax Certificate, the calculations have been performed based upon a Bond Yield of 5.3264%. Accordingly, we have not recomputed the Bond Yield.

The scope of our engagement was limited to the preparation of a mathematically accurate Rebate Requirement for the Bonds for the Computation Period based on the information provided to us. The Rebate Requirement has been determined as described in the Code, and regulations promulgated thereunder ("Regulations"). We have no obligation to update this report because of events occurring, or information coming to our attention, subsequent to the date of this report.

LLS Tax Solutions Inc.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Harmony Community Development District

January 18, 2024

\$13,945,000 (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014

For the period ended June 29, 2023

NOTES AND ASSUMPTIONS

1. The issue date of the Bonds is June 30, 2014.
2. The end of the first Bond Year for the Bonds is June 29, 2015.
3. Computations of yield are based upon a 30-day month, a 360-day year and semiannual compounding.
4. We have assumed that the only funds and accounts relating to the Bonds that are subject to rebate under Section 148(f) the Code are shown in the attached schedule.
5. For investment cash flow purposes, all payments and receipts are assumed to be paid or received, respectively, as shown in the attached schedule. In determining the Rebate Requirement for the Bonds, we have relied on information provided by you without independent verification, and we can therefore express no opinion as to the completeness or suitability of such information for such purposes. In addition, we have undertaken no responsibility to review the tax-exempt status of interest on the Bonds.
6. We have assumed that the purchase and sale prices of all investments as represented to us are at fair market value, exclusive of brokerage commissions, administrative expenses, or similar expenses, and representative of arms' length transactions that did not artificially reduce the Rebate Requirement for the Bonds, and that no "prohibited payments" occurred and no "imputed receipts" are required with respect to the Bonds.
7. Ninety percent (90%) of the Rebate Requirement as of the next "computation date" ("Next Computation Date") is due to the United States Treasury not later than 60 days thereafter ("Next Payment Date"). (An issuer may select any date as a computation date, as long as the first computation date is not later than five years after the issue date, and each subsequent computation date is no more than five years after the previous computation date.) No other payment of rebate is required prior to the Next Payment Date. The Rebate Requirement as of the Next Computation Date will not be the Rebate Requirement reflected herein, but will be based on future computations that will include the period ending on the Next Computation Date. If all of the Bonds are retired prior to what would have been the Next Computation Date, one hundred percent (100%) of the unpaid Rebate Requirement computed as of the date of retirement will be due to the United States Treasury not later than 60 days thereafter.
8. For purposes of determining what constitutes an "issue" under Section 148(f) of the Code, we have assumed that the Bonds constitute a single issue and are not required to be aggregated with any other bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Harmony Community Development District

January 18, 2024

\$13,945,000 (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014

For the period ended June 29, 2023

NOTES AND ASSUMPTIONS (cont'd)

9. The accrual basis of accounting has been used to calculate earnings on investments. Earnings accrued but not received at the last day of the Computation Period are treated as though received on that day. For investments purchased at a premium or a discount (if any), amortization or accretion is included in the earnings accrued at the last day of the Computation Period. Such amortization or accretion is computed in such a manner as to result in a constant rate of return for such investment. This is equivalent to the “present value” method of valuation that is described in the Regulations.
10. No provision has been made in this report for any debt service fund. Under Section 148(f)(4)(A) of the Code, a “bona fide debt service fund” for public purpose bonds issued after November 10, 1988, is not subject to rebate if the average maturity of the issue of bonds is at least five years and the rates of interest on the bonds are fixed at the issue date. It appears and has been assumed that the debt service fund allocable to the Bonds qualifies as a bona fide debt service fund, and that this provision applies to the Bonds.
11. The 2014 Bonds were issued for the purposes of, together with other legally available monies of the District, to (i) defease and refund all of the District's outstanding Capital Improvement Revenue Bonds, Series 2001, (ii) pay certain costs associated with the issuance of the 2014 Bonds, and (iii) make a deposit into the 2014 Reserve Account for the benefit of all of the 2014 Bonds.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Harmony Community Development District

January 18, 2024

\$13,945,000 (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014

For the period ended June 29, 2023

DEFINITIONS

1. *Bond Year*: Each one-year period that ends on the day selected by the Client. The first and last Bond Years may be shorter periods.
2. *Bond Yield*: The yield that, when used in computing the present value (at the issue date of the Bonds) of all scheduled payments of principal and interest to be paid over the life of the Bonds, produces an amount equal to the Issue Price.
3. *Allowable Earnings*: The amount that would have been earned if all nonpurpose investments were invested at a rate equal to the Bond Yield, which amount is determined under a future value method described in the Regulations.
4. *Computation Date Credit*: A credit allowed by the Regulations as a reduction to the Rebate Requirement on certain prescribed dates.
5. *Rebate Requirement*: The excess of actual earnings over Allowable Earnings and Computation Date Credits.
6. *Issue Price*: Generally, the initial offering price at which a substantial portion of the Bonds is sold to the public. For this purpose, 10% is a substantial portion.

SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND DESCRIPTION OF SCHEDULE

Harmony Community Development District

January 18, 2024

\$13,945,000 (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014

For the period ended June 29, 2023

SOURCE INFORMATION

Bonds

Source

Closing Date

Federal Tax Certificate

Bond Yield

Federal Tax Certificate

Investments

Source

Principal and Interest Receipt Amounts
and Dates

Trust Statements

Investment Dates and Purchase Prices

Trust Statements

**SUMMARY OF NOTES, ASSUMPTIONS, DEFINITIONS, SOURCE INFORMATION, AND
DESCRIPTION OF SCHEDULE**

Harmony Community Development District

January 18, 2024

\$13,945,000 (Osceola County, Florida) Capital Improvement Revenue Refunding Bonds, Series 2014

For the period ended June 29, 2023

DESCRIPTION OF SCHEDULE

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

Schedule 1 sets forth the amount of interest receipts and gains/losses on sales of investments and the calculation of the Rebate Requirement.

\$13,945,000 HARMONY COMMUNITY DEVELOPMENT DISTRICT (OSCEOLA COUNTY, FLORIDA)
CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2014

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

6 / 30 / 2014 ISSUE DATE
6 / 30 / 2019 BEGINNING OF COMPUTATION PERIOD
6 / 29 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3264%	ALLOWABLE EARNINGS
6 / 30 / 2019	BEGINNING BALANCE		0.00	607,459.27	749,500.84	142,041.57
6 / 30 / 2019	INTEREST ACCRUAL REVERSAL		(146.77)	0.00	0.00	0.00
7 / 1 / 2019	RESERVE FUND		151.83	0.00	0.00	0.00
7 / 2 / 2019	RESERVE FUND		0.00	(151.83)	(187.28)	(35.45)
8 / 1 / 2019	RESERVE FUND		130.74	0.00	0.00	0.00
8 / 2 / 2019	RESERVE FUND		0.00	(130.74)	(160.56)	(29.82)
9 / 3 / 2019	RESERVE FUND		784.45	0.00	0.00	0.00
9 / 4 / 2019	RESERVE FUND		0.00	(784.45)	(958.87)	(174.42)
10 / 1 / 2019	RESERVE FUND		718.66	0.00	0.00	0.00
10 / 2 / 2019	RESERVE FUND		0.00	(718.66)	(874.87)	(156.21)
11 / 1 / 2019	RESERVE FUND		677.32	0.00	0.00	0.00
11 / 4 / 2019	RESERVE FUND		0.00	(677.32)	(820.70)	(143.38)
12 / 2 / 2019	RESERVE FUND		582.01	0.00	0.00	0.00
12 / 3 / 2019	RESERVE FUND		0.00	(582.01)	(702.24)	(120.23)
1 / 2 / 2020	RESERVE FUND		601.41	0.00	0.00	0.00
1 / 3 / 2020	RESERVE FUND		0.00	(601.41)	(722.47)	(121.06)
2 / 3 / 2020	RESERVE FUND		601.41	0.00	0.00	0.00
2 / 4 / 2020	RESERVE FUND		0.00	(601.41)	(719.21)	(117.80)
3 / 2 / 2020	RESERVE FUND		541.52	0.00	0.00	0.00
3 / 3 / 2020	RESERVE FUND		0.00	(541.52)	(644.85)	(103.33)
4 / 1 / 2020	RESERVE FUND		202.78	0.00	0.00	0.00
4 / 2 / 2020	RESERVE FUND		0.00	(202.78)	(240.45)	(37.67)
5 / 1 / 2020	RESERVE FUND		10.12	0.00	0.00	0.00
5 / 4 / 2020	RESERVE FUND		0.00	(10.12)	(11.94)	(1.82)
6 / 1 / 2020	RESERVE FUND		10.46	0.00	0.00	0.00
6 / 2 / 2020	RESERVE FUND		0.00	(10.46)	(12.30)	(1.84)
7 / 1 / 2020	RESERVE FUND		8.10	0.00	0.00	0.00
7 / 2 / 2020	RESERVE FUND		0.00	(8.10)	(9.48)	(1.38)
8 / 3 / 2020	RESERVE FUND		5.40	0.00	0.00	0.00
8 / 4 / 2020	RESERVE FUND		0.00	(5.40)	(6.29)	(0.89)

\$13,945,000 HARMONY COMMUNITY DEVELOPMENT DISTRICT (OSCEOLA COUNTY, FLORIDA)
CAPITAL IMPROVEMENT REVENUE REFUNDING BONDS, SERIES 2014

SCHEDULE 1 - REBATE REQUIREMENT CALCULATION

6 / 30 / 2014 ISSUE DATE
6 / 30 / 2019 BEGINNING OF COMPUTATION PERIOD
6 / 29 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3264%	ALLOWABLE EARNINGS
9 / 1 / 2020	RESERVE FUND		2.62	0.00	0.00	0.00
9 / 2 / 2020	RESERVE FUND		0.00	(2.62)	(3.04)	(0.42)
10 / 1 / 2020	RESERVE FUND		2.53	0.00	0.00	0.00
10 / 2 / 2020	RESERVE FUND		0.00	(2.53)	(2.92)	(0.39)
11 / 2 / 2020	RESERVE FUND		2.61	0.00	0.00	0.00
11 / 3 / 2020	RESERVE FUND		0.00	(2.61)	(3.00)	(0.39)
12 / 1 / 2020	RESERVE FUND		2.53	0.00	0.00	0.00
12 / 2 / 2020	RESERVE FUND		0.00	(2.53)	(2.90)	(0.37)
1 / 4 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
1 / 5 / 2021	RESERVE FUND		0.00	(2.61)	(2.97)	(0.36)
2 / 1 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
2 / 2 / 2021	RESERVE FUND		0.00	(2.61)	(2.96)	(0.35)
3 / 1 / 2021	RESERVE FUND		2.36	0.00	0.00	0.00
3 / 2 / 2021	RESERVE FUND		0.00	(2.36)	(2.67)	(0.31)
4 / 1 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
4 / 2 / 2021	RESERVE FUND		0.00	(2.61)	(2.94)	(0.33)
5 / 3 / 2021	RESERVE FUND		2.53	0.00	0.00	0.00
5 / 4 / 2021	RESERVE FUND		0.00	(2.53)	(2.83)	(0.30)
6 / 1 / 2021	RESERVE FUND		2.62	0.00	0.00	0.00
6 / 2 / 2021	RESERVE FUND		0.00	(2.62)	(2.92)	(0.30)
7 / 1 / 2021	RESERVE FUND		2.53	0.00	0.00	0.00
7 / 2 / 2021	RESERVE FUND		0.00	(2.53)	(2.81)	(0.28)
8 / 2 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
8 / 3 / 2021	RESERVE FUND		0.00	(2.61)	(2.88)	(0.27)
9 / 1 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
9 / 2 / 2021	RESERVE FUND		0.00	(2.61)	(2.87)	(0.26)
10 / 1 / 2021	RESERVE FUND		2.53	0.00	0.00	0.00
10 / 4 / 2021	RESERVE FUND		0.00	(2.53)	(2.77)	(0.24)
11 / 1 / 2021	RESERVE FUND		2.61	0.00	0.00	0.00
11 / 2 / 2021	RESERVE FUND		0.00	(2.61)	(2.85)	(0.24)

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6 / 30 / 2014 ISSUE DATE
6 / 30 / 2019 BEGINNING OF COMPUTATION PERIOD
6 / 29 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3264%	ALLOWABLE EARNINGS
12 / 1 / 2021	RESERVE FUND		2.53	0.00	0.00	0.00
12 / 2 / 2021	RESERVE FUND		0.00	(2.53)	(2.75)	(0.22)
1 / 3 / 2022	RESERVE FUND		2.61	0.00	0.00	0.00
1 / 4 / 2022	RESERVE FUND		0.00	(2.61)	(2.82)	(0.21)
2 / 1 / 2022	RESERVE FUND		2.62	0.00	0.00	0.00
2 / 2 / 2022	RESERVE FUND		0.00	(2.62)	(2.82)	(0.20)
3 / 1 / 2022	RESERVE FUND		2.36	0.00	0.00	0.00
3 / 2 / 2022	RESERVE FUND		0.00	(2.36)	(2.53)	(0.17)
4 / 1 / 2022	RESERVE FUND		2.61	0.00	0.00	0.00
4 / 4 / 2022	RESERVE FUND		0.00	(2.61)	(2.79)	(0.18)
5 / 2 / 2022	RESERVE FUND		2.53	0.00	0.00	0.00
5 / 3 / 2022	RESERVE FUND		0.00	(2.53)	(2.69)	(0.16)
6 / 1 / 2022	RESERVE FUND		2.61	0.00	0.00	0.00
6 / 2 / 2022	RESERVE FUND		0.00	(2.61)	(2.76)	(0.15)
7 / 1 / 2022	RESERVE FUND		2.53	0.00	0.00	0.00
7 / 5 / 2022	RESERVE FUND		0.00	(2.53)	(2.66)	(0.13)
8 / 1 / 2022	RESERVE FUND		2.61	0.00	0.00	0.00
8 / 2 / 2022	RESERVE FUND		0.00	(2.61)	(2.74)	(0.13)
9 / 1 / 2022	RESERVE FUND		2.61	0.00	0.00	0.00
9 / 2 / 2022	RESERVE FUND		0.00	(2.61)	(2.73)	(0.12)
10 / 3 / 2022	RESERVE FUND		2.53	0.00	0.00	0.00
10 / 4 / 2022	RESERVE FUND		0.00	(2.53)	(2.63)	(0.10)
11 / 1 / 2022	RESERVE FUND		2.62	0.00	0.00	0.00
11 / 2 / 2022	RESERVE FUND		0.00	(2.62)	(2.71)	(0.09)
12 / 1 / 2022	RESERVE FUND		2.53	0.00	0.00	0.00
12 / 2 / 2022	RESERVE FUND		0.00	(2.53)	(2.61)	(0.08)
1 / 3 / 2023	RESERVE FUND		2.61	0.00	0.00	0.00
1 / 4 / 2023	RESERVE FUND		0.00	(2.61)	(2.68)	(0.07)
2 / 1 / 2023	RESERVE FUND		2.62	0.00	0.00	0.00
2 / 2 / 2023	RESERVE FUND		0.00	(2.62)	(2.68)	(0.06)

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6 / 30 / 2014 ISSUE DATE
6 / 30 / 2019 BEGINNING OF COMPUTATION PERIOD
6 / 29 / 2023 COMPUTATION DATE

DATE	FUND/ACCOUNT	INVESTMENT VALUE AT COMPUTATION DATE	EARNINGS ON INVESTMENTS	OTHER DEPOSITS (WITHDRAWALS)	FUTURE VALUE AT BOND YIELD 5.3264%	ALLOWABLE EARNINGS
3 / 1 / 2023	RESERVE FUND		2.36	0.00	0.00	0.00
3 / 2 / 2023	RESERVE FUND		0.00	(2.36)	(2.40)	(0.04)
4 / 3 / 2023	RESERVE FUND		2.61	0.00	0.00	0.00
4 / 4 / 2023	RESERVE FUND		0.00	(2.61)	(2.64)	(0.03)
5 / 1 / 2023	RESERVE FUND		2.53	0.00	0.00	0.00
5 / 2 / 2023	RESERVE FUND		0.00	(2.53)	(2.55)	(0.02)
6 / 1 / 2023	RESERVE FUND		2.61	0.00	0.00	0.00
6 / 2 / 2023	RESERVE FUND		0.00	(2.61)	(2.62)	(0.01)
6 / 27 / 2023	RESERVE FUND		0.59	0.00	0.00	0.00
6 / 29 / 2023	INTEREST ACCRUAL		1,833.59	0.00	0.00	0.00
		<u>609,146.68</u>	<u>6,800.78</u>	<u>602,345.90</u>	<u>743,335.19</u>	<u>140,989.29</u>
	ACTUAL EARNINGS		6,800.78			
	ALLOWABLE EARNINGS		<u>140,989.29</u>			
	REBATE REQUIREMENT		(134,188.51)			
	FUTURE VALUE OF 6/29/2019 CUMULATIVE REBATE REQUIREMENT		(333,434.37)			
	FUTURE VALUE OF 6/29/2020 COMPUTATION DATE CREDIT		(2,060.64)			
	FUTURE VALUE OF 6/29/2021 COMPUTATION DATE CREDIT		(1,977.33)			
	FUTURE VALUE OF 6/29/2022 COMPUTATION DATE CREDIT		(1,928.77)			
	COMPUTATION DATE CREDIT		<u>(1,960.00)</u>			
	CUMULATIVE REBATE REQUIREMENT		<u>(475,549.62)</u>			