

**HARMONY
COMMUNITY DEVELOPMENT DISTRICT
AGENDA PACKAGE**

Thursday, November 21, 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

Harmony Community Development District

Board of Supervisors

Daniel Leet, Vice Chairman
 Lucas Chokanis, Assistant Secretary
 Joellyn Phillips, Assistant Secretary
 Brittany Coronel, Supervisor
 Julie Nichols Williams, Supervisor

Staff:

Howard Neal, District Manager
 Joseph Gonzalez, District Manager
 Michael Eckert, District Counsel
 David Hamstra, District Engineer
 Jose (Raul) Pabon, Field Supervisor

Meeting Agenda

Thursday, November 21, 2024 – 6:00 p.m.

- 1. Call to Order and Roll Call**
- 2. Audience Comments** – Three- (3) Minute Time Limit
- 3. Administrative Matters**
 - A. Oath of Office to Newly Elected Board Members
 - B. Resolution 2025-1, Designating Officers of the District Page 3
 - C. Consideration of Resolution 2025-02, Recognizing the Contributions of Ms. Kassel Page 4
 - D. Consideration of Resolution 2025-03, Recognizing the Contributions of Mr. LeMenager..... Page 5
- 4. Staff Reports**
 - A. Landscaping: Benchmark Landscaping/United Land Services
 - B. Field Manager: Inframark
 - i. Monthly Report Page 6
 - C. District Engineer: Pegasus Engineering
 - i. Clay Brick Road Sidewalk Improvements
 - ii. Greenwood Alleyway.....
 - D. District Counsel: Kutak Rock
 - E. District Manager: Inframark
 - i. Field/Administrative Position
- 5. Business Items**
 - A. Discussion of GOGov App Proposal Page 14
 - B. Discussion of Harmony Credit Card Limit Increase
- 6. Consent Agenda**
 - A. Minutes from October 24, 2024, Regular Meeting..... Page 22
 - B. Financial Statements – October Page 30
 - C. Check Register #294..... Page 42
 - D. Consideration of Motion Assigning Fund Balance for Fiscal Year 2024..... Page 44
 - E. Ratification of Audit Engagement Letter FY 2024..... Page 45
- 7. Supervisor Requests**
- 8. Adjournment**

The next meeting is scheduled for Thursday, December 19, 2024, at 6:00 p.m. (Third Thursday)

District Office:

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

Meeting Location:

7530 Old Melbourne Highway
 St. Cloud, FL 34773

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

RESOLUTION 2025-01

**A RESOLUTION DESIGNATING OFFICERS OF THE
HARMONY COMMUNITY DEVELOPMENT DISTRICT**

WHEREAS, the Board of Supervisors of the Harmony Community Development District desires to appoint the below-recited persons to the offices specified.

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

1. The following persons were appointed to the offices shown, to wit:

_____	Chairman
_____	Vice Chairman
<u>Jennifer Goldyn</u>	Secretary
<u>Leah Popelka</u>	Treasurer
<u>Angel Montagna</u>	Assistant Treasurer
<u>Joseph Gonzalez</u>	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

APPROVED AND EXECUTED THIS, 21st DAY OF NOVEMBER, 2024.

Secretary/Assistant Secretary

Chair/Vice Chair

Resolution 2025-02**A RESOLUTION OF THE BOARD OF SUPERVISORS RECOGNIZING THE CONTRIBUTIONS OF KERUL KASSEL.**

WHEREAS, the Harmony Community Development District (“District”) is a special-purpose District created by law and established by the Board of County Commissioners of Osceola County, pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is a special-purpose local government, charged with the sole duty and responsibility of managing the works of the District, including designing, financing, constructing, and operating capital infrastructure to support Harmony, a planned community in Osceola County, Florida; and

WHEREAS, the major function of the District was and is the pin-pointed, focused management of the works of the District, including alleys, sidewalks, landscaping, stormwater management, aquatic weed control, and recreational facilities; and

WHEREAS, Kerul Kassel demonstrated a dedication and devotion to preserving and protecting the interests of the District, and assuring the aforesaid infrastructure systems be managed to the highest standards in a timely and economical way; and

WHEREAS, Ms. Kassel’s energy, leadership, creativity, guidance, counsel, and efforts constitute a substantial contribution to the continued outstanding success of the Harmony community; and

WHEREAS, Ms. Kassel provided leadership, wisdom, and direction in serving on the Board of Supervisors since November 2008, serving as Assistant Secretary; and

WHEREAS, the Board finds it fitting and proper that official recognition be given to Ms. Kassel for her service and dedication to the Harmony community;

NOW, THEREFORE, BE IT RESOLVED, that the members of the Board of Supervisors of the Harmony Community Development District, for and on behalf of themselves and on behalf of the District, express their appreciation and gratitude to Ms. Kassel for her efforts and contributions to the ongoing success of the Harmony community.

UNANIMOUSLY APPROVED and EXECUTED this 21st day of November, 2024.

Daniel Leet, Seat 1

Joellyn Phillips, Seat 2

Brittany Coronel, Seat 3

Lucas Chokanis, Seat 4

Julie Nichols Williams, Seat 5

Howard Neal, Manager

Resolution 2025-03**A RESOLUTION OF THE BOARD OF SUPERVISORS RECOGNIZING THE CONTRIBUTIONS OF MARK LEMENAGER.**

WHEREAS, the Harmony Community Development District (“District”) is a special-purpose District created by law and established by the Board of County Commissioners of Osceola County, pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, the District is a special-purpose local government, charged with the sole duty and responsibility of managing the works of the District, including designing, financing, constructing, and operating capital infrastructure to support Harmony, a planned community in Osceola County, Florida; and

WHEREAS, the major function of the District was and is the pin-pointed, focused management of the works of the District, including alleys, sidewalks, landscaping, stormwater management, aquatic weed control, and recreational facilities; and

WHEREAS, Mark LeMenager demonstrated a dedication and devotion to preserving and protecting the interests of the District, and assuring the aforesaid infrastructure systems be managed to the highest standards in a timely and economical way; and

WHEREAS, Mr. LeMenager’s energy, leadership, creativity, guidance, counsel, and efforts constitute a substantial contribution to the continued outstanding success of the Harmony community; and

WHEREAS, Mr. LeMenager provided leadership, wisdom, and direction in serving on the Board of Supervisors beginning November 2008 to November 2016 as Assistant Secretary and Vice Chairman, and from November 2023 as Chairman; and

WHEREAS, the Board finds it fitting and proper that official recognition be given to Mr. LeMenager’s for his many achievements and dedication to the Harmony community;

NOW, THEREFORE, BE IT RESOLVED, that the members of the Board of Supervisors of the Harmony Community Development District, for and on behalf of themselves and on behalf of the District, express their appreciation and gratitude to Mr. LeMenager for his efforts and contributions to the ongoing success of the Harmony community.

UNANIMOUSLY APPROVED and EXECUTED this 21st day of November, 2024.

Daniel Leet, Seat 1

Joellyn Phillips, Seat 2

Brittany Coronel, Seat 3

Lucas Chokanis, Seat 4

Julie Nichols Williams, Seat 5

Howard Neal, Manager

Howard Neal
Inframark

HARMONY CDD NOVEMBER FIELD INSPECTION

Tuesday, November 5, 2024

26 Issues Identified



TOWN SQUARE OUTLET INOPERABLE

Assigned To Inframark

Field staff have all the outlets in the town square working except for two. They are troubleshooting these two.

this will be done by next week -
Completed

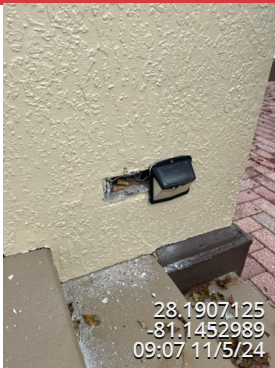


PODOCARPUS HEDGE DEAD

Assigned To United Landscaping

Proposal to replace dead and missing Podocarpus.

United -
we will provide proposal to replace dead plants



BROKEN LIGHTS IN TOWN SQUARE

Assigned To Inframark

The light has been vandalized during Halloween and needs to be replaced.

It is schedule for next week



SIDEWALK PANEL REPLACEMENT

Assigned To Inframark

Field Supervisor is going through the community and marking panels for replacement.

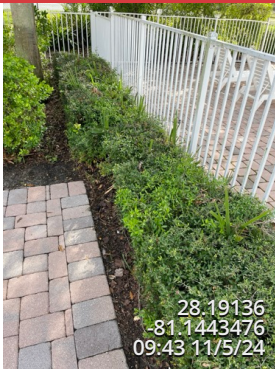


SWIM CLUB BABY CHANGING TABLE

Assigned To Inframark

Replace baby changing table as it is not able to be secured in place.

already order the table waiting to be delivered



TRIM HEDGES AT SWIM CLUB

Assigned To United Landscaping

Hedge trimming has been scheduled and will be completed in a week.

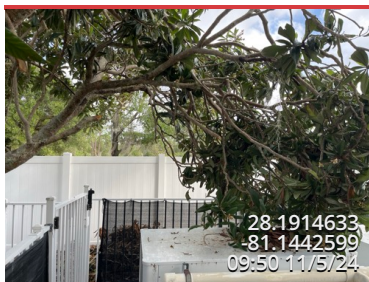
confirmed it will be trimmed on 11/14/24



LEAK IN SWIM CLUB POOL CONNECTION

Assigned To Spies And Inframark

Will need to get a technician out to determine what is causing the leak.



TRIM TREE - SWIM CLUB

Assigned To Inframark

Trim tree limb away from pool equipment.

it was done 11/07/24



REMOVE PALM - SWIM CLUB

Assigned To United Landscaping And Inframark

Proposal to remove dead Palm tree. Inframark will do the pavers once removed.

United - proposal will be up for review at next cdd meeting



TRIM PALMS - SWIM CLUB

Assigned To United Landscaping

Find out when the next time palms are due to be trimmed.

they are due to be trimmed in march of 2025



MULCH

Assigned To United Landscaping

Find out when the mulch is due to be replaced as it is missing in places at the pools and town square.

i will discuss with the Board in next cdd meeting



PAINT BEAMS - SWIM CLUB

Assigned To Inframark

Will pressure wash beams and paint.

it is schedule for the next two weeks

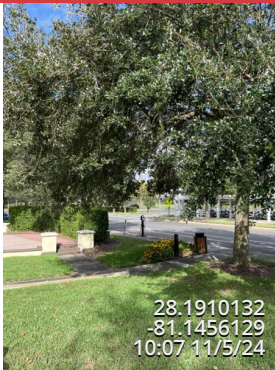


DEAD OAK TREE - SWIM CLUB

Assigned To United Landscaping

Proposal need to replace the tree. Remove stump and install new tree.

proposal will be available for review in next cdd meeting



TRIM LOW HANGING LIMBS - TOWN SQUARE

Assigned To United Landscaping

Low hanging limbs in town square need to be trimmed to raise canopy.

United - oak tree trimming will start in the off season November through March



IRRIGATION ISSUE

Assigned To United Landscaping

Appears to be a stuck irrigation valve along Five Oaks Drive.

corrected .cleaned valve



REPLACE ANGLE MIRROR

Assigned To Inframark

Mirror at the Garden Rd exit damaged during Hurricane and will be replaced.

waiting for delivery



PLAYGROUND MULCH

Assigned To United Landscaping

Proposal needed to replace playground ADA mulch.

will review at next cdd meeting .all playgrounds need mulch



PLAYGROUND TREAD

Assigned To Inframark

Black surface on the playground equipment needs to be redone.



IRRIGATION INSPECTION - MIDDLEBROOK PL

Assigned To United Landscaping

Irrigation is not functioning correctly and needs to be inspected.

will be inspected 11/21/24



PRESSURE WASHING WALKING PATH

Assigned To Inframark

Pressure washing is ongoing and field staff are doing a great job.



PAINT PERGOLA- ASHLEY POOL

Assigned To Inframark

Pergola needs to be painted.

it is schedule for the next two weeks



TRIM TREES - ASHLEY POOL

Assigned To United Landscaping

Trim overhanging limbs away from the pool and fences.

oak trees will be trimmed November through March



IRRIGATION DAMAGED

Assigned To United Landscaping

Sprinkler has been damaged and will need to be relocated to avoid future damage.

will be done this month



PAINT EXTERIOR - BUCK LAKE RESTROOMS

Assigned To Inframark

Exterior needs to be painted due to discoloration.

will be done by next Friday



DEAD PLANTS - BUCK LAKE

Assigned To United Landscaping

Proposal needed to replace dead bushes will be needed.

proposal for all dead plants will be ready for review at next cdd meeting



LEAKING BACKFLOW - SPLASH PAD

Assigned To Plumber

Plumber needed to repair backflow.

Harmony Community Development District, FL

Citizen Request Management (CRM), Citizen Notifications & Alerts

November 14, 2024

Prepared By:

Kevin Strauss

(631) 861-5812

Kevin@gogovapps.com

Subscriptions & Services

Description	Amount
GOREquest Citizen Request Management (CRM) - Unlimited Subscription	\$9,600 /year
GONotify Citizen Notifications & Alerts (Notify) - Unlimited Subscription	\$4,260 /year
Services: \$0 Annually: \$13,860	

Order Details

Primary Contact			
Contact Name:		Phone:	
Title:		Email:	

Billing Information			
Contact Name:		Phone:	
PO #: (Optional)		Email:	

Contract Term Information	
Initial Subscription Period:	12 months starting:

Terms & Conditions

The following terms are the latest version of the GOGov Master Terms & Conditions that is maintained and updated. No part of these terms may be modified other than the “Special Terms & Exceptions” section.

1. **Ownership & License:** GOGov, Inc. (dba “GOGov”) owns all intellectual property in the software products listed in the Subscription and Services section (collectively “Software” or “Subscription Services”) in the Order Form. Customer shall not modify, adapt, translate, rent, lease or otherwise attempt to discover the Software source code. The following terms and conditions (this “Agreement”) will be effective as of the date of last signature of the Order Form (“Effective Date”) and will be governed by the laws in force in the State of New York.
2. **Software License.** The Software subscription and the accompanying files, software updates, lists and documentation are licensed, not sold, to you. You may use the Software if you maintain your annual subscription.
3. **Continued Services**
 - 3.1 **Hosting.** GOGov agrees to maintain Customer data in a secure datacenter and is committed to providing 99.5% uptime and availability. GOGov will perform nightly backups of your hosted data to an alternate physical location.
 - 3.2 **Ownership of Data.** All hosted data specific to Customer is owned by the Customer. Within thirty (30) calendar days following termination of this Agreement, the Customer can request and GOGov will provide a complete copy of Customer’s data without additional charge through a downloadable zip file provided the customer is current on payments.
4. **Payment Terms & Fees**
 - 4.1 **Subscription Term and Termination.** The initial Subscription Term of this Agreement begins on Effective Date (last signature) and will continue to the end of the Initial Subscription Period listed in the Order Form. At the end of the initial Subscription Term, Customer’s subscription and this Agreement will renew for an additional twelve (12) month term and for subsequent twelve (12) month periods thereafter. Quotes for budgeting purposes will be sent 6 months prior to subscription renewal. Invoices are sent approximately 60 days prior to subscription renewal. To cancel this agreement, Customer should submit written notice to GOGov at Billing@GOGovApps.com not less than sixty (60) calendar days prior to the end of the then-current Term. GOGov reserves the right to increase the annual fees by 7% on the anniversary date of each annual term.
 - 4.2 **Payment Terms.** Initial payment is due at the beginning of the subscription term. Each subsequent annual billing will be due on the anniversary date of the initial term. Payment Terms are **NET 30 Days** from the invoice date.
 - 4.3 **Taxes & Obligations.** Customer agrees to pay the amounts specified in the Order, which are non-cancelable and non-refundable, based on services purchased, not usage. Fees do not include any applicable taxes (e.g. sales, VAT, or withholding). For non-tax-exempt customers, Customer is responsible for paying all Taxes associated with its purchases hereunder and may be invoices separately by GOGov.
 - 4.4 **Convenience Fees.** For GOGov products that manage credit card processing, GOGov will add a Convenience Fee of \$3.00 plus 3% per transaction to offset the costs of online processing.
 - 4.5 **Voice & SMS.** For customers using Voice and SMS services only. Customer must purchase a minimum of 10,000 credits per year to keep the Voice & SMS subscription active. Credits are non-refundable but will carry forward as long as the subscription remains active. Each SMS message uses 1-credit for each segment (160 characters) sent or received. Voice services use 1-credit per minute of outbound or inbound calls, except for calls to Alaska (907 area code) which cost 7-credits per minute (credit costs are subject to change). Upon cancellation of the Voice & SMS subscription any unused credits are forfeit and the leased Phone Number will be released and no longer available. Customer must abide by all federal and state laws and regulations for SMS & Voice calling usage including following a proper opt-in process (gogovapps.com/terms#sms).
5. **Limitation of Liability.** GOGov will, at all times during the Agreement, maintain appropriate insurance coverage. In no event will GOGov’s cumulative liability for any general, incidental, special, compensatory, or punitive damages whatsoever suffered by Customer or any other person or entity exceed 50% of the annual contract value at the point in time when the circumstances came about to such claim(s) of liability, even if GOGov or its agents have been advised of the possibility of such damages.

6. **Updating of Terms.** Upon each renewal of this Agreement, the latest Master Terms & Conditions that GOGov has published within the software ninety (90) days prior to the renewal date shall replace these terms. Any Special Terms & Exceptions listed in the original document shall carryover to the renewal terms. We reserve the right to change our Master Terms & Conditions at any time. If the changes are material, GOGov will advise the Customer by email or posting a notice on the site before changes go into effect. If the Customer does not agree to the new terms, Customer may contact Support@GOGovApps.com to have objections considered.
7. **Other Provisions**
- 7.1 *Other Public Agency Orders.* Other public agencies may utilize the terms and conditions established by this Agreement if agreeable to all parties. Customer does not accept any responsibility or involvement in the purchase orders or contracts issues by other public agencies.
- 7.2 *Alternate Terms Disclaimed.* The parties expressly disclaim any alternate terms and conditions accompanying drafts and/or purchase orders issued by Customer.
8. **Special Terms & Exceptions.** None.

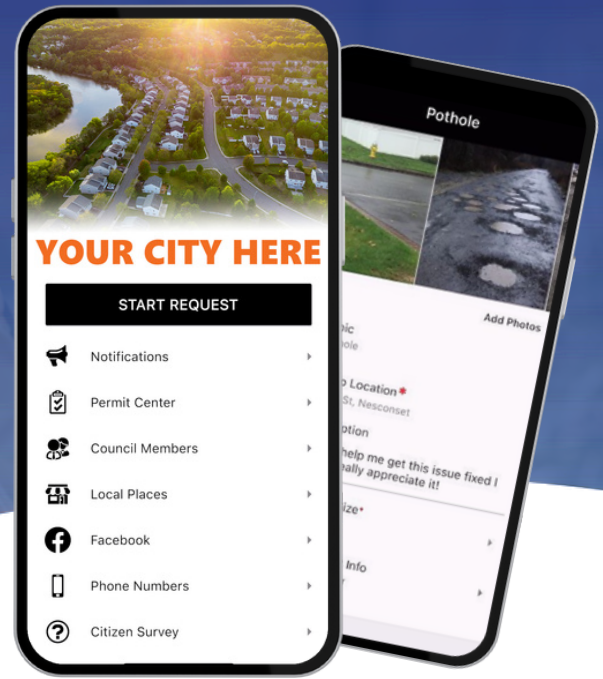
This Order Form is entered into between Customer and GOGov. Customer accepts and agrees to adhere to the Terms and Conditions with this order form, will be referenced as the "Agreement." This Agreement between Customer and GOGov, which Customer hereby acknowledges and accepts, constitutes the entire agreement between GOGov and Customer governing the Services referenced above. Customer represents that its signatory below has the authority to bind Customer to the terms of this Agreement.

GOGov, Inc.**Harmony Community Development District,
FL****Sign:****Name:** Daryl Blowes**Title:** CEO**Date:****Sign:****Name:****Title:****Date:***Additional Customer Signatures (Optional)***Sign:****Name:****Title:****Date:****Sign:****Name:****Title:****Date:**



Citizen Requests Management

450+ customers
2m+ citizens engaged
7m+ issues resolved



Benefits for Citizen Requests Management



Service Request Tracking

Centralize & organize citizen requests.



Branded Mobile App

Provide your citizens with a mobile front door.



Reporting & Analytics

Make intelligent data-driven decisions.

All of Your Service Requests In One Spot

- ✓ Pot Hole
- ✓ Graffiti
- ✓ Tall Grass
- ✓ Garbage
- ✓ Sidewalk Repair
- ✓ Broken Street Light
- ✓ Open Records
- ✓ Facilities Management
- ✓ And More...



Get Started Today!



Citizen Benefits

Branded Mobile App

One place to access all notifications and important information directly from your local municipality.

Service Portal

Allow for easy request submission & 24/7 access to services and information.

Progress Updates

Citizens can check the status of their issues at their convenience. Real-time push notifications & alerts proactively keep them up to date.

Staff Benefits

Manage & Route Requests

Requests are automatically routed to the correct department & staff for resolution. Visualize all issues on a map for day planning and trends.

Assign & Track Work

Work crews can access their assignments in the field, update their progress, track labor & material costs.

GIS & Work Order Integration

Pull parcel and map information into tickets. Two-way sync with various work order systems.

Manager Benefits

Escalations & SLAs

Define SLAs to ensure that your staff is meeting standards. If they are not, escalations can alert management, allowing their attention to be focused where it is needed most.

Enhanced Reporting

Measure a single department or agency-wide; elected officials will be stunned by the amount of detail you can provide about their district.

Customer Satisfaction

Collect valuable feedback that citizens give about their experience.

Support & Training

All-Inclusive Training & Support

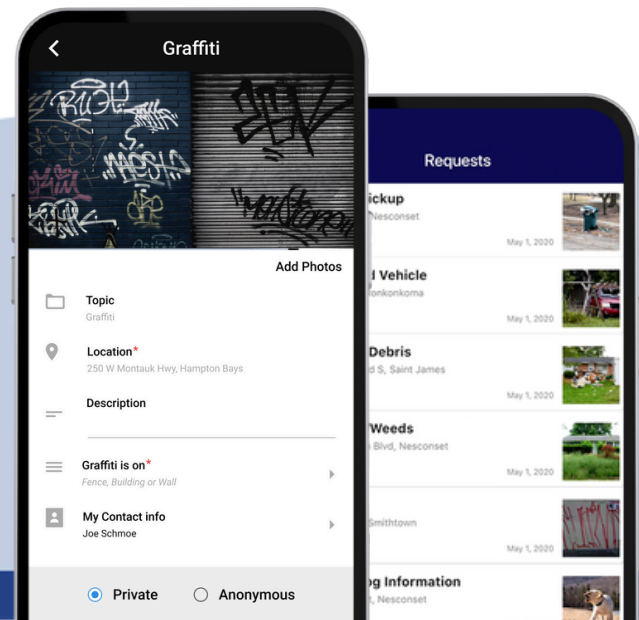
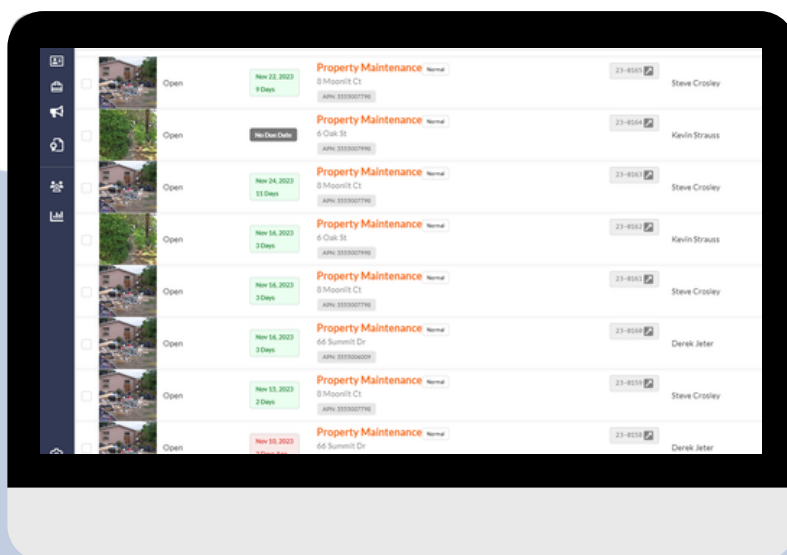
We provide unlimited access to a dedicated trainer as well as unlimited access to our support team via phone, web and email.

Ongoing Training & Support

Continuous assistance to adapt to changes, train new staff, and maintain performance.

Performance & Reliability

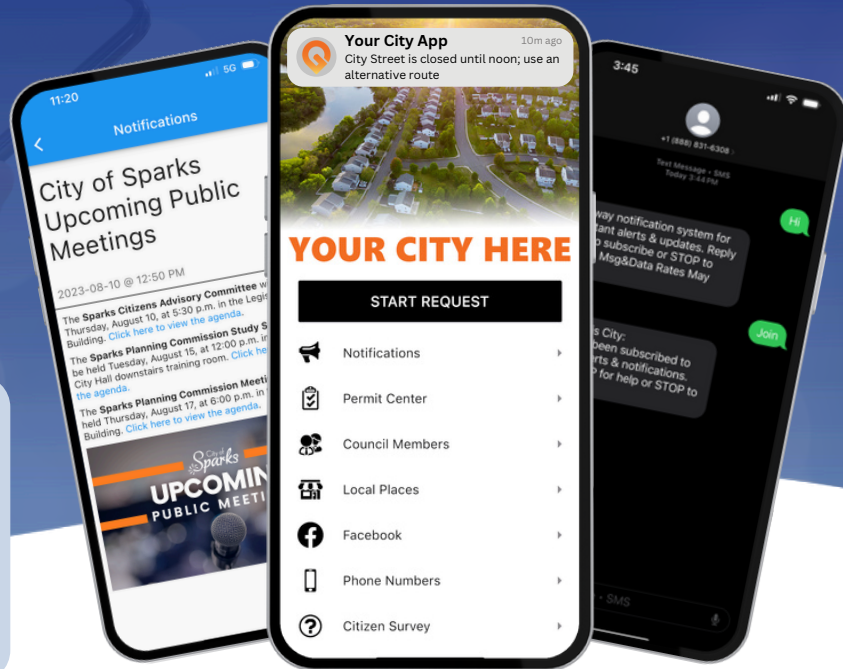
Dependable products with world-class infrastructure for uninterrupted service availability.





Citizen Notifications

450+ customers
2m+ citizens engaged
7m+ issues resolved



Benefits for Citizen Notifications



Send Targeted Content

Setup subscription groups which allows citizens to subscribe to content.



Branded Mobile App

Provide your citizens with a mobile front door to government services.



Multi-Channel Communication

Mobile app, Email, SMS/texting, voice and social media.

All of Your Communication In One Spot

- ✓ Event Updates
- ✓ Election Information
- ✓ Weather Updates
- ✓ Road Closures
- ✓ Holiday Reminders
- ✓ Meeting Information
- ✓ Job Openings
- ✓ Facility Closures
- ✓ And More...



Get Started Today!



Citizen Benefits

Branded Mobile App

One place to access all notifications and important information directly from your local municipality.

Subscription Lists

Citizens can subscribe to the types of notifications that they want to receive.

Direct Notifications

Citizens rest assured that they won't miss important communications because they are delivered directly to their phones.

Manager Benefits

Efficient Communication

Quickly share important updates to residents for improved responsiveness across multiple communication channels.

Enhanced Citizen Engagement

Engage residents more effectively by providing timely and relevant information.

Streamlined Operations

Foster community involvement with timely notifications and updates.

Staff Benefits

Message Editor

Create detailed and stylish communications with our user-friendly editor by including pictures, formatting and links.

Multi-Channel

Push content to all important channels such as email, mobile push notifications, SMS/texting, voice and social media with just a few clicks.

Marketing Support Included

Benefit from GOGov's continuous marketing support to keep the community engaged with the app, ensuring ongoing awareness and utilization of the platform.

Support & Training

All-Inclusive Training & Support

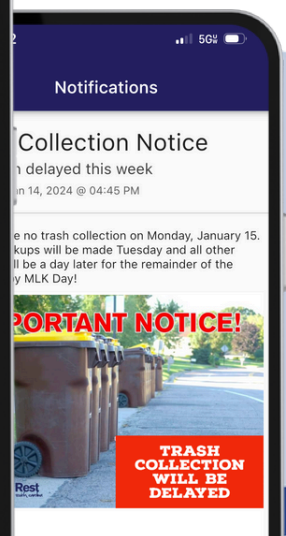
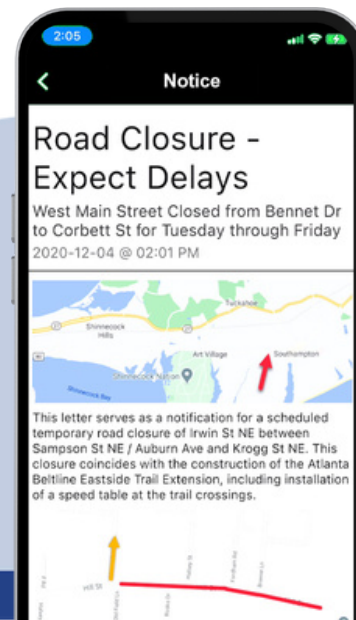
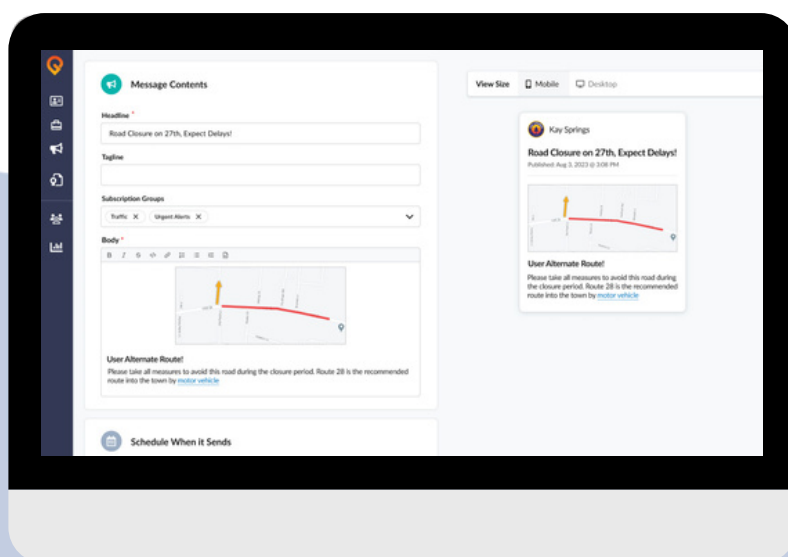
We provide unlimited access to a dedicated trainer as well as unlimited access to our support team via phone, web and email.

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Continuous assistance to adapt to changes, train new staff, and maintain performance.

Performance & Reliability

Dependable products with world-class infrastructure for uninterrupted service availability.



**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, October 24, 2024, at 6:00 p.m. at 7530 Old Melbourne Highway, St Cloud, FL 34771.

Present and constituting a quorum were:

Mark LeMenager	Chairman
Daniel Leet	Vice Chairman
Lucas Chokanis	Assistant Secretary
Kerul Kassel	Assistant Secretary
Joellyn Phillips	Assistant Secretary

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

Howard Neal	District Manager, Inframark
Michael Eckert	District Legal Counsel, Kutak Rock (via phone)
David Hamstra	District Engineer, Pegasus Engineering
Jose Pabon	Field Services Supervisor, Inframark
Nick Lomasney	Benchmark Landscaping/United Land Service
Joseph Gonzalez	District Manager, Inframark
Kerry Satterwhite	Director of Field Services, 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 6:00 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.

Jeff - 6715 Oak Glen Trail addressed grass not being cut in the empty lots on the Estates. Commented on fixing the curbs, and that trailers are causing damage to the curbs. Commented that the storm clean-up around the community could be better.

Mr. LeMenager disagreed with this comment.

Shaun - 3339 Schoolhouse Road noted street sweeping needs to be done. More needs to be done by the CDD.

Ms. Kassel commented that the County does it two times a year with the street sweeping but that she does it herself weekly.

Ms. Phillips commented on her doing it weekly too like Kerul.

THIRD ORDER OF BUSINESS Special Business Item

A. Discussion of GOGOV App

Discussion of GOGov App:

Kevin Strauss - Described the GOGov App and what it does. Provides real live updates to the community. Explained the features of the app and the capabilities of it. Tracking of issues with timings.

Mr. Leet inquired if facility reservations is something that can be done.

Mr. Strauss noted there is no reservation system but could be a home screen button that connects to the reservation system.

Mr. Leet stated we have about five HOA organizations within the community, is there capabilities for this within the App.

Mr. Strauss noted they could provide a solution that closes the request out and sends it to the right people.

Ms. Kassel asked who is responsible for managing and hosting.

Mr. Strauss responded we do and we provide training.

Mr. Satterwhite commented that an Administrative Assistant does this for this position in Celebration. Discussion followed.

Someone would be dedicated to assist with the App but would evolve over time.

Ms. Kassel asked who sees the reports.

Mr. Satterwhite stated reports provided to the board each month.

Ms. Kassel asked about the costs.

Mr. Strauss responded \$13,860 per year. What about an admin to run this.

Mr. Leet noted he likes the system as it provides residents with communication of what is going on.

Ms. Phillips asked if it was ADA compliant.

Mr. Strauss responded that yes, it is.

Ms. Phillips asked about who delegates to who. Discussion followed.

Ms. Phillips asked if other residents see all requests.

Mr. Strauss replied no and discussion followed.

Ms. Kassel asked Mr. Eckert for any advice or suggestions.

Mr. Eckert responded that record retention would be needed.

Mr. Strauss commented that GOGov stores everything forever.

Ms. Kassel commented about an Administrative Assistant needed for running this. DM will have something by next month for the board to review.

Mr. LeMenager commented that we can't afford it. Discussion followed.

FOURTH ORDER OF BUSINESS Staff Reports

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

Mr. Lomasney reported maintenance remains the same, slowing down and will be going on to our biweekly schedule November 4th. Acorn and Sycamore trees are a focus. Irrigation repairs have been ongoing since the last meeting. One valve has had to be replaced. Annuals have been installed. Topsoil will be needed next time. Hurricane cleanup started on the main areas, cleaned up debris piles. There are trees that have limbs that are high in the canopy, once they fall closer they will be removed.

Mr. Lomansey provided proposals #130890 and #130413 for replacement of dead trees.

On MOTION by Ms. Kassel seconded by Ms. Phillips, with all in favor, Benchmark proposals #130890 and #130413 for replacement of dead trees was approved.

Mr. Lomansey outlined the rye grass seeding for the soccer field proposal # 107032 for \$2,290.43.

On MOTION by Mr. LeMenager seconded by Mr. Leet, with all in favor, Benchmark proposal #107032 for Rye grass seeding for the soccer field in the amount of \$2,290.43 was approved.

Mr. Leet asked about fire ants.

Mr. Lomansey provided an update on what they are doing.

Mr. Chokanis asked when will the soccer field seeding will be done.

Mr. Lomansey responded mid-November. For two weeks after that people will need to be off it.

Field staff to create signs and work with Mr. Lomansey to see what can be done to prevent people from going on it.

B. Field Manager: Inframark

i. Monthly Report

Mr. Satterwhite provided an update on the transition of Jorge to a previous district and Mr. Pabon is here and provided his experience.

114 Mr. LeMenager asked about regular schedule for draining the storm water drains in the
115 alleyway.

116 Mr. Pabon spoke with the City about the pond levels and provided information to the Board.

117 Ms. Kassel noted she did not understand what Mr. Pabon said.

118 Mr. Pabon provided his statement again about pond levels.

119 Ms. Phillips commented that she thought the storm drain cleaning was done every three years.
120 Discussion ensued.

121 Ms. Kassel asked about replacement sidewalk panels.

122 Mr. Pabon is in the process of marking these out and will provide a proposal to replace.

123 Ms. Kassel asked about the pool water quality.

124 Mr. Pabon provided an update on the water quality. Discussion followed.

125 Mr. Pabon noted pool furniture is bad and becoming a hazard. Discussions followed. Proposals
126 for replacing pool furniture with different qualities and various options requested by the Board.

127 Mr. Pabon commented on the inoperable Mules and that they are not worth fixing but should
128 be sold to a scrapper or someone.

129

130

On MOTION by Ms. Kassel seconded by Mr. Leet, with all in favor, 131 selling the mules was approved.

132

133 Motion to approve selling the mules - Kerul/Dan.

134 Mr. Leet commented that pool furniture was in the reserve study and was needing to be
135 replaced. Proposals will be sought.

136

137 **C. District Engineer: Pegasus**

138 **i. Five Oaks Drive CDD Maintenance Proposal**

139 Mr. Hamstra provided information on the pond levels. Continued with the Five Oaks Drive
140 CDD Maintenance Proposal and that no local engineers would do it. Found someone to provide a
141 proposal for doing this which would be more cost effective than Pegasus Engineering doing it as
142 this is not their specialty.

143 Mr. Chokanis asked Mr. Hamstra's perspective on this.

144 Mr. Hamstra provided his opinion.

145 Mr. Hamstra provided a Garden Road shed update. Mr. Hamstra approached the County
146 directly, and got the permit started. Discussion followed.

147 Mr. Hamstra provided an update on the pond level control structure.

148

On MOTION by Mr. Leet seconded by Mr. Chokanis, with Mr. Leet, Mr. Chokanis, Mr. LeMenager and Ms. Kassel voting aye and Ms. Phillips voting nay, the Five Oaks Drive CDD maintenance proposal from Common Oak Engineering, LLC was approved.

ii. Pond PS-2 and PS-3 Bathymetric Survey

Mr. Hamstra explained the survey to the Board and what the outcome of the survey was. Slopes were good and performing at the water levels it should.

iii. Clay Brick Road Sidewalk Improvements

Mr. Hamstra explained the project.

Ms. Kassel confirmed what it should look like.

Mr. Hamstra confirmed the design and that it is compliant. Discussion followed. Inframark and Element Environmental to provide proposals for the work. Jorge could do this. Proposals for the next meeting for this work.

Ms. Phillips suggested a count of how many kids go over the sidewalk throughout a week and see what the traffic is like. Discussion followed.

iv. The Estates Drainage Improvement Bids

Mr. Hamstra reported a pipe was punctured when a resident put a fence up. The idea is to get the inlet functioning again and connect one inlet to the next.

On MOTION by Ms. Kassel seconded by Mr. Leet, with all in favor, the Element Environmental proposal in the amount of \$16,680.00 was approved.

v. Garden Road Storage Shed

Addressed under 4Ci.

vi. Greenwood Alleyway

Mr. Hamstra commented that it will be done the next meeting as there was not enough time. Discussion followed.

vii. Proposal for Final Design and Permitting Services – Maintenance Facility

Proposal approved under 4Ci.

viii. Fiscal Year 2023/2024 District Engineer Services – Change Order #2

Mr. LeMenager asked what fiscal year this is for which is 2023/2024.

Mr. Hamstra provided context on what this was for.

On MOTION by Mr. Chokanis seconded by Mr. Leet, with all in favor, the Fiscal Year 2023/2024 District Engineer Services – Change Order #2 was approved.

ix. Fiscal Year 2024/2025 District Engineer Services – Proposal

Mr. Hamstra stated this is for this fiscal year 2024/2025 which was confirmed.

Mr. LeMenager commented that \$70,000 is not a number we have to spend. Discussion followed.

Ms. Kassel asked what do you foresee the CDD spending this money on. What projects for this fiscal year.

Mr. Hamstra commented that maybe another alleyway would be looked into and the maintenance facility is another item. However, you never know, might be a quieter year.

On MOTION by Mr. Chokanis seconded by Mr. Leet, with all in favor, the Fiscal Year 2024/2025 District Engineer Services was approved.

D. District Counsel: Kutak Rock

i. Approval of McCord Litigation Settlement

Mr. Eckert provided an update for the ratification of the McCord litigation case. District funds are not being used to settle the case; insurance money is being used.

On MOTION by Ms. Kassel seconded by Mr. Chokanis, with all in favor, the McCord Litigation Settlement was approved.

Mr. Eckert commented that a budget amendment is needed by November, if one is appropriate.

Mr. Eckert commented on the affidavit on human trafficking for agreements.

Mr. Eckert noted Ethics training is required by December 31. DM can provide this information.

Mr. Eckert noted there is a new person, his colleague Kubra Metin, who we will see on emails moving forward.

Mr. Eckert reported the OUC matter with Tract L appears to have been resolved and they are just waiting on a signature from them.

A Capital charge was spotted by the Board but has been removed.

E. District Manager: Inframark

Mr. Neal noted we talked about the three old mules earlier in the meeting. Transfer excess funds from the general fund to the reserve fund? In recent years the District has moved funds budgeted as 'reserve-other' less year to date spending. Page 144 shows \$60,440 is the fund balance.

Mr. LeMenager commented that the verbiage on page 144 is ridiculous and needs to be made more palatable like a sum. Discussion followed.

On MOTION by Ms. Kassel seconded by Mr. Chokanis, with all in favor, a fund balance transfer was approved.

Mr. Neal provided a Flock Security update. System is installed and they are just waiting on them to setup our account access.

Mr. Neal reported Falcon Construction were able to start the permitting process for the garden shed this afternoon, so we have progress.

Mr. Neal provided a commercial no parking signs update for Ms. Kassel. He emailed them last week but has not heard anything back.

FIFTH ORDER OF BUSINESS Business Items

A. Discussion of Harmony Tower Sign

Mr. Neal reported business owners have reached out about putting signs up on the Harmony tower to showcase their businesses at no cost to the District. Discussion followed.

Ms. Phillips suggested receiving payment for the space.

Mr. LeMenager is for the idea.

Mr. Eckert noted some sort of policy for usage of the tower for signs would be needed.

Mr. Leet commented that there has been signs but have it approved by the Board.

Ms. Phillips clarified the charges comment and what it would look like. Discussion followed.

Mr. LeMenager, Ms. Phillips, Mr. Chokanis, and Mr. Leet are for it.

Mr. Leet suggested making a sign policy.

Mr. Neal to look at any policies to see if there are policies in place for signs.

B. Discussion of Waste Management Claim for Blazing Star Lane

Mr. LeMenager commented on the insurance claim and his view on it.

Mr. Neal noted Page 85 has the net claim insurance is willing to pay which is \$14,419.16.

On MOTION by Ms. Phillips seconded by Ms. Kasssel, with all in favor, the Board accepted payment in the amount of \$14,419.16 to resolve the Waste Management Claim for Blazing Star Lane.

SIXTH ORDER OF BUSINESS Consent Agenda

A. Minutes for the August 29, 2024 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.

B. Financial Statements *(August & September 2024)*

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 #292 & #293 *(August & September 2024)*

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.

D. Ratification of Proposal #119293 from United Land Services for Mainline Repair at Catbrier and Schoolhouse Road

On MOTION by Ms. Kassel seconded by Mr. Leet, with all in favor, the Consent Agenda was approved.

SEVENTH ORDER OF BUSINESS **Supervisor Requests**

Ms. Kassel addressed the new fiscal year, budget for refurbishing pocket parks, is there a number for this work. Discussion followed.

Ms. Kassel noted \$20,000 is what is requested. Board is fine with this. Ms. Kassel will report back.

Ms. Phillips inquired about the cost to do a street sweep. Discussion followed. We can find out the price for this service.

Mr. Chokanis requested they pull together high-level accomplishments from the last year fiscal year. Highlights of what the Board has done. Second item is Kevin Shea and the outlets in the town square.

Mr. Neal advised this has been taken care of.

EIGHTH ORDER OF BUSINESS **Adjournment**

On MOTION by Mr. Leet, seconded by Mr. Chokanis, with all in favor, the meeting adjourned at 8:09 p.m.

Secretary/Assistant Secretary

Chairman/Vice Chairman

TO: Board of Supervisors, Harmony CDD
FROM: Christian Haller, Accountant
CC: Angel Montagna, District Manager
DATE: November 12, 2024
SUBJECT: October 2024 Financials

Please find the attached October 2024 revised 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 October is approximately 0% of the annual budget.
 - Non Ad Valorem Assessment collections are currently at 0%.
 - Garden Lot - Includes lease payments for garden lot.
- Total Expenditures through October are at 7% of the annual budget.
 - ▶ Administrative
 - P/R-Board of Supervisors - Includes payroll for meetings through October 2024.
 - ProfServ-Engineering - Pegasus Engineering services. Includes services for maintenance facility, Buck Lake, storm sewer system and other matters.
 - Insurance - General Liability -Egis insurance policy paid \$26,859 in Full for FY25.
 - ▶ Field
 - ProfServ-Field Management - Contract with Inframark.
 - ▶ Landscaping Services
 - Contracts-Mulch - Contract with Benchmark Landscaping.
 - Contracts-Annuaals - Contract with Benchmark Landscaping.
 - Contracts-Landscape - Benchmark Landscaping provides landscaping services.
 - R&M-Other Landscape - Includes Buck Lake Park renovations, Harmony Square Park renovations and tree removal services.
 - Miscellaneous Services - Includes Verge Sod Work.
 - ▶ Utilities
 - Electricity-General - Services provided by OUC.
 - Electricity-Streetlighting - Services provided by OUC.
 - Utility-Water & Sewer - Services provided by TOHO.
 - ▶ Operation & Maintenance
 - Utility-Refuse Removal - Services provided by Waste Connections of FL.
 - R&M-Parks & Facilities - Various supplies and repairs, including dog waste bags, field staff supplies, swing repair, bathroom exhaust fan deposit, patio umbrellas, gate, mower tires, electrical panel repairs, signs, and two benches.
 - ▶ Debt Service
 - Principal Expense - Principal portion of VC1 debt service assessment transferred from the general fund to the series 2015 debt service fund.
 - Interest Expense - Interest portion of VC1 debt service assessment 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 Report

October 31, 2024

Prepared by



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Balance Sheet
October 31, 2024

ACCOUNT DESCRIPTION	GENERAL FUND	GENERAL FUND RESERVES	SERIES 2014 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 479,932	\$ -	\$ -	\$ -	\$ 479,932
Accounts Receivable	195	-	-	-	195
Due From Other Funds	-	-	31,296	17,446	48,742
Investments:					
Money Market Account	702,363	60,440	-	-	762,803
Interest Account	-	-	-	6,767	6,767
Prepayment Account	-	-	66,097	70,888	136,985
Reserve Fund	-	-	607,313	340,000	947,313
Revenue Fund	-	-	693,389	310,740	1,004,129
Prepaid Items	51,711	-	-	-	51,711
TOTAL ASSETS	\$ 1,234,201	\$ 60,440	\$ 1,398,095	\$ 745,841	\$ 3,438,577
LIABILITIES					
Accounts Payable	\$ 105,032	\$ -	\$ -	\$ -	\$ 105,032
Accrued Expenses	38,726	-	-	-	38,726
Due To Other Funds	48,742	-	-	-	48,742
TOTAL LIABILITIES	192,500	-	-	-	192,500
FUND BALANCES					
Nonspendable:					
Prepaid Items	51,711	-	-	-	51,711
Restricted for:					
Debt Service	-	-	1,398,095	745,841	2,143,936
Assigned to:					
Operating Reserves	467,801	-	-	-	467,801
Unassigned:	522,189	60,440	-	-	582,629
TOTAL FUND BALANCES	\$ 1,041,701	\$ 60,440	\$ 1,398,095	\$ 745,841	\$ 3,246,077
TOTAL LIABILITIES & FUND BALANCES	\$ 1,234,201	\$ 60,440	\$ 1,398,095	\$ 745,841	\$ 3,438,577

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ 2,500	\$ 2,744	\$ 244
Interest - Tax Collector	-	-	2,329	2,329
Special Assmnts- Tax Collector	2,854,048	-	-	-
Special Assmnts- Discounts	(114,162)	-	-	-
Access Cards	1,200	100	-	(100)
User Facility Revenue	600	50	-	(50)
Garden Lot	1,200	100	-	(100)
TOTAL REVENUES	2,772,886	2,750	5,073	2,323
<u>EXPENDITURES</u>				
<u>Administration</u>				
P/R-Board of Supervisors	14,000	2,333	600	1,733
FICA Taxes	1,071	179	46	133
ProfServ-Arbitrage Rebate	1,200	-	-	-
ProfServ-Dissemination Agent	1,500	-	-	-
ProfServ-Engineering	70,000	5,833	3,410	2,423
ProfServ-Legal Services	60,000	5,000	1,357	3,643
ProfServ-Mgmt Consulting	73,468	6,122	5,944	178
ProfServ-Property Appraiser	392	-	-	-
ProfServ-Recording Secretary	4,456	371	-	371
ProfServ-Special Assessment	9,360	-	-	-
ProfServ-Trustee Fees	10,160	-	-	-
Auditing Services	5,000	-	-	-
Postage and Freight	1,000	83	22	61
Rental - Meeting Room	7,500	625	-	625
Insurance - General Liability	27,000	27,000	26,859	141
Legal Advertising	1,200	100	-	100
Misc-Assessment Collection Cost	57,080	-	-	-
Annual District Filing Fee	175	175	175	-
Total Administration	344,562	47,821	38,413	9,408
<u>Field</u>				
ProfServ-Field Management	387,084	32,257	31,318	939
Total Field	387,084	32,257	31,318	939
<u>Landscape Services</u>				
Contracts-Mulch	77,347	6,446	-	6,446
Contracts-Annals	14,000	1,167	-	1,167
Contracts - Landscape	746,392	62,199	59,250	2,949
R&M-Irrigation	30,000	2,500	862	1,638
R&M-Trees and Trimming	40,000	3,333	-	3,333
Miscellaneous Services	50,000	4,167	5,010	(843)
Total Landscape Services	957,739	79,812	65,122	14,690

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>Utilities</u>				
Electricity - General	43,000	3,583	2,345	1,238
Electricity - Streetlights	139,000	11,583	9,839	1,744
Utility - Water & Sewer	220,000	18,333	18,358	(25)
Total Utilities	402,000	33,499	30,542	2,957
<u>Operation & Maintenance</u>				
Utility - Refuse Removal	3,500	292	388	(96)
R&M-Ponds	100,000	8,333	-	8,333
R&M-Pools	60,000	5,000	330	4,670
R&M-Roads & Alleyways	2,000	167	-	167
R&M-Streetlights	10,000	833	-	833
R&M-Vehicles	15,000	1,250	-	1,250
R&M-Equipment Boats	10,000	833	-	833
R&M-Parks & Facilities	45,000	3,750	7,260	(3,510)
R&M-Garden Lot	2,000	167	102	65
Sidewalk Panel Replacements	20,000	1,667	-	1,667
R&M-Invasive Plant Maintenance	105,000	8,750	-	8,750
Security Enhancements	6,000	500	244	256
Op Supplies - Fuel, Oil	8,000	667	-	667
Cap Outlay - Vehicles	15,000	15,000	-	15,000
Reserve - Other	280,000	-	-	-
Total Operation & Maintenance	681,500	47,209	8,324	38,885
TOTAL EXPENDITURES	2,772,885	240,598	173,719	66,879
Excess (deficiency) of revenues				
Over (under) expenditures	1	(237,848)	(168,646)	69,202
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers-Out	(280,000)	-	-	-
Contribution to (Use of) Fund Balance	(279,999)	-	-	-
TOTAL FINANCING SOURCES (USES)	(559,999)	-	-	-
Net change in fund balance	\$ (279,999)	\$ (237,848)	\$ (168,646)	\$ 69,202
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,210,347	1,210,347	1,210,347	
FUND BALANCE, ENDING	\$ 930,348	\$ 972,499	\$ 1,041,701	

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	280,000	-	-	-
Contribution to (Use of) Fund Balance	280,000	-	-	-
TOTAL FINANCING SOURCES (USES)	560,000	-	-	-
Net change in fund balance	\$ 280,000	\$ -	\$ -	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2024)	60,440	-	60,440	
FUND BALANCE, ENDING	\$ 340,440	\$ -	\$ 60,440	

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
REVENUES				
Interest - Investments	\$ -	\$ -	\$ 5,564	\$ 5,564
TOTAL REVENUES	-	-	5,564	5,564
EXPENDITURES				
Debt Service				
Principal Debt Retirement	760,000	-	-	-
Interest Expense	383,712	-	-	-
Total Debt Service	1,143,712	-	-	-
TOTAL EXPENDITURES	1,143,712	-	-	-
Excess (deficiency) of revenues				
Over (under) expenditures	(1,143,712)	-	5,564	5,564
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	(560,000)	(560,000)	-	560,000
Contribution to (Use of) Fund Balance	(1,703,712)	-	-	-
TOTAL FINANCING SOURCES (USES)	(2,263,712)	(560,000)	-	560,000
Net change in fund balance	\$ (1,703,712)	\$ (560,000)	\$ 5,564	\$ 565,564
FUND BALANCE, BEGINNING (OCT 1, 2024)	1,392,531	1,392,531	1,392,531	
FUND BALANCE, ENDING	\$ (311,181)	\$ 832,531	\$ 1,398,095	

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	\$ 2,973	\$ 2,973
Special Assmnts- Tax Collector	1,202,792	-	-	-
Special Assmnts- Discounts	(48,112)	-	-	-
TOTAL REVENUES	1,154,680	-	2,973	2,973
<u>EXPENDITURES</u>				
<u>Administration</u>				
Misc-Assessment Collection Cost	24,056	-	-	-
Total Administration	24,056	-	-	-
<u>Debt Service</u>				
Principal Debt Retirement	310,000	-	-	-
Interest Expense	253,809	-	-	-
Total Debt Service	563,809	-	-	-
TOTAL EXPENDITURES	587,865	-	-	-
Excess (deficiency) of revenues				
Over (under) expenditures	566,815	-	2,973	2,973
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	566,815	-	-	-
TOTAL FINANCING SOURCES (USES)	566,815	-	-	-
Net change in fund balance	\$ 566,815	\$ -	\$ 2,973	\$ 2,973
FUND BALANCE, BEGINNING (OCT 1, 2024)	742,868	-	742,868	
FUND BALANCE, ENDING	\$ 1,309,683	\$ -	\$ 745,841	

HARMONY

Community Development District

Supporting Schedules

October 31, 2024

Cash and Investment Report
October 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%	\$479,932
Money Market Account	BankUnited	Money Market Account	n/a	5.25%	\$702,363

Reserve Fund

Money Market Account	BankUnited	Money Market Account	n/a	5.25%	\$60,440
Subtotal					<u>\$1,182,295</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 2014 Prepayment Fund	US Bank	US Bank Gcts	n/a	5.25%	\$66,097
Series 2014 Reserve Fund	US Bank	US Bank Gcts	n/a	5.25%	\$607,313
Series 2014 Revenue Fund	US Bank	US Bank Gcts	n/a	5.25%	\$693,389
Series 2015 Interest Fund	US Bank	US Bank Open-Ended Ct	n/a	5.25%	\$6,767
Series 2015 Prepayment Fund	US Bank	US Bank Gcts	n/a	5.25%	\$70,888
Series 2015 Reserve Fund	US Bank	US Bank Gcts	n/a	5.25%	\$340,000
Series 2015 Revenue Fund	US Bank	US Bank Gcts	n/a	5.25%	\$310,740
Subtotal					<u>\$2,095,194</u>
Total					<u><u>\$3,277,488</u></u>

**Non-Ad Valorem Special Assessments
Osceola County Tax Collector - Monthly Collection Report
For the Fiscal Year Ending September 30, 2025**

					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				\$ 4,563,219	\$ 2,851,755	\$ 1,191,968	\$ 519,496
Allocation %				100%	62%	26%	11%
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Collected in % 0.00%

TOTAL OUTSTANDING	\$ 4,563,219	\$ 2,851,755	\$ 1,191,968	\$ 519,496
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Note (1): Variance between budget and assessment levy is due to prepayments received during the budget process.

HARMONY COMMUNITY DEVELOPMENT DISTRICT
Invoice Report

INVOICE APPROVAL # 294

Date: 11/13/2024

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount	Total
CHARTER COMMUNICATIONS - ACH	1997500100624 1997518102824	R	123.98	
		R	115.98	
		Vendor Total		\$239.96
ELAN FINANCIAL SERVICES	102324-1777	R	3,087.82	
		Vendor Total		\$3,087.82
FALCON DESIGN CONSTRUCTION	24061	R	2,487.50	
		Vendor Total		\$2,487.50
FIRST NATURE RANCH	110724	R	500.00	
		Vendor Total		\$500.00
INFRAMARK	135250 135662 136778	R	37,261.50	
		R	263.00	
		R	37,261.50	
		Vendor Total		\$74,786.00
MARYLIN ASH MOWER	10282024	R	102.42	
		Vendor Total		\$102.42
ORLANDO UTILITIES COMMISSION	91324	R	12,183.40	
		Vendor Total		\$12,183.40
PEGASUS ENGINEERING	227637	R	12,108.40	
		Vendor Total		\$12,108.40
POOLSURE	101295659868 101295659869	R	60.00	
		R	35.00	
		Vendor Total		\$95.00
TOHO WATER AUTHORITY - ACH	101924-8389ACH	R	29,808.63	
		Vendor Total		\$29,808.63
UNITED LAND SERVICES	114091	R	862.00	

HARMONY COMMUNITY DEVELOPMENT DISTRICT
Invoice Report

INVOICE APPROVAL # 294

Date: 11/13/2024

Payee	Invoice Number	A= Approval R= Ratification	Invoice Amount	Total
	114578	R	5,000.00	
	117373	R	59,250.00	
		Vendor Total		<u>\$65,112.00</u>

WASTE CONNECTIONS OF FLORIDA	1521008W460	R	387.76	
		Vendor Total		<u>\$387.76</u>

Total Invoices	\$200,898.89
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**HARMONY
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 09/30/24

The Board hereby assigns the FY 2024 Reserves as follows:

	<u>FY2024</u>
Operating Reserves	\$ 467,801
Total Assigned Reserves	<u>\$ 467,801</u>



**Berger, Toombs, Elam,
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

September 27, 2024

Harmony Community Development District
Inframark LLC
210 N University Drive, Suite 702
Coral Springs, FL 33071

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines and Frank (“we”) audit Harmony Community Development District’s, (the “District”), governmental activities, and each major fund as of and for the year ended September 30, 2024, which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2024, and thereafter if mutually agreed upon by Harmony Community Development District and Berger, Toombs, Elam, Gaines and Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

The Responsibilities of the Auditor

We will conduct our audit in accordance with (GAAS). Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

Fort Pierce / Stuart



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

Harmony Community Development District
September 27, 2024
Page 2

- Consider the entity's system of internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit unless they are inconsequential.

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants and Generally Accepted Governmental Auditing Standards.



Berger, Toombs, Elam,
Gaines & Frank
Certified Public Accountants P.L.L.C.

Harmony Community Development District
September 27, 2024
Page 3

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and for informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;
2. 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 District involving management, employees who have significant roles in internal control, and others where the fraud could have a material effect on the financial statements; and
3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others.

The Board is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity.

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. To evaluate subsequent events through the date the financial statements are issued or available to be issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;
2. For the design, implementation and maintenance of internal control relevant to the preparation of fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;
 - b. Draft financial statements, including information relevant to their preparation and fair presentation, when needed to allowed for the completion of the audit in accordance with the proposed timeline;
 - c. Additional information that we may request from management for the purpose of the audit; and



Harmony Community Development District
September 27, 2024
Page 4

- d. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and
2. That it believes 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.

Reporting

We will issue a written report upon completion of our audit of Harmony Community Development District's financial statements. Our report will be addressed to the Board of Supervisors of Harmony Community Development District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may necessary for us to modify our opinion, or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, has been discussed and coordinated with an Inframark accountant. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.



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

Harmony Community Development District
September 27, 2024
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Other Relevant Information

In accordance with *Government Auditing Standards*, a copy of our most recent peer review report has been provided to you, for your information.

Accounting Services

In connection with our audit, you have requested us to draft the financial statements.

An Inframark accountant will oversee the service, make all significant judgments that are the proper responsibility of management, evaluate the adequacy of the service, make an informed judgment about the results of the service, and accept responsibility for them. You also agree to establish and maintain internal control over the service, including ongoing monitoring activities. At the conclusion of our audit, we will ask you to provide written representations to that effect.

Fees, Costs and Access to Workpapers

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2024, will not exceed \$4,850, unless the scope of the engagement is changed, the assistance which Harmony Community Development District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment.

The audit documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term "Audit Documentation" shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank's audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank's form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor's request to review our workpapers.



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

Harmony Community Development District
September 27, 2024
Page 6

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Information Security – Miscellaneous Terms

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of Harmony Community Development District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Because we will rely on the District and its management and Board of Supervisors to discharge the foregoing responsibilities, the District holds harmless and releases Berger, Toombs, Elam, Gaines & Frank, its partners, and employees from all claims, liabilities, losses and costs arising in circumstances where there has been a known misrepresentation by a member of the District's management, which has caused, in any respect, Berger, Toombs, Elam, Gaines & Frank's breach of contract or negligence. This provision shall survive the termination of this arrangement for services.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Harmony Community Development District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.



Harmony Community Development District
September 27, 2024
Page 7

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

We will not be responsible for any delay or failure in our performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our service are delayed more than 120 days; however, the District is not excused from paying to us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

BERGER, TOOMBS, ELAM, GAINES & FRANK
J. W. Gaines, CPA

Confirmed on behalf of the addressee:

Signed by:

B2514AA96C50423...

Mark LeMenager



6815 Dairy Road
Zephyrhills, FL 33542

813.788.2155
BodinePerry.com

Report on the Firm's System of Quality Control

To the Partners of
Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

November 30, 2022

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL (the firm), in effect for the year ended May 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs, PLC, has received a peer review rating of *pass*.



Bodine Perry

(BERGER_REPORT22)

**ADDENDUM TO ENGAGEMENT LETTER BETWEEN BERGER, TOOMBS,
ELAM, GAINES AND FRANK AND HARMONY COMMUNITY
DEVELOPMENT DISTRICT
(DATED SEPTEMBER 27, 2024)**

Public Records. Auditor shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

- a. Keep and maintain public records required by the District to perform the services or work set forth in this Agreement; and
- b. Upon the request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law; and
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Auditor does not transfer the records to the District; and
- d. Upon completion of the Agreement, transfer, at no cost to the District, all public records in possession of the Auditor or keep and maintain public records required by the District to perform the service or work provided for in this Agreement. If the Auditor transfers all public records to the District upon completion of the Agreement, the Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If the Auditor keeps and maintains public records upon completion of the Agreement, the Auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

Auditor acknowledges that any requests to inspect or copy public records relating to this Agreement must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If notified by the District of a public records request for records not in the possession of the District but in possession of the Auditor, the Auditor shall provide such records to the District or allow the records to be inspected or copied within a reasonable time. Auditor acknowledges that should Auditor fail to provide the public records to the District within a reasonable time, Auditor may be subject to penalties pursuant to Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT/CONTRACT, THE AUDITOR MAY CONTACT THE CUSTODIAN OF PUBLIC RECORDS FOR THE DISTRICT AT:

**INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES
210 NORTH UNIVERSITY DRIVE, SUITE 702
CORAL SPRINGS, FL 33071
TELEPHONE: 954-603-0033
EMAIL: _____**

E-VERIFY REQUIREMENTS. Auditor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, beginning January 1, 2021, to the extent required by Florida Statute, Auditor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees. The District may terminate this Agreement immediately for cause if there is a good faith belief that the Auditor has knowingly violated Section 448.091, Florida Statutes.

If the Auditor anticipates entering into agreements with a subcontractor for the Work, Auditor will not enter into the subcontractor agreement without first receiving an affidavit from the subcontractor regarding compliance with Section 448.095, *Florida Statutes*, and stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Auditor shall maintain a copy of such affidavit for the duration of the agreement and provide a copy to the District upon request.

In the event that the District has a good faith belief that a subcontractor has knowingly violated Section 448.095, *Florida Statutes*, but the Auditor has otherwise complied with its obligations hereunder, the District shall promptly notify the Auditor. The Auditor agrees to immediately terminate the agreement with the subcontractor upon notice from the District. Further, absent such notification from the District, the Auditor or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated s. 448.09(1), Florida Statutes, shall promptly terminate its agreement with such person or entity.

By entering into this Agreement, the Auditor represents that no public employer has terminated a contract with the Auditor under Section 448.095(2)(c), *Florida Statutes*, within the year immediately preceding the date of this Agreement.

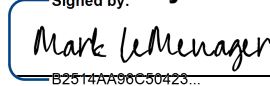
Auditor: J.W. Gaines

By: _____

Title: Director

Date: September 27, 2024

District: Harmony CDD

By:  _____
Signed by: B2514AA90C50423...

Title: Chairman

Date: 11/5/2024