

# Harmony

## Community Development District

District Office: 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817

The following is the proposed agenda for the meeting of the Board of Supervisors for the Harmony Community Development District, scheduled to be held **Thursday, April 23, 2026, at 6:00 p.m. at Su Mesa Cafe at 7250 Harmony Square Dr. S, Harmony, FL 34773**. Questions or comments on the Board Meeting or proposed agenda may be addressed to Lynne Mullins at [mullinsl@pfm.com](mailto:mullinsl@pfm.com) or (407) 723-5900. A quorum (consisting of at least three of the five Board Members) will be confirmed prior to the start of the Board Meeting.

To attend the meeting virtually, please see the information below.

Zoom: <https://zoom.us/j/98849458640> Or Call In: 305-224-1968; ID: 98849458640#

### BOARD OF SUPERVISORS' MEETING AGENDA

#### Organizational Matters

- Call to Order
- Roll Call to Confirm Quorum
- Public Comment Period
- 1. Consideration of the Meeting Minutes of the March 25, 2026, Board of Supervisors' Meeting
- 2. Consideration of the Meeting Minutes of the March 25, 2026, Budget Workshop Meeting
- 3. Letter from Supervisor of Elections – Osceola County (*provided under separate cover*)

#### Business Matters

- 4. Discussion Items:
  - 1. Status on Board Member Discussions with County for Parking Ordinance
  - 2. Swimming Lessons from Resident
- 5. Review and Acceptance of Fiscal Year 2025 Audit
- 6. Ratification of Payment Authorizations Nos. 025 – 028
- 7. Review of District Financial Position and Budget to Actual

#### United Landscape Services Landscape Management

- 8. Consideration of Proposals from ULS:
  - 1. Work Authorization #226371 Flower Rotation for \$3,500.00
  - 2. Work Authorization #226378 Tree Removal (2) Replacement (1) for \$3,047.52
  - 3. Work Authorization #226398 Turf Repairs on Five Oaks Dr Across From New Town Homes for \$2,700.00
  - 4. Work Authorization #226424 Dead Pine Tree Removal for \$1,200.00
- 9. Discussion Regarding Landscape Items

If you are interested in obtaining any of the materials for the agenda, please reach out to Lynne Mullins at (407) 723-5935 or [mullinsl@pfm.com](mailto:mullinsl@pfm.com).



### **Berman Field Management**

10. Consideration of Pool Furniture Proposals
11. Consideration of Boat Battery Proposals
12. Consideration of Life Ring Buoy Proposals
13. Consideration of Dock Bumper Strips Proposals (*provided under separate cover*)
14. Sidewalk RFP Update

### **Other Business**

#### **Staff Reports**

- District Counsel
- District Engineer
- District Manager

#### **Supervisor Requests**

#### **Adjournment**



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# **Harmony Community Development District**

**Meeting Minutes of the March 25, 2026,  
Board of Supervisors' Meeting**

**MINUTES OF MEETING**

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS' MEETING**

**Wednesday, March 25, 2026, at 6:00 p.m.  
Su Mesa Cafe at 7270 Harmony Square Dr. S,  
Harmony, FL 34773**

Board Members Present:

|                        |                     |             |
|------------------------|---------------------|-------------|
| Daniel Leet            | Chairman            | (via phone) |
| Lucas Chokanis         | Vice Chairman       |             |
| Brittney Coronel       | Assistant Secretary |             |
| Jo Phillips            | Assistant Secretary |             |
| Julie Nichols Williams | Assistant Secretary |             |

Also Present:

|  |            |             |
|--|------------|-------------|
| Lynne Mullins                            | PFM        |             |
| Verona Griffith                          | PFM        |             |
| Blake Firth                              | PFM        |             |
| Michael Eckert                           | Kutak Rock | (via phone) |
| Kubra Metin                              | Kutak Rock | (via phone) |
| Jonathan Soto                            | Berman     |             |
| Eddie Padua                              | Berman     |             |
| David Hamstra                            | Pegasus    |             |
| Nick Lomasney                            | ULS        |             |
| Various Residents in person and via Zoom |            |             |

**FIRST ORDER OF BUSINESS**

**Organizational Matters**

**Call to Order and Roll Call**

Ms. Mullins called the Board of Supervisors meeting of the Harmony Community Development District to order at 6:00 p.m. Roll call was taken, and quorum was established.

**Public Comment Period**

Ms. Mullins called for public comments.

Ms. Schwartz, a resident, commented regarding the District fees and assessments. She noted there have been changes regarding the acreage within the District, which should adjust the assessments.

There was brief discussion regarding the current assessment methodology.

Another resident, on Five Oaks Drive, commented regarding speeding on that road. It was noted this will be addressed during the current meeting.

There were no further public comments at this time.

**Consideration of the Meeting Minutes  
of the February 26, 2026, Board of  
Supervisors' Meeting**

The Board reviewed the minutes.

On MOTION by Ms. Williams, seconded by Ms. Coronel, with all in favor, the Board of Supervisors for the Harmony Community Development District approved the Minutes of the February 26, 2026, Board of Supervisors' Meeting.

**SECOND ORDER OF BUSINESS**

**Business Matters**

**Discussion Items:**

- 1. Status on Board Member Discussions with County for Parking Ordinance**
- 2. Parking at the Swim Club Pool for Golf Carts**
- 3. Extra OCPS Swim Lessons Beginning in April**
- 4. Speeding Concerns on Five Oaks Drive**
- 5. Cat Brier Trail Resurfacing**
- 6. Dog Training Sessions by WolfPack Instincts, LLC**

It was noted the County has decided not to move forward with the drafted Parking Ordinance as there are parking restrictions already in place for Harmony CDD. The County will open a parking violation case for the ongoing issues. Ms. Phillips and Ms. Coronel have been in contact via email with the County's Attorney's office and will continue to follow up. Ms. Phillips recommended having an off-duty police officer write tickets. Mr. Eckert noted the District can hire additional patrols and allocate the funds for that. He recommended residents continue to reach out to the County and address their concerns.

Ms. Mullins noted OCPS swim lessons were previously approved, but they have requested use of the pool for other schools, since the pool they would usually use is closed at the moment. This would require these schools to be listed on the interlocal agreement. It was noted the swim lessons do not close the entire pool during their time.

On MOTION by Ms. Coronel, seconded by Ms. Williams, with all in favor, the Board of Supervisors for the Harmony Community Development District approved the Extra OCPS Swim Lessons Beginning in April.

It was noted that the District Engineer will provide an update on the speed bumps related to the speeding concerns on Five Oaks Drive.

Ms. Mullins noted the County has provided an update regarding the resurfacing of Cat Brier Trail.

Ms. Mullins received a resident request to hold dog training sessions in the grass area to the right of the Lakeshore parking lot. It was noted that the business does hold insurance. She has requested to place temporary fencing during lore course activities. All dirt would be replaced as needed. It was noted there is no fee for this area at this time.

On MOTION by Ms. Coronel, seconded by Ms. Williams, with all in favor, the Board of Supervisors for the Harmony Community Development District approved the Dog Training Sessions by WolfPack Instincts, LLC.

**Ratification of Payment Authorizations  
Nos. 021 – 024**

Ms. Mullins noted these items have already been approved and reviewed by District Management and the Chair. These are solely for ratification.

On MOTION by Mr. Chokanis, seconded by Ms. Phillips, with all in favor, the Board of Supervisors for the Harmony Community Development District ratified Payment Authorizations Nos. 021 – 024.

**Review of District Financial Position and  
Budget to Actual**

Ms. Mullins stated the financials are through February. No further action was needed by the Board at this time. It was noted 46% of the budget has been spent at this time.

**THIRD ORDER OF BUSINESS**

**Landscape Management - United  
Landscape Services**

**Consideration of Proposals from ULS:**

- 1. Work Authorization #221399 Buck Lake Soccer Field Replacement for \$57,452.56**
- 2. Work Authorization #221591 Root Shaving and Sod at 3315 Schoolhouse Road for \$1,373**

Mr. Lomasney gave an overview of the proposals and noted the proposal for the soccer field would require closure for sixty (60) days. He noted there is a field behind Cat Brier Trail that the children use as well.

There was discussion regarding the sod options and the timeline for closure. It was recommended to move the soccer field towards the left or to have two smaller soccer fields.

Ms. Coronel noted that once the fee schedule is in place, it could help cover the cost of the new field.

Mr. Lomasney noted the Schoolhouse Road proposal will include shaving the roots all the way and replacing the sod. This is a liability issue area and has been a safety hazard to the resident that resides at that home.

On MOTION by Mr. Chokanis, seconded by Ms. Williams, with all in favor, the Board of Supervisors for the Harmony Community Development District approved Work Authorization #221591 Root Shaving and Sod at 3315 Schoolhouse Road for \$1,373.

#### **Discussion Regarding Landscape Items:**

Mr. Lomasney gave updates regarding landscaping maintenance and noted the big project is still leaf removal. He also gave an overview of several issues and noted there was a mainline burst that has been repaired, and there was a tree hit off Five Oaks. A police report has been filed regarding the tree. Mr. Lomasney will follow up with a proposal for the tree.

Ms. Mullins gave an overview of the process of submitting the claim for the tree.

There was brief discussion regarding the person who hit the tree and the possibility of trying to follow up with them.

Mr. Lomasney noted there are still issues with residents putting leaves on the bike paths and drains.

Ms. Mullins requested all the HOA information in order to request an email blast to residents.

There were no additional landscape items at this time.

#### **FOURTH ORDER OF BUSINESS**

#### **Field Management - Berman**

#### **Boat Status Update**

Ms. Mullins gave an update on the boat motor status and noted it was on back order. Currently, the motor is not available.

There was brief discussion regarding the cost.

Ms. Mullins recommended the Board approve a not to exceed amount of \$18,000, to cover the motor and additional connectors needed when it is back in stock.

On MOTION by Mr. Chokanis, seconded by Ms. Williams, with all in favor, the Board of Supervisors for the Harmony Community Development District approved the Boat Motor purchase with a not-to-exceed amount of \$18,000.

#### **Consideration of Swim Club Pool Valve Proposals**

Berman gave an overview of the three proposals for the Swim Club Pool valve. It was noted two of the valves are leaking. The recommendation is to move forward with Spies Pool LLC.

On MOTION by Ms. Williams, seconded by Ms. Coronel, with all in favor, the Board of Supervisors for the Harmony Community Development District approved the Spies Pool LLC Proposal for the Swim Club Pool Valve, in the amount of \$3,995.

#### **Sidewalk RFP Update**

This item was reviewed during Staff Reports.

#### **FIFTH ORDER OF BUSINESS**

#### **Other Business**

#### **Staff Reports**

**District Counsel** – Mr. Eckert gave an update on the legislative session. It was noted that once these items have been signed by the Governor or have passed, a final update will be given.

Mr. Eckert also gave an update regarding the proposals for property taxes. It was noted none of these proposals would affect the non-ad valorem assessments.

**District Engineer** – Mr. Hamstra gave an update on the RV/Storage lot and noted the plans have been resubmitted to the County. He is waiting to hear back from the County, but the current cost is \$785,000.

There was discussion regarding the plans and the cost of the RV/Storage lot. The Board agreed not to pursue this project at this time.

District Counsel recommended letting the County know the Board's decision. Mr. Hamstra will follow up.

Mr. Hamstra gave a sidewalk repair update. He reviewed the repairs needed and the proposed costs. It was noted the Board needs to decide on doing all repairs at one time or completing in phases. The Board agreed to complete the sidewalk repairs at one time. Mr. Chokanis noted that the remaining sidewalk budget and reserves will be used to complete the sidewalk repair project. Mr. Hamstra will follow up with Berman and District Management.

Mr. Hamstra gave an overview of the speed deterrent options for Five Oaks Drive.

There was brief discussion regarding costs and options for the speed deterrents. The Board requested prices for the speed tables, speed humps, islands, and rumble strips.

Mr. Hamstra gave an overview of the conversion of the pergola into golf cart parking. It was noted 10 golf carts could fit in that location once converted. There may be a streetlight that has to be moved. The Board chose to hold off on this project at this time.

Mr. Hamstra gave an update regarding the invasive nuisance species affecting the wetlands. A report will be submitted to the South West Florida Water Management District in December. They will then come out to see if continuing treatments are still required. It was noted there are four areas that are a source of the climbing fern, but these are not owned by the CDD. Mr. Hamstra will follow up with District Management.

Mr. Hamstra gave an update regarding the line of sight for the Square on Five Oaks Drive. It was noted the EV Charging Stations are causing sight issues for cars pulling out.

There was brief discussion regarding the location. It was noted the County has provided a few options. Their recommendation is to remove those parking spaces completely.

There was brief discussion regarding the line-of-sight issues and the EV charging stations. It was noted these charging stations could be moved elsewhere. Mr. Hamstra and Ms. Mullins will follow up with the charging station company.

Mr. Hamstra gave an update on the maintenance facility. The permits have been submitted. Once approved, Mr. Hamstra will follow up with costs for the Board's review.

Mr. Hamstra will follow up with proposals for bike rack locations.

There was brief discussion regarding adding striping in the pool parking spaces for optional golf cart parking.

**District Manager** – Ms. Mullins stated the next meeting is scheduled for April 23, 2026. There will also be a budget workshop held at 4:30 p.m. on that day, as requested by the Board.

Ms. Mullins noted she will continue working on the issues with the tree that was hit by a car. She also noted there is a pothole on Dark Sky Drive and Sundrop. She has contacted Osceola County and they will follow up.

### **Supervisor Requests and Audience Comments**

Ms. Coronel commented regarding the school opening in the Square and noted there are pending County violations against the market that are holding up the opening.

There was brief discussion on options to help the school. Ms. Mullins recommended that the school reaches out to the County. Ms. Williams will follow up with the market vendor.

Ms. Coronel commented regarding the fee schedule for the entrance signage advertisement. Ms. Mullins will follow up.

Ms. Coronel commented regarding a maintenance request for the playground on Cord Grass. It was noted the piece was ordered but has not come in yet. District Management will follow up.

Ms. Coronel commented regarding a doggy waste station being hit over the weekend. The resident has contacted the District to provide reimbursement. Ms. Mullins will follow up.

Ms. Phillips commented on the doggy bags for the waste stations.

There was brief discussion regarding the cost and quality of the doggy bags. It was recommended that only one box be filled in the stations at a time.

There were no further Supervisor requests or audience comments at this time.

### **Adjournment**

On MOTION by Ms. Williams, seconded by Mr. Chokanis, with all in favor, the Board of Supervisors for the Harmony Community Development District adjourned the March 25, 2026, at 7:30 p.m., Board of Supervisors' Meeting.

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

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Chairperson / Vice Chairperson



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# **Harmony Community Development District**

**Meeting Minutes of the March 25, 2026,  
Budget Workshop Meeting**

**MINUTES OF MEETING**

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
BOARD OF SUPERVISORS' WORKSHOP**

**Wednesday, March 25, 2026, at 4:30 p.m.  
Su Mesa Cafe at 7270 Harmony Square Dr. S,  
Harmony, FL 34773**

Board Members Present:

|                        |                     |
|------------------------|---------------------|
| Lucas Chokanis         | Vice Chairman       |
| Brittney Coronel       | Assistant Secretary |
| Jo Phillips            | Assistant Secretary |
| Julie Nichols Williams | Assistant Secretary |

Also Present:

|  |            |             |
|--|------------|-------------|
| Lynne Mullins                            | PFM        |             |
| Verona Griffith                          | PFM        |             |
| Michael Eckert                           | Kutak Rock | (via phone) |
| Kubra Metin                              | Kutak Rock | (via phone) |
| Jonathan Soto                            | Berman     |             |
| Eddie Padua                              | Berman     |             |
| David Hamstra                            | Pegasus    |             |
| Nick Lomasney                            | ULS        |             |
| Various Residents in person and via Zoom |            |             |

**FIRST ORDER OF BUSINESS**

**Workshop Items**

**Call to Order and Roll Call**

Ms. Mullins called the Board of Supervisors meeting of the Harmony Community Development District to order at 4:35 p.m. Roll call was taken, and quorum was established.

**Public Comment Period**

There were no public comments at this time.

**Discussion of the Fiscal Year 2027  
Preliminary Budget**

Ms. Mullins gave an overview of the preliminary budget documents and the changes from the previous fiscal year. It was noted the reserves were increased from \$280,000 to \$394,000. A line item for the maintenance shed construction reserve was added in the amount of \$100,000 and a line item for sidewalks was added in the amount of \$330,000.

There was brief discussion regarding the sidewalk repair cost.

There was discussion regarding the reserves and reserve study from 2022. It was noted there is currently \$1.8 million in the reserves, but the line-items laid out in the reserve study will cost approximately \$845,000. The reserve study vendor is no longer willing to work with Harmony CDD as there were difficulties reaching contract terms with the prior District Management company. Ms. Phillips gave a historical overview related to the reserve study. Ms. Mullins will send a reserve study copy to the Board via email. It was noted each year that the projects are not completed, the prices will see an increase.

It was noted the proposed budget increase would be a 20% increase in assessments.

The Board reviewed the reserve study project descriptions and scopes of work. It was noted that some of the projects might have been completed but were not checked off the study.

There was brief discussion regarding the pool furniture replacement.

Ms. Mullins noted the wetlands exotic species treatment cost is approximately \$122,000.

There was discussion regarding the water and sewer increase.

It was noted items within the community are deteriorating and need to be replaced in a timely manner.

There was discussion regarding the line-item increases.

There was brief discussion regarding the landscaping budget. It was noted Mr. Lomasney made a request for the landscaping budget amount based on the needs of the District.

Ms. Mullins gave an overview of the sidewalk repair costs. Ms. Phillips requested the future proposals include removal of the tree roots, subject to oversight by Mr. Lomasney.

It was noted the Board can adjust the budget as they choose.

There was discussion regarding reducing the reserve amount and the maintenance shed construction reserve amount.

Mr. Hamstra reviewed the large projected projects for the District and noted the alleyways will also need to be repaired in the next couple of years.

Ms. Mullins noted the District needs to increase assessments in order to complete necessary infrastructure projects.

There was discussion regarding putting the maintenance shed and RV storage lot projects on hold.

The Board reviewed the budget for sidewalks using money from the reserves and carry-forward. It was noted that if the major sidewalk repairs are completed this year, the sidewalk budget could be lowered for Fiscal Year 2027. The Board agreed to complete this project in totality.

There was continued lengthy discussion regarding the reserve study items. Ms. Mullins noted the money can be moved as the Board decides. The Board requested that the Maintenance Shed Construction line item be removed.

There was discussion regarding the assessments.

Ms. Phillips noted the Board already voted upon the Maintenance Facility and the District cannot keep storing items behind the garden, based on the County's policies.

Ms. Griffith noted with the adjusted budget line items, it would increase the assessments by 8%.

Ms. Mullins did not recommend lowering the budget anymore.

Mr. Chokanis noted he did not feel comfortable spending the majority of the reserve money. He recommended raising the budget by 2 – 3% and setting a small amount for reserves. This would allow some of the reserve study projects to be completed, but not all.

Ms. Mullins noted that adjusting the reserve amount to \$280,000, would increase the budget by 4.53%.

There was discussion regarding the reserves, budget, and assessment increases.

Ms. Coronel recommended adding a line for sponsoring events within the District. It was noted these funds would be at Board discretion. It was recommended to budget \$20,000 for that line item. There was discussion regarding the recommendation and the HOA versus the CDD.

There was continued discussion regarding the budget and assessments.

Ms. Mullins noted she will review the reserve study with Mr. Hamstra to remove any completed projects.

There was lengthy discussion regarding the assessment methodology and the budget increase.

Ms. Phillips commented regarding the debt reserve and possible refinancing of the bond.

The Board requested another budget workshop to be scheduled.

Mr. Chokanis recommended including redoing the fence line in upcoming District projects.

Ms. Phillips requested there be a reserve contribution line item and a reserve total line item. It was noted that a description of what the reserve funds could be applied to could be included in a separate exhibit.

The Board will bring their top three projects to the next meeting. It was noted sidewalk repair and pool furniture could be included in this year's budget. Ms. Mullins will follow up with pool furniture proposals.

There was brief discussion regarding the most needed reserve study projects.

Ms. Mullins noted that Berman had requested a large commercial-grade pressure washer, which is approximately \$4,995.

**Supervisor Requests and Audience  
Comments**

There were no further Supervisor requests or audience comments at this time.

**Adjournment**

The March 25<sup>th</sup>, 2026, Harmony CDD Budget Workshop was adjourned.

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

\_\_\_\_\_  
Chairperson / Vice Chairperson



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# **Harmony Community Development District**

**Letter from Supervisor of Elections – Osceola County**  
*(provided under separate cover)*



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# **Harmony Community Development District**

## **Discussion Items**



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# **Harmony Community Development District**

**Status on Board Member Discussions with County  
For Parking Ordinance**



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# **Harmony Community Development District**

**Swimming Lessons from Resident**



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# **Harmony Community Development District**

**Fiscal Year 2025 Audit**

**HARMONY  
COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2025**

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities and each major fund of Harmony Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Responsibilities of Management for the Financial Statements*

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

#### ***Required Supplementary Information***

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

#### ***Other Information Included in the Financial Report***

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 6, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

April 6, 2026

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Harmony Community Development District, Osceola County, Florida ("District") would like to offer the readers of the District's financial statements this discussion and analysis of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

### FINANCIAL HIGHLIGHTS

- The assets plus deferred outflow of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$3,999,788.
- The change in the District's total net position in comparison with the prior fiscal year was \$1,766,829, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$4,079,456, an increase of \$641,973 in comparison with the prior fiscal year. A portion of fund balance is non-spendable for prepaid items, restricted for debt services, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

### OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

#### Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), recreation and maintenance functions.

#### Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, the governmental funds.

## OVERVIEW OF FINANCIAL STATEMENTS (Continued)

### Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflow of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

|  | NET POSITION  |              |
|--|---------------|--------------|
|  | SEPTEMBER 30, |              |
|  | 2025          | 2024         |
| Assets, excluding capital assets             | \$ 4,366,371  | \$ 1,489,164 |
| Capital assets, net                          | 10,697,229    | 12,948,750   |
| Total assets                                 | 15,063,600    | 14,437,914   |
| Deferred outflow of resources                | 253,811       | 279,026      |
| Liabilities, excluding long-term liabilities | 518,483       | 1,506,428    |
| Long-term liabilities                        | 10,799,140    | 10,977,553   |
| Total liabilities                            | 11,317,623    | 12,483,981   |
| Net Position                                 |               |              |
| Net investment in capital assets             | (101,911)     | 4,042,398    |
| Restricted                                   | 2,015,095     | 929,994      |
| Unrestricted                                 | 2,086,604     | (2,739,433)  |
| Total net position                           | \$ 3,999,788  | \$ 2,232,959 |

## GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure); less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations and depreciation expense.

Key elements of the change in net position are reflected in the following table:

| CHANGES IN NET POSITION                 |                     |                     |
|---|---------------------|---------------------|
| FOR THE FISCAL YEAR ENDED SEPTEMBER 30, |                     |                     |
|   | 2025                | 2024                |
| Revenues:                               |                     |                     |
| Program revenues                        |                     |                     |
| Charges for services                    | \$ 4,712,875        | \$ 4,876,077        |
| Operating grants and contributions      | 105,977             | -                   |
| General revenues                        |                     |                     |
| Miscellaneous                           | 17,165              | 167,816             |
| Unrestricted investment earnings        | 50,040              | -                   |
| Total revenues                          | <u>4,886,057</u>    | <u>5,043,893</u>    |
| Expenses:                               |                     |                     |
| General government                      | 380,366             | 314,718             |
| Maintenance and operations              | 1,739,926           | 1,741,325           |
| Recreation                              | 392,722             | 223,374             |
| Interest                                | 606,214             | 729,162             |
| Total expenses                          | <u>3,119,228</u>    | <u>3,008,579</u>    |
| Change in net position                  | <u>1,766,829</u>    | <u>2,035,314</u>    |
| Net position - beginning                | <u>2,232,959</u>    | <u>197,645</u>      |
| Net position - ending                   | <u>\$ 3,999,788</u> | <u>\$ 2,232,959</u> |

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2025 was \$3,119,228. The costs of the District's activities were primarily funded by program revenues. Program revenues were comprised primarily of assessments for both the current and prior fiscal years. In total, expenses increased from the prior fiscal year. The majority of the increase was the result of an increase in general government costs as well as recreational expenses.

## GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

### Capital Assets

At September 30, 2025, the District had \$18,334,826 invested in capital assets for its governmental activities. In the government-wide financial statements depreciation of \$7,637,597 has been taken, which resulted in a net book value of \$10,697,229. More detailed information about the District's capital assets is presented in the notes of the financial statements.

### Capital Debt

At September 30, 2025, the District had \$10,685,000 in Bonds outstanding. More detailed information about the District's capital debt is presented in the notes of the financial statements.

## ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

## CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide property owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Harmony Community Development District's Finance Department at 3501 Quadrangle Boulevard, Suite 270, Orlando, FL 32817.

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

|  | Governmental<br>Activities |
|--|----------------------------|
| <b>ASSETS</b>                            |                            |
| Cash                                     | \$ 2,113,017               |
| Interest receivable                      | 7,420                      |
| Prepaid items                            | 6,691                      |
| Restricted assets:                       |                            |
| Investments                              | 2,239,243                  |
| Capital assets:                          |                            |
| Nondepreciable                           | 8,991,508                  |
| Depreciable, net                         | 1,705,721                  |
| Total assets                             | 15,063,600                 |
| <br><b>DEFERRED OUTFLOW OF RESOURCES</b> |                            |
| Deferred charge on refunding (debt)      | 253,811                    |
| Total deferred outflow of resources      | 253,811                    |
| <br><b>LIABILITIES</b>                   |                            |
| Accounts payable                         | 286,215                    |
| Unearned revenue                         | 700                        |
| Accrued interest payable                 | 231,568                    |
| Non-current liabilities:                 |                            |
| Due within one year                      | 1,225,000                  |
| Due in more than one year                | 9,574,140                  |
| Total liabilities                        | 11,317,623                 |
| <br><b>NET POSITION</b>                  |                            |
| Net investment in capital assets         | (101,911)                  |
| Restricted for debt service              | 2,015,095                  |
| Unrestricted                             | 2,086,604                  |
| Total net position                       | \$ 3,999,788               |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

| <u>Functions/Programs</u>        | Program Revenues           |  |                            | Net (Expense)<br>Revenue and<br>Changes in Net<br>Position |
|----------------------------------|----------------------------|--|----------------------------|--|
| Expenses                         | Charges<br>for<br>Services | Operating<br>Grants and<br>Contributions | Governmental<br>Activities |  |
| Primary government:              |                            |  |                            |  |
| Governmental activities:         |                            |  |                            |  |
| General government               | \$ 380,366                 | \$ 380,366                               | \$ -                       | \$ -   |
| Maintenance and operations       | 1,739,926                  | 2,397,968                                | -                          | 658,042  |
| Recreation                       | 392,722                    | -  | -                          | (392,722)  |
| Interest on long-term debt       | 606,214                    | 1,934,541                                | 105,977                    | 1,434,304  |
| Total governmental activities    | 3,119,228                  | 4,712,875                                | 105,977                    | 1,699,624  |
| General revenues:                |                            |  |                            |  |
| Miscellaneous income             |                            |  |                            | 17,165   |
| Unrestricted investment earnings |                            |  |                            | 50,040   |
| Total general revenues           |                            |  |                            | 67,205   |
| Change in net position           |                            |  |                            | 1,766,829  |
| Net position - beginning         |                            |  |                            | 2,232,959  |
| Net position - ending            |                            |  |                            | \$ 3,999,788   |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2025**

|                                      | Major Funds  |                 | Total<br>Governmental<br>Funds |
|--------------------------------------|--------------|-----------------|--------------------------------|
|                                      | General      | Debt<br>Service |                                |
| <b>ASSETS</b>                        |              |                 |                                |
| Cash                                 | \$ 2,113,017 | \$ -            | \$ 2,113,017                   |
| Investments                          | -            | 2,239,243       | 2,239,243                      |
| Interest receivable                  | -            | 7,420           | 7,420                          |
| Prepaid items                        | 6,691        | -               | 6,691                          |
| Total assets                         | \$ 2,119,708 | \$ 2,246,663    | \$ 4,366,371                   |
| <b>LIABILITIES AND FUND BALANCES</b> |              |                 |                                |
| Liabilities:                         |              |                 |                                |
| Accounts payable                     | \$ 286,215   | \$ -            | \$ 286,215                     |
| Unearned revenue                     | 700          | -               | 700                            |
| Total liabilities                    | 286,915      | -               | 286,915                        |
| Fund balances:                       |              |                 |                                |
| Nonspendable:                        |              |                 |                                |
| Prepaid items                        | 6,691        | -               | 6,691                          |
| Restricted for:                      |              |                 |                                |
| Debt service                         | -            | 2,246,663       | 2,246,663                      |
| Unassigned                           | 1,826,102    | -               | 1,826,102                      |
| Total fund balances                  | 1,832,793    | 2,246,663       | 4,079,456                      |
| Total liabilities and fund balances  | \$ 2,119,708 | \$ 2,246,663    | \$ 4,366,371                   |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE BALANCE SHEET –  
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2025**

|   |                    |                     |
|---|--------------------|---------------------|
| Total fund balances - governmental funds  |                    | \$ 4,079,456        |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p>   |                    |                     |
| <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets in the net position of the government as a whole.</p> |                    |                     |
| Cost of capital assets  | 18,334,826         |                     |
| Accumulated depreciation  | <u>(7,637,597)</u> | 10,697,229          |
| <p>Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.</p>                               |                    |                     |
|   |                    | 253,811             |
| <p>Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.</p>                   |                    |                     |
| Accrued interest payable  | (231,568)          |                     |
| Bonds payable   | (10,685,000)       |                     |
| Unamortized original issue premium  | (183,555)          |                     |
| Unamortized original issue discount   | <u>69,415</u>      | <u>(11,030,708)</u> |
| Net position of governmental activities   |                    | <u>\$ 3,999,788</u> |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|  | Major Funds  |                 | Total<br>Governmental<br>Funds |
|--|--------------|-----------------|--------------------------------|
|  | General      | Debt<br>Service |                                |
| <b>REVENUES</b>  |              |                 |                                |
| Assessments  | \$ 2,778,334 | \$ 1,934,541    | \$ 4,712,875                   |
| Miscellaneous income   | 17,165       | -               | 17,165                         |
| Interest income  | 50,040       | 105,977         | 156,017                        |
| Total revenues   | 2,845,539    | 2,040,518       | 4,886,057                      |
| <b>EXPENDITURES</b>  |              |                 |                                |
| Current:   |              |                 |                                |
| General government   | 347,048      | 33,318          | 380,366                        |
| Maintenance and operations                                   | 1,722,181    | -               | 1,722,181                      |
| Recreation   | 245,602      | -               | 245,602                        |
| Debt service:  |              |                 |                                |
| Principal  | -            | 1,280,000       | 1,280,000                      |
| Interest   | -            | 615,935         | 615,935                        |
| Total expenditures   | 2,314,831    | 1,929,253       | 4,244,084                      |
| Excess (deficiency) of revenues<br>over (under) expenditures | 530,708      | 111,265         | 641,973                        |
| Fund balances - beginning                                    | 1,302,085    | 2,135,398       | 3,437,483                      |
| Fund balances - ending                                       | \$ 1,832,793 | \$ 2,246,663    | \$ 4,079,456                   |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|   |    |                         |
|---|----|-------------------------|
| Net change in fund balances - total governmental funds  | \$ | 641,973                 |
| Amounts reported for governmental activities in the statement of activities are different because:  |    |                         |
| Depreciation of capital assets is not recognized in the governmental fund statements but is reported as an expense in the statement of activities.  |    | (164,865)               |
| Repayment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities. |    | 1,280,000               |
| Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.   |    | (25,215)                |
| Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.  |    | 8,413                   |
| The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.  |    | <u>26,523</u>           |
| Change in net position of governmental activities   | \$ | <u><u>1,766,829</u></u> |

See notes to the financial statements

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY**

Harmony Community Development District ("District") was established on February 28, 2000 by Ordinance 00-05 of Osceola County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes ("Act"). The Act grants to the District among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by electors residing in the District. The Board exercises all general and some special powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1. Allocating and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Government-Wide and Fund Financial Statements**

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment. Operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures are recorded only when payment is due.

### **Assessments**

Assessments are non-ad valorem assessments on benefited property within the District. Assessments are levied to pay for the operations and maintenance and debt service of the District. The fiscal year for which annual assessments are levied begins on October 1 each year. Debt assessments are levied at the time of issuance and collected annually. The District's annual assessments may be directly billed and collected by the District, or may be billed and collected by the County Tax Collector. For assessments billed and collected by the County Tax Collector, discounts are available for payments through February 28, and unpaid assessments become delinquent on April 1.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

### **General Fund**

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

### **Debt Service Fund**

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

### **Assets, Liabilities and Net Position or Equity**

#### **Restricted Assets**

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Assets, Liabilities and Net Position or Equity (Continued)

#### Deposits and Investments

The District's cash on hand and demand deposits are considered to be cash and cash equivalents.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

#### Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are completed and placed in service.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u>                      | <u>Years</u> |
|------------------------------------|--------------|
| Infrastructure                     | 10-30        |
| Improvements other than Buildings  | 10-20        |
| Recreational Facilities            | 15-30        |
| Furniture, fixtures, and equipment | 5-20         |

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

#### Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

## **NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

#### Refundings of Debt

For current refundings and advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$25,215 was recognized as a component of interest expense in the current fiscal year.

#### Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

#### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

#### Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

## NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

### Other Disclosures

#### Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

## NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

## NOTE 4 – DEPOSITS AND INVESTMENTS

### Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

### Investments

The District's investments were held as follows at September 30, 2025:

| <u>Investment</u> | <u>Amortized Cost</u> | <u>Credit Risk</u> | <u>Maturities</u> |
|-------------------|-----------------------|--------------------|-------------------|
| US Bank GCTS 0490 | \$ 2,239,243          | N/A                | N/A               |
| Total Investments | <u>\$ 2,239,243</u>   |                    |                   |

## NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

### Investments (Continued)

*Credit risk* – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

*Concentration risk* – The District places no limit on the amount the District may invest in any one issuer.

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

However, the Bond Indenture limits the type of investments held using unspent proceeds.

*Fair Value Measurement* – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1: Investments* whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

## NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025, was as follows:

|  | Beginning<br>Balance | Additions    | Reductions | Ending<br>Balance |
|--|----------------------|--------------|------------|-------------------|
| <u>Governmental activities</u>               |                      |              |            |                   |
| Capital assets, not being depreciated        |                      |              |            |                   |
| Land and land improvements                   | \$ 8,991,508         | \$ -         | \$ -       | \$ 8,991,508      |
| Total capital assets, not being depreciated  | 8,991,508            | -            | -          | 8,991,508         |
| Capital assets, being depreciated            |                      |              |            |                   |
| Infrastructure                               | 5,203,677            | -            | -          | 5,203,677         |
| Improvements other than Buildings            | 57,442               | -            | -          | 57,442            |
| Recreational facilities                      | 3,777,032            | -            | -          | 3,777,032         |
| Furniture, fixtures, and equipment           | 305,167              | -            | -          | 305,167           |
| Total capital assets, being depreciated      | 9,343,318            | -            | -          | 9,343,318         |
| Less accumulated depreciation for:           |                      |              |            |                   |
| Infrastructure                               | 5,099,673            | 13,739       | -          | 5,113,412         |
| Improvements other than Buildings            | 25,741               | 4,006        | -          | 29,747            |
| Recreational facilities                      | 2,148,072            | 127,104      | -          | 2,275,176         |
| Furniture, fixtures, and equipment           | 199,246              | 20,016       | -          | 219,262           |
| Total accumulated depreciation               | 7,472,732            | 164,865      | -          | 7,637,597         |
| Total capital assets, being depreciated, net | 1,870,586            | (164,865)    | -          | 1,705,721         |
| Governmental activities capital assets       | \$ 10,862,094        | \$ (164,865) | \$ -       | \$ 10,697,229     |

Depreciation expense was charged to function/programs as follows:

|                            |                   |
|----------------------------|-------------------|
| Governmental activities:   |                   |
| Maintenance and operations | \$ 17,745         |
| Recreation                 | 147,120           |
| Total depreciation expense | <u>\$ 164,865</u> |

## NOTE 6 – LONG-TERM LIABILITIES

### Series 2014

On June 30, 2014, the District issued \$13,945,000 of Capital Improvement Revenue Refunding Bonds Series 2014. The Series 2014 Bonds consist of a \$6,845,000 term bond due May 1, 2025, with a fixed interest rate of 5.00%; and a \$7,100,000 term bond due May 1, 2032, with a fixed interest rate 5.250%. The Bonds were issued to refund a portion of the District's outstanding Capital Improvement Revenue Bonds, Series 2001 (the "Refunded Bonds"). Interest is to be paid semiannually on each May 1 and November 1 commencing May 1, 2015. Principal on the Bonds is to be paid serially commencing May 1, 2015 through May 1, 2032.

The Series 2014 Bonds are subject to redemption at the option of the District prior to maturity on May 1, 2024 and any date thereafter. The Series 2014 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$65,000 of the Series 2014 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

## NOTE 6 – LONG-TERM LIABILITIES (Continued)

### Series 2015

On April 28, 2015 the District issued \$13,530,000 of Capital Improvement Revenue Refunding Bonds Series 2015, due May 1, 2036 with an interest rate between 3.750% and 5.125%. (3.750% for \$1,225,000 portion of the bond maturing on May 1, 2018; 4.750% for \$3,590,000 maturing on May 1, 2025; and 5.125% for \$8,715,000 portion maturing on May 1, 2036). Interest is payable semiannually on each May 1 and November 1 commencing November 1, 2015. Principal is payable on an annual basis commencing May 1, 2016.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District collected assessments from lot closings and prepaid \$180,000 of the Series 2015 Bonds.

The Bond Indenture established a debt service reserve requirement as well as certain other restrictions and requirements relating principally to the use of proceeds and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District is in compliance with the requirements of the Bond Indenture at September 30, 2025.

### Long-term debt activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025, were as follows:

|                                | Beginning<br>Balance | Additions   | Reductions          | Ending<br>Balance    | Due Within<br>One Year |
|--------------------------------|----------------------|-------------|---------------------|----------------------|------------------------|
| <u>Governmental activities</u> |                      |             |                     |                      |                        |
| Series 2014                    | \$ 7,345,000         | \$ -        | \$ 820,000          | \$ 6,525,000         | \$ 810,000             |
| Less: Original issue discount  | (79,332)             | -           | (9,917)             | (69,415)             | -                      |
| Series 2015                    | 4,620,000            | -           | 460,000             | 4,160,000            | 415,000                |
| Plus: Original issue premium   | 201,885              | -           | 18,330              | 183,555              | -                      |
| Total                          | <u>\$ 12,087,553</u> | <u>\$ -</u> | <u>\$ 1,288,413</u> | <u>\$ 10,799,140</u> | <u>\$ 1,225,000</u>    |

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

| Year ending<br>September 30: | Governmental Activities |                     |                      |
|------------------------------|-------------------------|---------------------|----------------------|
|                              | Principal               | Interest            | Total                |
| 2026                         | \$ 1,225,000            | \$ 551,778          | \$ 1,776,778         |
| 2027                         | 1,130,000               | 491,969             | 1,621,969            |
| 2028                         | 1,185,000               | 433,013             | 1,618,013            |
| 2029                         | 1,250,000               | 371,188             | 1,621,188            |
| 2030                         | 1,320,000               | 305,969             | 1,625,969            |
| 2031-2035                    | 4,110,000               | 605,401             | 4,715,401            |
| 2036                         | 465,000                 | 23,831              | 488,831              |
|                              | <u>\$ 10,685,000</u>    | <u>\$ 2,783,149</u> | <u>\$ 13,468,149</u> |

## NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting advisory services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

**NOTE 8 – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

**NOTE 9 – CONTINGENCIES**

During the current fiscal year, a claim was filed against the District related to an alleged injury that occurred within the District's boundaries. The matter has been turned over to the District's insurance carrier for defense.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent to fiscal year end, the District prepaid a total of \$20,000 of the Series 2014 Bonds and \$135,000 of the Series 2015 Bonds. The prepayments were considered extraordinary mandatory redemptions as outlined in the Bond Indenture.

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025**

|  | Budgeted Amounts |                  | Actual<br>Amounts   | Variance with<br>Final Budget -<br>Positive<br>(Negative) |
|--|------------------|------------------|---------------------|---|
|  | Original         | Final            |                     |   |
| <b>REVENUES</b>  |                  |                  |                     |   |
| Assessments  | \$ 2,739,886     | \$ 2,774,531     | \$ 2,778,334        | \$ 3,803  |
| Miscellaneous income   | 3,000            | 18,365           | 17,165              | (1,200)   |
| Interest income  | 30,000           | -                | 50,040              | 50,040  |
| Total revenues   | <u>2,772,886</u> | <u>2,792,896</u> | <u>2,845,539</u>    | <u>52,643</u>   |
| <b>EXPENDITURES</b>  |                  |                  |                     |   |
| Current:   |                  |                  |                     |   |
| General government   | 344,562          | 414,267          | 347,048             | 67,219  |
| Maintenance and operations                                   | 2,148,324        | 2,238,783        | 1,722,181           | 516,602   |
| Recreation   | 280,000          | 139,846          | 245,602             | (105,756)   |
| Total expenditures   | <u>2,772,886</u> | <u>2,792,896</u> | <u>2,314,831</u>    | <u>478,065</u>  |
| Excess (deficiency) of revenues<br>over (under) expenditures | <u>\$ -</u>      | <u>\$ -</u>      | 530,708             | <u>\$ 530,708</u>   |
| Fund balance - beginning                                     |                  |                  | <u>1,302,085</u>    |   |
| Fund balance - ending  |                  |                  | <u>\$ 1,832,793</u> |   |

See notes to required supplementary information

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2025.

**HARMONY COMMUNITY DEVELOPMENT DISTRICT  
OSCEOLA COUNTY, FLORIDA  
OTHER INFORMATION – DATA ELEMENTS  
REQUIRED BY FL STATUTE 218.39(3)(C)  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025  
UNAUDITED**

| Element   | Comments  |
|---|---|
| Number of District employees compensated in the last pay period of the District's fiscal year being reported.   | 0   |
| Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported. | 11  |
| Employee compensation   | \$0   |
| Independent contractor compensation   | \$631,809   |
| Construction projects to begin on or after October 1; (\$65K)   | Not applicable  |
| Budget variance report  | See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund |
| Ad Valorem taxes;   | Not applicable  |
| Non ad valorem special assessments;   |   |
| Special assessment rate   | Operations and maintenance - \$708.86 - \$2,294.01<br>Debt service - \$605.71 - \$44,600.88               |
| Special assessments collected   | \$4,712,875   |
| Outstanding Bonds:  | see Note 6 for details  |



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Harmony Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated April 6, 2026.

**Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

April 6, 2026



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE  
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY  
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

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

We have examined Harmony Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Harmony Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

April 6, 2026



**MANAGEMENT LETTER PURSUANT TO THE RULES OF  
THE AUDITOR GENERAL FOR THE STATE OF FLORIDA**

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

**Report on the Financial Statements**

We have audited the accompanying basic financial statements of Harmony Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2025 and have issued our report thereon dated April 6, 2026.

**Auditor's Responsibility**

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

**Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated April 6, 2026, should be considered in conjunction with this management letter.

**Purpose of this Letter**

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. Current year findings and recommendations.**
- II. Status of prior year findings and recommendations.**
- III. Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Harmony Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Harmony Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

April 6, 2026

## REPORT TO MANAGEMENT

### I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

### II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

### III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.



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# **Harmony Community Development District**

**Payment Authorizations Nos. 025 – 028**

**HARMONY  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization No. 25**

3/20/2026

| <b>Invoice No</b> | <b>Supplier</b>                       | <b>Invoice Date</b> | <b>Property</b> | <b>Invoice Amount</b> |
|-------------------|---------------------------------------|---------------------|-----------------|-----------------------|
| 95515             | Berman Construction LLC (HARCDD)      | 03/01/2026          | Harmony CDD     | 27,586.20             |
| 95624             | Berman Construction LLC (HARCDD)      | 03/06/2026          | Harmony CDD     | 408.28                |
| 95493             | Berman Security Agency LLC (HARCDD)   | 03/01/2026          | Harmony CDD     | 105.00                |
| 2720357           | DoorKing Inc. (HARCDD)                | 03/19/2026          | Harmony CDD     | 49.95                 |
| 40892655          | Imperial Dade (HARCDD)                | 03/05/2026          | Harmony CDD     | 450.64                |
| 3715854           | Kutak Rock LLP (HARCDD)               | 03/16/2026          | Harmony CDD     | 9,484.00              |
| 1591145W460       | Waste Connections of Florida (HARCDD) | 03/15/2026          | Harmony CDD     | 477.70                |
| <b>Total:</b>     |                                       |                     |                 | <b>38,561.77</b>      |

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Secretary / Assistant Secretary

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Chairman / Vice Chairman

**HARMONY  
COMMUNITY DEVELOPMENT DISTRICT**

**Payment Authorization No. 26**

3/26/2026

| <b>Invoice No</b> | <b>Supplier</b>         | <b>Invoice Date</b> | <b>Property</b> | <b>Invoice Amount</b> |
|-------------------|-------------------------|---------------------|-----------------|-----------------------|
| 325703            | Spies Pool LLC (HARCDD) | 03/10/2026          | Harmony CDD     | 340.00                |
| 325872            | Spies Pool LLC (HARCDD) | 03/10/2026          | Harmony CDD     | 7,197.00              |
|                   |                         |                     | <b>Total:</b>   | <b>7,537.00</b>       |

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Secretary / Assistant Secretary

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Chairman / Vice Chairman

# HARMONY COMMUNITY DEVELOPMENT DISTRICT

## Payment Authorization No. 27

4/3/2026

| Invoice No    | Supplier                               | Invoice Date | Property    | Invoice Amount    |
|---------------|--|--------------|-------------|-------------------|
| 21415         | Aquatic Weed Management, Inc. (HARCDD) | 03/13/2026   | Harmony CDD | 82,000.00         |
| 960030        | Berman Construction LLC (HARCDD)       | 04/01/2026   | Harmony CDD | 27,586.20         |
| 960340        | Berman Construction LLC (HARCDD)       | 03/31/2026   | Harmony CDD | 752.75            |
| 960300        | Berman Security Agency LLC (HARCDD)    | 04/01/2026   | Harmony CDD | 105.00            |
| 2026.03.25    | Brittany Coronel (HARCDD)              | 03/25/2026   | Harmony CDD | 200.00            |
| 2026.03.25    | Daniel Leet (HARCDD)                   | 03/25/2026   | Harmony CDD | 200.00            |
| 2026.03.25    | Joellyn M. Phillips (HARCDD)           | 03/25/2026   | Harmony CDD | 200.00            |
| 2026.03.25    | Juliet Nichols Williams (HARCDD)       | 03/25/2026   | Harmony CDD | 200.00            |
| 2026.03.25    | Lucas Chokanis (HARCDD)                | 03/25/2026   | Harmony CDD | 200.00            |
| 228296        | Pegasus Engineering, LLC (HARCDD)      | 02/28/2026   | Harmony CDD | 12,612.59         |
| 228356        | Pegasus Engineering, LLC (HARCDD)      | 03/31/2026   | Harmony CDD | 14,765.30         |
| 1997518032826 | Spectrum Business (HARCDD)             | 03/28/2026   | Harmony CDD | 120.00            |
| 35419_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 115.62            |
| 25108_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 35.20             |
| 41279_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 1,437.02          |
| 62780_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 493.44            |
| 33920_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 31.62             |
| 03760_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 1,775.08          |
| 48380_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 2,151.10          |
| 33910_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 31.62             |
| 48250_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 2,394.22          |
| 75000_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 2,584.22          |
| 90660_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 52.57             |
| 84440_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 766.39            |
| 90300_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 81.16             |
| 85210_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 1,511.58          |
| 84380_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 2,860.55          |
| 84410_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 1,761.63          |
| 90670_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 12.73             |
| 90680_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 2,041.28          |
| 84420_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 1,581.79          |
| 74990_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 175.36            |
| 84390_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 912.71            |
| 74980_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 93.97             |
| 84430_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 458.51            |
| 74960_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 72.49             |
| 74950_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 11.63             |
| 74920_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 13.36             |
| 74910_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 76.07             |
| 12210_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 31.62             |
| 46710_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 31.62             |
| 74940_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 152.52            |
| 55740_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 35.20             |
| 19280_032626  | Toho Water Authority (HARCDD)          | 03/26/2026   | Harmony CDD | 254.44            |
| 198329        | United Land Services (HARCDD)          | 04/01/2026   | Harmony CDD | 60,782.67         |
| 8366          | VGlobalTech (HARCDD)                   | 03/31/2026   | Harmony CDD | 300.00            |
| <b>Total:</b> |  |              |             | <b>224,062.83</b> |

Secretary / Assistant Secretary

Chairman / Vice Chairman

# HARMONY COMMUNITY DEVELOPMENT DISTRICT

**Payment Authorization No. 28**

4/10/2026

| Invoice No    | Supplier                             | Invoice Date | Property    | Invoice Amount   |
|---------------|--------------------------------------|--------------|-------------|------------------|
| 148877        | Dragonfly Pond Works (HARCDD)        | 01/22/2026   | Harmony CDD | 5,400.00         |
| 150795        | Dragonfly Pond Works (HARCDD)        | 03/18/2026   | Harmony CDD | 5,400.00         |
| F7BA084D-0142 | Osceola News-Gazette (HARCDD)        | 04/08/2026   | Harmony CDD | 65.88            |
| DM-04-2026-31 | PFM Management Services LLC (HARCDD) | 04/05/2026   | Harmony CDD | 5,416.67         |
| 1997500040626 | Spectrum Business (HARCDD)           | 04/06/2026   | Harmony CDD | 130.00           |
| 58389-040926  | Toho Water Authority (HARCDD)        | 04/09/2026   | Harmony CDD | 181.98           |
| 199182        | United Land Services (HARCDD)        | 03/31/2026   | Harmony CDD | 1,140.00         |
| 199832        | United Land Services (HARCDD)        | 03/31/2026   | Harmony CDD | 1,240.00         |
| 199833        | United Land Services (HARCDD)        | 03/31/2026   | Harmony CDD | 837.35           |
| 8394          | VGlobalTech (HARCDD)                 | 04/01/2026   | Harmony CDD | 210.00           |
| <b>Total:</b> |                                      |              |             | <b>20,021.88</b> |

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Secretary / Assistant Secretary

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Chairman / Vice Chairman



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# **Harmony Community Development District**

**District Financial Position and Budget to Actual**



# Harmony CDD

## March 2026 Financial Report

March 31, 2026

**PFM Management Services**  
3501 Quadrangle Blvd.,  
Suite 270  
Orlando, Florida 32817  
Tel: 407-723-5900



# DISTRICT FINANCIAL REPORT SUMMARY

## Period Ending March 31, 2026

This report provides a summary of the District’s financial activity for the first six (6) months of the 2026 fiscal year ending March 31, 2026. Key areas reviewed include assessment revenues, operational expenditures, fund balances, and debt service funding.

### 1. Operations and Maintenance Assessment Summary:

During the past six months, the District received assessment revenue totaling **\$2,452,881.81** for Operations and Maintenance. Adjustments related to early payment discounts and tax collection fees resulted in net **assessment revenue of \$2,312,540.05**. Additional assessment revenue of **\$454,955.07** is still anticipated.

**Table 1: Operations & Maintenance Assessment Activity**

| Description                       | Amount (USD)          |
|-----------------------------------|-----------------------|
| Gross On-Roll Assessment Received | \$2,452,881.81        |
| Early-Payment Discounts           | (\$93,505.65)         |
| Tax Collector Fees                | (\$46,836.10)         |
| <b>Net Assessment Revenue</b>     | <b>\$2,312,540.05</b> |
| Anticipated Remaining Revenue     | \$454,955.07          |

### 2. Garden Lot Revenue and Expenditures:

For the four-months period ending February 28, 2026, the District earned **\$800.00** from Garden Lot activity. Expenses incurred for maintenance and support totaled **\$601.04**.

**Table 2: Garden Lot Financial Activity**

| Description        | Amount (USD) |
|--------------------|--------------|
| Garden Lot Revenue | \$800.00     |



| Description                    | Amount (USD)    |
|--------------------------------|-----------------|
| Garden Lot Expenses            | (\$601.04)      |
| <b>Net Garden Lot Activity</b> | <b>\$198.96</b> |

### 3. Facility Rental Revenue:

During the period, the District earned \$810.00 from the rental of District-owned soccer fields and related recreational facilities, which are made available for community and organized use.

### 4. Cash Position and Expenditure Analysis:

As of March 31, 2026, the District's checking account balance was \$1,201,449.98. When combined with anticipated assessment revenue of \$454,955.07, total available funds were \$1,656,405.05. Based on the District's average monthly expenditure of \$205,349.17, current cash reserves are adequate to support ongoing operations and remain in alignment with the approved annual budget.

#### March 2026 unplanned expenditures:

1. **Spies Pool LLC** – Pool pump and valve replacement, installation and service call - \$10,159.00
2. **Amazon** - Alpine 32 Gallon Commercial Outdoor Trash Can - \$3,966.54

### Conclusion

The District's financial activity for the period reflects strong revenue performance, controlled expenditure, and a stable cash position. Net Operations and Maintenance assessment collections remain on track, with additional revenue still anticipated to support ongoing needs. Garden Lot activity continues to generate a modest surplus.

With over \$1.6 million in available revenue and average monthly expenditures of approximately \$205,349, the District maintains sufficient reserves to fund operations and remain aligned with the approved budget. Overall, financial conditions remain healthy, and current resources are adequate to sustain planned initiatives and operational commitments.



**Harmony CDD**  
Statement of Financial Position  
As of 3/31/2026

|  | General Fund                  | Debt Service<br>Fund 2014     | Debt Service<br>Fund 2015     | Long Term Debt<br>Group        | Total                          |
|--|-------------------------------|-------------------------------|-------------------------------|--------------------------------|--------------------------------|
| <b><u>Assets</u></b>                         |                               |                               |                               |                                |                                |
| <b><u>Current Assets</u></b>                 |                               |                               |                               |                                |                                |
| General Checking Account - #3808             | \$ 1,201,449.98               |                               |                               |                                | \$ 1,201,449.98                |
| Restricted Deposit Account - #8909           | 3,485.02                      |                               |                               |                                | 3,485.02                       |
| General Reserve Account - #3607              | 1,880,205.51                  |                               |                               |                                | 1,880,205.51                   |
| Assessments Receivable                       | 454,955.07                    |                               |                               |                                | 454,955.07                     |
| Assessments Receivable                       |                               | \$ 189,459.48                 |                               |                                | 189,459.48                     |
| Due From Other Funds                         |                               | 20,865.99                     |                               |                                | 20,865.99                      |
| Debt Service Reserve - 2014 Bond             |                               | 607,312.50                    |                               |                                | 607,312.50                     |
| Revenue - 2014 Bond                          |                               | 1,548,503.47                  |                               |                                | 1,548,503.47                   |
| Prepayment - 2014 Bond                       |                               | 2,015.08                      |                               |                                | 2,015.08                       |
| Assessments Receivable                       |                               |                               | \$ 66,475.87                  |                                | 66,475.87                      |
| Due From Other Funds                         |                               |                               | 9,000.05                      |                                | 9,000.05                       |
| Debt Service Reserve - 2015 Bond             |                               |                               | 340,000.00                    |                                | 340,000.00                     |
| Revenue - 2015 Bond                          |                               |                               | 649,537.96                    |                                | 649,537.96                     |
| Prepayment - 2015 Bond                       |                               |                               | 47,381.89                     |                                | 47,381.89                      |
| Total Current Assets                         | <u>\$ 3,540,095.58</u>        | <u>\$ 2,368,156.52</u>        | <u>\$ 1,112,395.77</u>        | <u>\$ -</u>                    | <u>\$ 7,020,647.87</u>         |
| <b><u>Investments</u></b>                    |                               |                               |                               |                                |                                |
| Amount Available in Debt Service Funds       |                               |                               |                               | \$ 3,194,750.90                | \$ 3,194,750.90                |
| Amount To Be Provided                        |                               |                               |                               | 7,335,249.10                   | 7,335,249.10                   |
| Total Investments                            | <u>\$ -</u>                   | <u>\$ -</u>                   | <u>\$ -</u>                   | <u>\$ 10,530,000.00</u>        | <u>\$ 10,530,000.00</u>        |
| <b>Total Assets</b>                          | <u><u>\$ 3,540,095.58</u></u> | <u><u>\$ 2,368,156.52</u></u> | <u><u>\$ 1,112,395.77</u></u> | <u><u>\$ 10,530,000.00</u></u> | <u><u>\$ 17,550,647.87</u></u> |
| <b><u>Liabilities and Net Assets</u></b>     |                               |                               |                               |                                |                                |
| <b><u>Current Liabilities</u></b>            |                               |                               |                               |                                |                                |
| Accounts Payable                             | \$ 75,931.69                  |                               |                               |                                | \$ 75,931.69                   |
| Due To Other Funds                           | 29,866.04                     |                               |                               |                                | 29,866.04                      |
| Deposits Payable                             | 2,500.00                      |                               |                               |                                | 2,500.00                       |
| Deferred Revenue                             | 454,955.07                    |                               |                               |                                | 454,955.07                     |
| Deferred Revenue                             |                               | \$ 189,459.48                 |                               |                                | 189,459.48                     |
| Deferred Revenue                             |                               |                               | \$ 66,475.87                  |                                | 66,475.87                      |
| Total Current Liabilities                    | <u>\$ 563,252.80</u>          | <u>\$ 189,459.48</u>          | <u>\$ 66,475.87</u>           | <u>\$ -</u>                    | <u>\$ 819,188.15</u>           |
| <b><u>Long Term Liabilities</u></b>          |                               |                               |                               |                                |                                |
| Revenue Bonds Payable - Long-Term            |                               |                               |                               | \$ 10,530,000.00               | \$ 10,530,000.00               |
| Total Long Term Liabilities                  | <u>\$ -</u>                   | <u>\$ -</u>                   | <u>\$ -</u>                   | <u>\$ 10,530,000.00</u>        | <u>\$ 10,530,000.00</u>        |
| <b>Total Liabilities</b>                     | <u><u>\$ 563,252.80</u></u>   | <u><u>\$ 189,459.48</u></u>   | <u><u>\$ 66,475.87</u></u>    | <u><u>\$ 10,530,000.00</u></u> | <u><u>\$ 11,349,188.15</u></u> |
| <b><u>Net Assets</u></b>                     |                               |                               |                               |                                |                                |
| Net Assets, Unrestricted                     | \$ 272,681.10                 |                               |                               |                                | \$ 272,681.10                  |
| Current Year Net Assets, Unrestricted        | (93,505.65)                   |                               |                               |                                | (93,505.65)                    |
| Net Assets - General Government              | 1,465,515.09                  |                               |                               |                                | 1,465,515.09                   |
| Current Year Net Assets - General Government | 1,332,152.24                  |                               |                               |                                | 1,332,152.24                   |
| Net Assets, Unrestricted                     |                               | \$ 1,416,020.57               |                               |                                | 1,416,020.57                   |
| Current Year Net Assets, Unrestricted        |                               | 762,676.47                    |                               |                                | 762,676.47                     |
| Net Assets, Unrestricted                     |                               |                               | \$ 830,643.36                 |                                | 830,643.36                     |
| Current Year Net Assets, Unrestricted        |                               |                               | 215,276.54                    |                                | 215,276.54                     |
| <b>Total Net Assets</b>                      | <u><u>\$ 2,976,842.78</u></u> | <u><u>\$ 2,178,697.04</u></u> | <u><u>\$ 1,045,919.90</u></u> | <u><u>\$ -</u></u>             | <u><u>\$ 6,201,459.72</u></u>  |
| <b>Total Liabilities and Net Assets</b>      | <u><u>\$ 3,540,095.58</u></u> | <u><u>\$ 2,368,156.52</u></u> | <u><u>\$ 1,112,395.77</u></u> | <u><u>\$ 10,530,000.00</u></u> | <u><u>\$ 17,550,647.87</u></u> |



**Harmony CDD**  
Statement of Activities  
As of 3/31/2026

|   | General Fund           | Debt Service<br>Fund 2014 | Debt Service<br>Fund 2015 | Long Term<br>Debt Group | Total                  |
|---|------------------------|---------------------------|---------------------------|-------------------------|------------------------|
| <b>Revenues</b>   |                        |                           |                           |                         |                        |
| On-Roll Assessments   | \$ 2,452,881.81        |                           |                           |                         | 2,452,881.81           |
| Assessment - Refund and Discounts                           | (93,505.65)            |                           |                           |                         | (93,505.65)            |
| Garden Lot  | 800.00                 |                           |                           |                         | 800.00                 |
| Facility Rental Revenue                                     | 810.00                 |                           |                           |                         | 810.00                 |
| On-Roll Assessments - 2014 Bond                             |                        | \$ 983,709.14             |                           |                         | 983,709.14             |
| Assessment Refund / Discounts                               |                        | (37,499.72)               |                           |                         | (37,499.72)            |
| On-Roll Assessments - 2015 Bond                             |                        |                           | \$ 424,299.43             |                         | 424,299.43             |
| Other Assessments - Prepayment                              |                        |                           | 43,470.08                 |                         | 43,470.08              |
| Assessment Refund / Discounts                               |                        |                           | (16,174.61)               |                         | (16,174.61)            |
| <b>Total Revenues</b>                                       | <b>\$ 2,360,986.16</b> | <b>\$ 946,209.42</b>      | <b>\$ 451,594.90</b>      | <b>\$ -</b>             | <b>\$ 3,758,790.48</b> |
| <b>Expenses</b>   |                        |                           |                           |                         |                        |
| Supervisor Fees   | \$ 4,200.00            |                           |                           |                         | \$ 4,200.00            |
| Public Officials' Liability Insurance                       | 4,431.00               |                           |                           |                         | 4,431.00               |
| Trustee Services  | 6,691.05               |                           |                           |                         | 6,691.05               |
| Management  | 32,500.02              |                           |                           |                         | 32,500.02              |
| Field Management  | 165,517.20             |                           |                           |                         | 165,517.20             |
| Engineering   | 28,057.50              |                           |                           |                         | 28,057.50              |
| Assessment Collection Cost                                  | 46,836.10              |                           |                           |                         | 46,836.10              |
| Disclosure Agent  | 2,200.00               |                           |                           |                         | 2,200.00               |
| Property Appraiser  | 1,530.61               |                           |                           |                         | 1,530.61               |
| District Counsel  | 27,492.07              |                           |                           |                         | 27,492.07              |
| Audit   | 4,400.00               |                           |                           |                         | 4,400.00               |
| Tax Preparation   | 51.36                  |                           |                           |                         | 51.36                  |
| Postage & Shipping  | 329.74                 |                           |                           |                         | 329.74                 |
| Legal Advertising   | 609.22                 |                           |                           |                         | 609.22                 |
| Miscellaneous / Contingency                                 | 30.60                  |                           |                           |                         | 30.60                  |
| Meeting Room  | 1,400.00               |                           |                           |                         | 1,400.00               |
| Web Site Maintenance  | 2,700.00               |                           |                           |                         | 2,700.00               |
| Operating Supplies - Fuel, Oil, etc.                        | 1,719.60               |                           |                           |                         | 1,719.60               |
| Dues, Licenses, and Fees                                    | 175.00                 |                           |                           |                         | 175.00                 |
| Security  | 4,270.42               |                           |                           |                         | 4,270.42               |
| Security - Wifi   | 1,542.93               |                           |                           |                         | 1,542.93               |
| Electric  | 16,678.59              |                           |                           |                         | 16,678.59              |
| Refuse Removal  | 2,815.04               |                           |                           |                         | 2,815.04               |
| Water-Sewer   | 129,908.43             |                           |                           |                         | 129,908.43             |
| R&M - Ponds/Buck, Lake/Drainage                             | 3,250.00               |                           |                           |                         | 3,250.00               |
| Irrigation Repairs  | 18,114.20              |                           |                           |                         | 18,114.20              |
| Amenity - Pool Maintenance                                  | 575.00                 |                           |                           |                         | 575.00                 |
| General Liability Insurance                                 | 5,489.00               |                           |                           |                         | 5,489.00               |
| Property & Casualty Insurance                               | 16,791.00              |                           |                           |                         | 16,791.00              |
| Auto Liability & Physical Damage                            | 1,110.00               |                           |                           |                         | 1,110.00               |
| Repair & Maintenance - Vehicles                             | 2,195.89               |                           |                           |                         | 2,195.89               |
| Repair & Maintenance - Equipment etc                        | 12,822.20              |                           |                           |                         | 12,822.20              |
| Pond Maintenance  | 10,800.00              |                           |                           |                         | 10,800.00              |
| Landscaping Maintenance & Material                          | 364,696.02             |                           |                           |                         | 364,696.02             |
| Landscape Improvements                                      | 6,862.00               |                           |                           |                         | 6,862.00               |
| Tree Trimming   | 3,805.00               |                           |                           |                         | 3,805.00               |
| Miscellaneous / Contingency                                 | 20,388.19              |                           |                           |                         | 20,388.19              |
| Parks & Facilities  | 54,597.10              |                           |                           |                         | 54,597.10              |
| Garden Lot Expenses   | 601.04                 |                           |                           |                         | 601.04                 |
| Invasive Plant Maintenance                                  | 1,167.50               |                           |                           |                         | 1,167.50               |
| Mulch   | 77,600.00              |                           |                           |                         | 77,600.00              |
| Annuals   | 7,000.00               |                           |                           |                         | 7,000.00               |
| Streetslights   | 65,200.07              |                           |                           |                         | 65,200.07              |
| Sidewalk Panel Repair & Replacements                        | 11,119.00              |                           |                           |                         | 11,119.00              |
| Collection Agent - 2014 Bond                                |                        | \$ 18,783.25              |                           |                         | 18,783.25              |
| Principal Payments - 2014 Bond                              |                        | 20,000.00                 |                           |                         | 20,000.00              |
| Interest Payments - 2014 Bond                               |                        | 171,281.25                |                           |                         | 171,281.25             |
| Collection Agent - 2015 Bond                                |                        |                           | \$ 8,101.72               |                         | 8,101.72               |
| Principal Payments - 2015 Bond                              |                        |                           | 135,000.00                |                         | 135,000.00             |
| Interest Payments - 2015 bond                               |                        |                           | 106,600.00                |                         | 106,600.00             |
| <b>Total Expenses</b>                                       | <b>\$ 1,170,269.69</b> | <b>\$ 210,064.50</b>      | <b>\$ 249,701.72</b>      | <b>\$ -</b>             | <b>\$ 1,630,035.91</b> |
| <b>Other Revenues (Expenses) &amp; Gains (Losses)</b>       |                        |                           |                           |                         |                        |
| Interest Income   | \$ 47,930.12           |                           |                           |                         | \$ 47,930.12           |
| Interest Income   |                        | \$ 26,531.55              |                           |                         | 26,531.55              |
| Interest Income   |                        |                           | \$ 13,383.36              |                         | 13,383.36              |
| <b>Total Other Revenues (Expenses) &amp; Gains (Losses)</b> | <b>\$ 47,930.12</b>    | <b>\$ 26,531.55</b>       | <b>\$ 13,383.36</b>       | <b>\$ -</b>             | <b>\$ 87,845.03</b>    |
| <b>Change In Net Assets</b>                                 | <b>\$ 1,238,646.59</b> | <b>\$ 762,676.47</b>      | <b>\$ 215,276.54</b>      | <b>\$ -</b>             | <b>\$ 2,216,599.60</b> |
| <b>Net Assets At Beginning Of Year</b>                      | <b>\$ 1,738,196.19</b> | <b>\$ 1,416,020.57</b>    | <b>\$ 830,643.36</b>      | <b>\$ -</b>             | <b>\$ 3,984,860.12</b> |
| <b>Net Assets At End Of Year</b>                            | <b>\$ 2,976,842.78</b> | <b>\$ 2,178,697.04</b>    | <b>\$ 1,045,919.90</b>    | <b>\$ -</b>             | <b>\$ 6,201,459.72</b> |



**Harmony CDD**  
**Budget to Actual**  
**For the Month Ending 03/31/2026**

|                                   | YTD Actual             | YTD Budget             | YTD Variance         | FY 2026<br>Adopted Budget | Percentage<br>Spent |
|-----------------------------------|------------------------|------------------------|----------------------|---------------------------|---------------------|
| <b>Revenues</b>                   |                        |                        |                      |                           |                     |
| On-Roll Assessments               | \$ 2,452,881.81        | \$ 1,473,255.50        | \$ 979,626.31        | \$ 2,946,511.00           | 83.25%              |
| Assessment - Refund and Discounts | (93,505.65)            | (58,930.00)            | (34,575.65)          | (117,860.00)              | 79.34%              |
| Facility Rental Revenue           | 800.00                 | -                      | 800.00               | -                         | 0.00%               |
| Garden Lot                        | 810.00                 | -                      | 810.00               | -                         | 0.00%               |
| <b>Net Revenues</b>               | <b>\$ 2,360,986.16</b> | <b>\$ 1,414,325.50</b> | <b>\$ 946,660.66</b> | <b>\$ 2,828,651.00</b>    | <b>83.47%</b>       |

**Expenditures**

**Administrative Expenses**

|                                      |                      |                      |                      |                      |               |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Supervisor Fees                      | \$ 4,200.00          | \$ 7,000.00          | \$ (2,800.00)        | \$ 14,000.00         | 30.00%        |
| FICA Expense                         | -                    | 536.00               | (536.00)             | 1,072.00             | 0.00%         |
| Trustee Services                     | 6,691.05             | 5,000.00             | 1,691.05             | 10,000.00            | 66.91%        |
| Management                           | 32,500.02            | 32,500.00            | 0.02                 | 65,000.00            | 50.00%        |
| Engineering                          | 28,057.50            | 37,500.00            | (9,442.50)           | 75,000.00            | 37.41%        |
| Assessment Collection Cost           | 46,836.10            | 29,465.00            | 17,371.10            | 58,930.00            | 79.48%        |
| Disclosure Agent                     | 2,200.00             | 1,100.00             | 1,100.00             | 2,200.00             | 100.00%       |
| Property Appraiser                   | 1,530.61             | 500.00               | 1,030.61             | 1,000.00             | 153.06%       |
| District Counsel                     | 27,492.07            | 37,500.00            | (10,007.93)          | 75,000.00            | 36.66%        |
| Recording Secretary                  | -                    | 1,000.00             | (1,000.00)           | 2,000.00             | 0.00%         |
| Audit                                | 4,400.00             | 2,500.00             | 1,900.00             | 5,000.00             | 88.00%        |
| Arbitrage Calculation                | -                    | 750.00               | (750.00)             | 1,500.00             | 0.00%         |
| Postage & Shipping                   | 329.74               | 500.00               | (170.26)             | 1,000.00             | 32.97%        |
| Legal Advertising                    | 609.22               | 600.00               | 9.22                 | 1,200.00             | 50.77%        |
| Special Assessment Fees              | -                    | 4,550.00             | (4,550.00)           | 9,100.00             | 0.00%         |
| Miscellaneous / Contingency          | 81.96                | -                    | 81.96                | -                    | 0.00%         |
| Meeting Room                         | 1,400.00             | 2,500.00             | (1,100.00)           | 5,000.00             | 28.00%        |
| Dues, Licenses, and Fees             | 175.00               | 87.50                | 87.50                | 175.00               | 100.00%       |
| Website Maintenance                  | 2,700.00             | -                    | 2,700.00             | -                    | 0.00%         |
| <b>Total Administrative Expenses</b> | <b>\$ 159,203.27</b> | <b>\$ 163,588.50</b> | <b>\$ (4,385.23)</b> | <b>\$ 327,177.00</b> | <b>48.66%</b> |

**Field Expenses**

|                             |                      |                      |                  |                      |               |
|-----------------------------|----------------------|----------------------|------------------|----------------------|---------------|
| Field Management            | \$ 165,517.20        | \$ 165,517.50        | \$ (0.30)        | \$ 331,035.00        | 50.00%        |
| <b>Total Field Expenses</b> | <b>\$ 165,517.20</b> | <b>\$ 165,517.50</b> | <b>\$ (0.30)</b> | <b>\$ 331,035.00</b> | <b>50.00%</b> |

**Security Expenses**

|                                |                    |                     |                       |                     |               |
|--------------------------------|--------------------|---------------------|-----------------------|---------------------|---------------|
| Security                       | \$ 4,270.42        | \$ 15,000.00        | \$ (10,729.58)        | \$ 30,000.00        | 14.23%        |
| Security - Wifi                | 1,542.93           | 3,000.00            | (1,457.07)            | 6,000.00            | 25.72%        |
| <b>Total Security Expenses</b> | <b>\$ 5,813.35</b> | <b>\$ 18,000.00</b> | <b>\$ (12,186.65)</b> | <b>\$ 36,000.00</b> | <b>16.15%</b> |

**Utility Expenses**

|                                     |                      |                      |                      |                      |               |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|---------------|
| Electric                            | \$ 16,678.59         | \$ 21,500.00         | \$ (4,821.41)        | \$ 43,000.00         | 38.79%        |
| Refuse Removal                      | 2,815.04             | 2,000.00             | 815.04               | 4,000.00             | 70.38%        |
| Water-Sewer                         | 129,908.43           | 112,500.00           | 17,408.43            | 225,000.00           | 57.74%        |
| Streetlights                        | 65,200.07            | 80,000.00            | (14,799.93)          | 160,000.00           | 40.75%        |
| Repair & Maintenance - Streetlights | -                    | 5,000.00             | (5,000.00)           | 10,000.00            | 0.00%         |
| <b>Total Utility Expenses</b>       | <b>\$ 214,602.13</b> | <b>\$ 221,000.00</b> | <b>\$ (6,397.87)</b> | <b>\$ 442,000.00</b> | <b>48.55%</b> |



**Harmony CDD**  
Budget to Actual  
For the Month Ending 03/31/2026

|  | YTD Actual             | YTD Budget           | YTD Variance         | FY 2026<br>Adopted Budget | Percentage<br>Spent |
|--|------------------------|----------------------|----------------------|---------------------------|---------------------|
| <b><u>Landscaping and Irrigation Expenses</u></b>  |                        |                      |                      |                           |                     |
| Landscaping Maintenance & Material                 | \$ 364,696.02          | \$ 373,196.00        | \$ (8,499.98)        | \$ 746,392.00             | 48.86%              |
| Landscaping Improvements                           | 6,862.00               | -                    | 6,862.00             | -                         | 0.00%               |
| Tree Trimming                                      | 3,805.00               | 20,000.00            | (16,195.00)          | 40,000.00                 | 9.51%               |
| Parks & Facilities                                 | 54,597.10              | 27,500.00            | 27,097.10            | 55,000.00                 | 99.27%              |
| Garden Lot Expenses                                | 601.04                 | 1,000.00             | (398.96)             | 2,000.00                  | 30.05%              |
| Invasive Plant Maintenance                         | 1,167.50               | 25,000.00            | (23,832.50)          | 50,000.00                 | 2.34%               |
| Mulch  | 77,600.00              | 38,673.50            | 38,926.50            | 77,347.00                 | 100.33%             |
| Annuals  | 7,000.00               | 7,000.00             | -                    | 14,000.00                 | 50.00%              |
| Irrigation   | 18,114.20              | 15,000.00            | 3,114.20             | 30,000.00                 | 60.38%              |
| <b>Total Landscaping &amp; Irrigation Expenses</b> | <b>\$ 534,442.86</b>   | <b>\$ 266,184.75</b> | <b>\$ 27,073.36</b>  | <b>\$ 1,014,739.00</b>    | <b>52.67%</b>       |
| <b><u>General Expenses</u></b>                     |                        |                      |                      |                           |                     |
| Pond Maintenance                                   | \$ 10,800.00           | \$ -                 | \$ 10,800.00         | \$ -                      | 0.00%               |
| R&M - Ponds/Buck, Lake/Drainage                    | 3,250.00               | 25,000.00            | (21,750.00)          | 50,000.00                 | 6.50%               |
| Amenity - Pool Maintenance                         | 575.00                 | 30,000.00            | (29,425.00)          | 60,000.00                 | 0.96%               |
| Repair & Maintenance - Vehicles                    | 2,195.89               | 7,500.00             | (5,304.11)           | 15,000.00                 | 14.64%              |
| Repair & Maintenance - Equipment etc               | 12,822.20              | 5,000.00             | 7,822.20             | 10,000.00                 | 128.22%             |
| Roads & Alleyway                                   | -                      | 5,000.00             | (5,000.00)           | 10,000.00                 | 0.00%               |
| Sidewalk Panel Repair & Replacements               | 11,119.00              | 75,000.00            | (63,881.00)          | 150,000.00                | 7.41%               |
| Operating Supplies - Fuel, Oil, etc.               | 1,719.60               | 4,000.00             | (2,280.40)           | 8,000.00                  | 21.50%              |
| Transfer to Reserve                                | 280,000.00             | 140,000.00           | 140,000.00           | 280,000.00                | 100.00%             |
| Capital Outlay - Vehicles                          | -                      | 7,500.00             | (7,500.00)           | 15,000.00                 | 0.00%               |
| Miscellaneous / Contingency                        | 20,388.19              | 25,000.00            | (4,611.81)           | 50,000.00                 | 40.78%              |
| <b>Total General Expenses</b>                      | <b>\$ 342,869.88</b>   | <b>\$ 324,000.00</b> | <b>\$ 18,869.88</b>  | <b>\$ 648,000.00</b>      | <b>52.91%</b>       |
| <b><u>Insurance Expenses</u></b>                   |                        |                      |                      |                           |                     |
| General Liability Insurance                        | \$ 5,489.00            | \$ 14,850.00         | \$ (9,361.00)        | \$ 29,700.00              | 18.48%              |
| Public Officials' Liability Insurance              | 4,431.00               | -                    | 4,431.00             | -                         | 0.00%               |
| Property & Casualty Insurance                      | 16,791.00              | -                    | 16,791.00            | -                         | 0.00%               |
| Auto Liability & Physical Damage                   | 1,110.00               | -                    | 1,110.00             | -                         | 0.00%               |
| <b>Total Insurance Expenses</b>                    | <b>\$ 27,821.00</b>    | <b>\$ 14,850.00</b>  | <b>\$ 12,971.00</b>  | <b>\$ 29,700.00</b>       | <b>93.67%</b>       |
| <b>Total Expenditures</b>                          | <b>\$ 1,450,269.69</b> | <b>\$ -</b>          | <b>\$ 35,944.19</b>  | <b>\$ 2,828,651.00</b>    | <b>51.27%</b>       |
| <b>Income (Loss) from Operations</b>               | <b>\$ 910,716.47</b>   | <b>\$ -</b>          | <b>\$ 910,716.47</b> | <b>\$ -</b>               |                     |
| <b><u>Other Income (Expense)</u></b>               |                        |                      |                      |                           |                     |
| Interest Income                                    | \$ 47,930.12           | \$ -                 | \$ 47,930.12         | \$ -                      |                     |
| <b>Total Other Income (Expense)</b>                | <b>\$ 47,930.12</b>    | <b>\$ -</b>          | <b>\$ 47,930.12</b>  | <b>\$ -</b>               |                     |
| <b>Net Income (Loss)</b>                           | <b>\$ 958,646.59</b>   | <b>\$ -</b>          | <b>\$ 958,646.59</b> | <b>\$ -</b>               |                     |



## **HARMONY SUPPORTING WORKSHEET**



**FY 2026 Harmony Net Assessment**

| Date                   | Total assessment       | O&M                    | 2014 DS              | 2015 DS              | Total without Interest |          |
|------------------------|------------------------|------------------------|----------------------|----------------------|------------------------|----------|
| 2025.11.14             | \$ 28,633.95           | \$ 18,191.58           | \$ 7,295.59          | \$ 3,146.78          | \$ 28,633.95           |          |
| 2025.11.14             | \$ 25,231.02           | \$ 16,029.65           | \$ 6,428.56          | \$ 2,772.81          | \$ 25,231.02           |          |
| 2025.11.21             | \$ 297,773.12          | \$ 189,179.75          | \$ 75,869.06         | \$ 32,724.31         | \$ 297,773.12          |          |
| 2025.11.21             | \$ 1,096.04            | \$ 696.33              | \$ 279.26            | \$ 120.45            | \$ 1,096.04            |          |
| 2025.12.12             | \$ 2,737.41            | \$ 1,739.12            | \$ 697.46            | \$ 300.83            | \$ 2,737.41            |          |
| 2025.12.29             | \$ 209,309.92          | \$ 132,977.75          | \$ 53,329.688        | \$ 23,002.487        | \$ 209,309.92          |          |
| 2026.01.12             | \$ 84,292.51           | \$ 53,552.30           | \$ 21,476.73         | \$ 9,263.48          | \$ 84,292.51           |          |
| 2026.01.12             | \$ 10,257.48           | \$ 6,516.73            | \$ 2,613.48          | \$ 1,127.26          | \$ 10,257.48           |          |
| 2026.01.30             | \$ 2,514.76            | \$ 1,597.66            | \$ 640.73            | \$ 276.36            | \$ 2,514.76            | Interest |
| 2026.02.09             | \$ 47,826.43           | \$ 30,384.85           | \$ 12,185.61         | \$ 5,255.97          | \$ 47,826.43           |          |
| 2026.02.09             | \$ 3,398.24            | \$ 2,158.95            | \$ 865.83            | \$ 373.46            | \$ 3,398.24            |          |
| 2026.03.10             | \$ 30,670.77           | \$ 19,485.60           | \$ 7,814.55          | \$ 3,370.62          | \$ 30,670.77           |          |
| <b>total collected</b> | <b>\$ 3,642,504.07</b> | <b>\$ 2,312,540.05</b> | <b>\$ 927,426.15</b> | <b>\$ 400,023.11</b> | <b>\$ 3,639,989.31</b> |          |
| <b>Receivable</b>      |                        | <b>\$ 457,180.95</b>   | <b>\$ 183,348.85</b> | <b>\$ 79,083.15</b>  | <b>\$ 719,612.95</b>   |          |



## Harmony CDD

| 2014 Revenue Trust Account Inflow and Outflows |                 |                 |             |                 |                |               |
|--|-----------------|-----------------|-------------|-----------------|----------------|---------------|
| Date   | Revenue Account | Interest Income | Transfer In | On Roll Revenue | Transfer Out * | Balance       |
| 10/1/2025                                      | \$ 781,932.04   | \$ 2,640.17     | \$ 2,120.78 | \$ -            | \$ -           | \$ 786,692.99 |
| 11/1/2025                                      | 786,692.99      | 2,658.91        | -           | -               | (169,153.80)   | 620,198.10    |
| 12/1/2025                                      | 620,198.10      | 1,943.49        | 1,880.39    | 881,772.47      |                | 1,505,794.45  |
| 1/1/2026                                       | 1,505,794.45    | 3,316.65        | 1,851.14    | 24,787.68       |                | 1,535,749.92  |
| 2/1/2026                                       | 1,535,749.92    | 4,532.81        | 1,809.74    | 640.76          |                | 1,542,733.23  |
| 3/1/2026                                       | 1,542,733.23    | 4,135.94        | 1,634.30    |                 |                | 1,548,503.47  |
| 4/1/2026                                       |                 |                 |             |                 |                | -             |
| 5/1/2026                                       |                 |                 |             |                 |                | -             |
| 6/1/2026                                       |                 |                 |             |                 |                | -             |
| 7/1/2026                                       |                 |                 |             |                 |                | -             |
| 8/1/2026                                       |                 |                 |             |                 |                | -             |
| 9/1/2026                                       |                 |                 |             |                 |                | -             |

\* Amount transferred out to make November 2025 bond payment

| 2015 Revenue Trust Account Inflow and Outflows |                 |                 |             |                 |                |               |
|--|-----------------|-----------------|-------------|-----------------|----------------|---------------|
| Date   | Revenue Account | Interest Income | Transfer In | On Roll Revenue | Transfer Out * | Balance       |
| 10/1/2025                                      | \$ 348,712.65   | \$ 1,172.96     | \$ 1,488.12 | \$ -            | \$ -           | \$ 351,373.73 |
| 11/1/2025                                      | 351,373.73      | 1,187.53        | -           | -               | (104,924.21)   | 247,637.05    |
| 12/1/2025                                      | 247,637.05      | 783.57          | 1,177.60    | 380,331.50      |                | 629,929.72    |
| 1/1/2026                                       | 629,929.72      | 1,371.11        | 1,134.45    | 10,691.57       |                | 643,126.85    |
| 2/1/2026                                       | 643,126.85      | 1,897.74        | 1,466.90    | 276.34          |                | 646,767.83    |
| 3/1/2026                                       | 646,767.83      | 1,733.79        | 1,036.34    |                 |                | 649,537.96    |
| 4/1/2026                                       |                 |                 |             |                 |                | -             |
| 5/1/2026                                       |                 |                 |             |                 |                | -             |
| 6/1/2026                                       |                 |                 |             |                 |                | -             |
| 7/1/2026                                       |                 |                 |             |                 |                | -             |
| 8/1/2026                                       |                 |                 |             |                 |                | -             |
| 9/1/2026                                       |                 |                 |             |                 |                | -             |

\* Amount transferred out to make November 2025 bond payment



### HARMONY CDD UTILITY TRACKER

| Utility Company | Account #          | Meter #           | Service Address   | Oct-25       | Nov-25       | Dec-25       | Jan-26       | Feb-26       | Mar-26       |
|-----------------|--------------------|-------------------|---|--------------|--------------|--------------|--------------|--------------|--------------|
| OUC             | 9899239921         | 5CR94075/5CM11458 | 6917 BEAR GRASS RD                                      | \$ 24.91     | \$ 25.05     | \$ 24.79     | \$ 24.91     | \$ 24.91     | \$ 24.91     |
| OUC             | 9899239921         | 5CR94331/5CM11507 | 3300 BLOCK EVEN SCHOOL HOUSE RD                         | \$ 24.91     | \$ 25.05     | \$ 24.79     | \$ 25.05     | \$ 24.91     | \$ 24.79     |
| OUC             | 9899239921         | 5CM10666          | 6900 BLOCK ODD FIVE OAKS DR                             | \$ 24.27     | \$ 24.27     | \$ 24.40     | \$ 24.27     | \$ 24.40     | \$ 24.27     |
| OUC             | 9899239921         | 5CR94088/5CM11509 | 3200 BLOCK ODD SCHOOL HOUSE RD                          | \$ 24.91     | \$ 25.05     | \$ 24.91     | \$ 24.91     | \$ 25.05     | \$ 24.91     |
| OUC             | 9899239921         | 5CR96198/5CM11270 | 3319 BRACKEN FERN DR                                    | \$ 25.30     | \$ 25.56     | \$ 25.56     | \$ 25.81     | \$ 25.81     | \$ 25.56     |
| OUC             | 9899239921         | 5CR94288/5CM11269 | 3338 BRACKEN FERN DR                                    | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     |
| OUC             | 9899239921         | 5CR95104/5CM11268 | 7014 BUTTON BUSH LP                                     | \$ 25.30     | \$ 25.56     | \$ 25.30     | \$ 25.56     | \$ 25.44     | \$ 25.44     |
| OUC             | 9899239921         | 5CR94329/5CM11460 | 7034 BUTTON BUSH LP                                     | \$ 24.66     | \$ 24.66     | \$ 24.66     | \$ 24.66     | \$ 24.66     | \$ 24.52     |
| OUC             | 9899239921         | 5CR98446/5CM11267 | 3340 CAT BRIER TRL PETPK                                | \$ 24.91     | \$ 25.05     | \$ 24.91     | \$ 25.05     | \$ 24.91     | \$ 25.05     |
| OUC             | 9899239921         | 6CD24560          | 34001 FEATHERGRASS CT                                   | \$ 25.30     | \$ 25.44     | \$ 25.30     | \$ 25.30     | \$ 25.30     | \$ 24.27     |
| OUC             | 9899239921         | 1ZR15702          | 7255 FIVE OAKS DRIVE SWIM                               | \$ 1,661.54  | \$ 1,612.99  | \$ 521.15    | \$ 2,164.85  | \$ 2,432.31  | \$ 1,696.78  |
| OUC             | 9899239921         | 5XD08429          | 7350 FIVE OAKS DR(new meter 08/20/19)                   | \$ 54.30     | \$ 86.06     | \$ 60.77     | \$ 62.23     | \$ 64.74     | \$ 107.23    |
| OUC             | 9899239921         | 5ZR21669          | 7600 FIVE OAKS DR IRG                                   | \$ 33.06     | \$ 34.35     | \$ 32.67     | \$ 33.70     | \$ 33.96     | \$ 32.67     |
| OUC             | 9899239921         | 6CD46493          | 75501 Five Oaks Dr                                      | \$ 24.27     | \$ 24.40     | \$ 24.27     | \$ 24.40     | \$ 24.27     | \$ 24.40     |
| OUC             | 9899239921         | 5CR88761/5CM11415 | 7124 HARMONY SQ DRIVE S POOL                            | \$ 470.99    | \$ 510.28    | \$ 419.29    | \$ 140.21    | \$ 570.64    | \$ 249.57    |
| OUC             | 9899239921         | 5CD97805          | 6900 E IRLO BRONSON MEMORIAL HWY ODD                    | \$ 24.40     | \$ 33.84     | \$ 68.60     | \$ 60.58     | \$ 35.00     | \$ 32.92     |
| OUC             | 9899239921         | 5ZR21255          | 7000 E. IRLO BRONSON MEM. HWY UPL                       | \$ 55.41     | \$ 59.68     | \$ 54.38     | \$ 57.88     | \$ 58.91     | \$ 54.38     |
| OUC             | 9899239921         | 5CM11116          | 7252 E. IRLO BRONSON MEM. HWY PK                        | \$ 24.91     | \$ 25.05     | \$ 24.79     | \$ 24.91     | \$ 25.05     | \$ 24.79     |
| OUC             | 9899239921         | 5CD97826          | 7255 E. IRLO BRONSON MEM. HWY ENTL                      | \$ 94.84     | \$ 105.05    | \$ 79.72     | \$ 71.32     | \$ 70.68     | \$ 63.05     |
| OUC             | 9899239921         | 5CM11118          | 7255 E. IRLO BRONSON MEM. HWY TCTR                      | \$ 26.07     | \$ 27.24     | \$ 26.59     | \$ 31.90     | \$ 27.63     | \$ 25.81     |
| OUC             | 9899239921         | 5CR95090          | 3300 POND PINE RD                                       | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     | \$ 24.27     |
| OUC             | 9899239921         | 5CR98422/5CM11508 | 3306 PRIMROSE WILLOW DR                                 | \$ 24.40     | \$ 24.27     | \$ 24.40     | \$ 24.40     | \$ 24.40     | \$ 24.27     |
| OUC             | 9899239921         | 5CR97294/5CM11459 | 3317 PRIMROSE WILLOW DR                                 | \$ 25.56     | \$ 26.07     | \$ 26.20     | \$ 26.59     | \$ 26.59     | \$ 26.33     |
| OUC             | 9899239921         | 5CR94090/5CM11456 | 3300 SCHOOL HOUSE RD E1                                 | \$ 213.76    | \$ 176.92    | \$ 27.11     | \$ 197.22    | \$ 245.17    | \$ 220.74    |
| OUC             | 9899239921         | 5CR94089/5CM11457 | 3300 SCHOOL HOUSE RD E2                                 | \$ 30.60     | \$ 30.99     | \$ 29.83     | \$ 30.99     | \$ 31.90     | \$ 90.83     |
| OUC             | 9899239921         | 5CR94091/5CM11455 | 3300 SCHOOL HOUSE RD E3                                 | \$ 39.13     | \$ 43.14     | \$ 39.52     | \$ 39.38     | \$ 47.92     | \$ 50.89     |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood 01/0 CRISPIN CIR                           | \$ 293.13    | \$ 307.56    | \$ 289.52    | \$ 305.84    | \$ 309.45    | \$ 295.02    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood J/0 CRISPIN CIR                            | \$ 491.87    | \$ 516.79    | \$ 485.64    | \$ 513.83    | \$ 520.07    | \$ 495.14    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood I/0 CRISPIN CIR                            | \$ 719.50    | \$ 754.91    | \$ 710.64    | \$ 750.70    | \$ 759.56    | \$ 724.14    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood H2/0 CRISPIN CIR                           | \$ 255.91    | \$ 269.95    | \$ 252.41    | \$ 267.42    | \$ 270.94    | \$ 256.91    |
| OUC             | 9899239921         | MAINTENANCE       | Harmony Track K/0 OXBOW CT                              | \$ 500.48    | \$ 514.87    | \$ 496.88    | \$ 519.77    | \$ 523.37    | \$ 508.97    |
| OUC             | 9899239921         | MAINTENANCE       | North Lakes of Harmony/0 FIVE OAKS DR                   | \$ 133.70    | \$ 136.27    | \$ 133.08    | \$ 138.42    | \$ 139.04    | \$ 136.51    |
| OUC             | 9899239921         | MAINTENANCE       | Phase 2 Roadway/7255 E IRLO BRONSON MEMORIAL HWY VL     | \$ 573.25    | \$ 597.93    | \$ 567.08    | \$ 597.14    | \$ 603.31    | \$ 578.63    |
| OUC             | 9899239921         | MAINTENANCE       | Phase D1/7255 E IRLO BRONSON MEMORIAL HWY VL            | \$ 208.45    | \$ 217.42    | \$ 206.21    | \$ 217.14    | \$ 219.39    | \$ 210.41    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood G/7255 E IRLO BRONSON MEMORIAL HWY VL      | \$ 938.05    | \$ 978.43    | \$ 927.95    | \$ 977.14    | \$ 987.23    | \$ 946.85    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood H1/7255 E IRLO BRONSON MEMORIAL HWY VL     | \$ 386.74    | \$ 402.89    | \$ 382.71    | \$ 403.10    | \$ 407.13    | \$ 390.99    |
| OUC             | 9899239921         | MAINTENANCE       | Phase A-1/7255 E IRLO BRONSON MEMORIAL HWY VL           | \$ 646.21    | \$ 674.02    | \$ 639.25    | \$ 673.14    | \$ 680.09    | \$ 652.27    |
| OUC             | 9899239921         | MAINTENANCE       | Town Center/7255 E IRLO BRONSON MEMORIAL HWY VL         | \$ 364.79    | \$ 380.50    | \$ 360.87    | \$ 380.00    | \$ 383.93    | \$ 368.22    |
| OUC             | 9899239921         | MAINTENANCE       | Phase 3 Roadway/7255 E IRLO BRONSON MEMORIAL HWY VL     | \$ 865.09    | \$ 902.33    | \$ 855.77    | \$ 901.14    | \$ 910.45    | \$ 873.20    |
| OUC             | 9899239921         | MAINTENANCE       | Original 243/7255 E IRLO BRONSON MEMORIAL HWY VL        | \$ 2,532.73  | \$ 2,641.75  | \$ 2,505.48  | \$ 2,638.27  | \$ 2,665.53  | \$ 2,556.51  |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood D2 & E/7255 E IRLO BRONSON MEMORIAL HWY VL | \$ 792.12    | \$ 826.23    | \$ 783.60    | \$ 825.14    | \$ 833.67    | \$ 799.56    |
| OUC             | 9899239921         | MAINTENANCE       | Phase C2/7255 E IRLO BRONSON MEMORIAL HWY VL            | \$ 657.18    | \$ 691.48    | \$ 648.65    | \$ 686.30    | \$ 694.87    | \$ 660.62    |
| OUC             | 9899239921         | MAINTENANCE       | Neighborhood F/0 SCHOOLHOUSE RD                         | \$ 261.93    | \$ 272.06    | \$ 259.40    | \$ 272.50    | \$ 275.02    | \$ 264.90    |
|                 | 001-053-1000-43-01 |                   | Subtotal METERS   | \$ 3,076.25  | \$ 3,094.56  | \$ 1,732.45  | \$ 3,264.62  | \$ 3,993.10  | \$ 2,996.92  |
|                 | 001-054-1000-43-02 |                   | Subtotal MAINTENANCE                                    | \$ 10,621.13 | \$ 11,085.39 | \$ 10,505.14 | \$ 11,066.99 | \$ 11,183.05 | \$ 10,718.85 |
|                 |                    |                   | <b>TOTAL OUC</b>  | \$ 13,697.38 | \$ 14,179.95 | \$ 12,237.59 | \$ 14,331.61 | \$ 15,176.15 | \$ 13,715.77 |



### HARMONY CDD UTILITY TRACKER

| Utility Company                        | Account #           | Meter #             | Service Address                      | Oct-25              | Nov-25              | Dec-25              | Jan-26              | Feb-26              | Mar-26              |
|--|---------------------|---------------------|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Spectrum                               | 8337 10 022 1997500 | N/A                 | 7255 FIVE OAKS DR                    | \$ 133.98           | \$ (3.98)           | \$ 126.02           | \$ 130.00           | \$ 130.00           | \$ 130.00           |
| Spectrum                               | 8337 10 022 1997518 | N/A                 | 7124 HARMONY SQUARE DR S             | \$ 120.00           | \$ 120.00           | \$ 120.00           | \$ 120.00           | \$ 120.00           | \$ 120.00           |
| <b>TOTAL SPECTRUM</b>                  |                     |                     |                                      | <b>\$ 253.98</b>    | <b>\$ 116.02</b>    | <b>\$ 246.02</b>    | <b>\$ 250.00</b>    | <b>\$ 250.00</b>    | <b>\$ 250.00</b>    |
| Toho Water                             | 001525420-000774910 | 14035860            | 0 BRACKEN FERN DRIVE PARK            | \$ 82.14            | \$ 129.68           | \$ 93.97            | \$ 118.26           | \$ 47.43            | \$ 76.07            |
| Toho Water                             | 001525420-000774920 | 15006579            | 0 BUTTON BUSH LOOP PARKB             | \$ 6.47             | \$ 13.36            | \$ 16.94            | \$ 16.94            | \$ 13.36            | \$ 13.30            |
| Toho Water                             | 001525420-000774940 | 51991853            | 7036 BUTTON BUSH LOOP PARKS          | \$ 108.32           | \$ 203.91           | \$ 187.88           | \$ 820.08           | \$ 278.28           | \$ 152.52           |
| Toho Water                             | 001525420-000774950 | 51858298            | 0 POND PINE ROAD PARK                | \$ 0.30             | \$ 72.79            | \$ 86.81            | \$ 93.97            | \$ 43.85            | \$ 11.63            |
| Toho Water                             | 001525420-000774960 | 14035850            | 0 ALLEY NEIGHBORHOOD PARKC           | \$ 53.97            | \$ 163.94           | \$ 163.94           | \$ 83.23            | \$ 47.43            | \$ 72.49            |
| Toho Water                             | 001525420-000774980 | 21046920            | 0 PRIMROSE WILLOW DRIVE PARK         | \$ 87.77            | \$ 112.55           | \$ 90.39            | \$ 118.26           | \$ 93.97            | \$ 93.97            |
| Toho Water                             | 001525420-000774990 | 52059774            | 7014 BUTTON BUSH LOOP PARK           | \$ 108.32           | \$ 238.17           | \$ 169.65           | \$ 221.04           | \$ 203.91           | \$ 175.36           |
| Toho Water                             | 001525420-000775000 | 18006894 / 19001817 | 0 CATBRIER & BRACKEN FERN DRIVE PARK | \$ 393.92           | \$ 725.64           | \$ 505.08           | \$ 110.97           | \$ 911.80           | \$ 2,584.22         |
| Toho Water                             | 001525420-000784380 | 62723517            | 0 FIVE OAKS DRIVE RM                 | \$ 2,766.55         | \$ 3,428.15         | \$ 2,903.55         | \$ 3,393.75         | \$ 1,529.30         | \$ 2,860.55         |
| Toho Water                             | 001525420-000784390 | 60910380            | 0 SCHOOLHOUSE ROAD LSH02             | \$ 284.53           | \$ 744.45           | \$ 758.77           | \$ 783.83           | \$ 984.31           | \$ 912.71           |
| Toho Water                             | 001525420-000784410 | 62751435            | 0 CAT BRIER TRAIL PARK               | \$ 4,327.74         | \$ 1,661.39         | \$ 2,630.50         | \$ 3,835.31         | \$ 2,179.41         | \$ 1,761.63         |
| Toho Water                             | 001525420-000784420 | 71971009            | 0 HARMONY SQUARE DRIVE W             | \$ 923.80           | \$ 1,229.26         | \$ 1,212.13         | \$ 1,521.59         | \$ 960.89           | \$ 1,581.79         |
| Toho Water                             | 001525420-000784430 | 62751434            | 0 HARMONY SQUARE DRIVE W             | \$ 419.45           | \$ 490.73           | \$ 369.01           | \$ 300.99           | \$ 261.61           | \$ 458.51           |
| Toho Water                             | 001525420-000784440 | 19420047            | 0 HARMONY SQUARE DRIVE W             | \$ 369.37           | \$ 505.05           | \$ 580.23           | \$ 866.63           | \$ 93.35            | \$ 766.39           |
| Toho Water                             | 001525420-000785210 | 71947550            | 0 FIVE OAKS DRIVE RM                 | \$ 225.06           | \$ 957.71           | \$ 1,431.64         | \$ 2,014.06         | \$ 461.63           | \$ 1,511.58         |
| Toho Water                             | 001525420-000790300 | 17006879            | 7255 FIVE OAKS DRIVE CABAN           | \$ 85.61            | \$ 135.31           | \$ 70.33            | \$ 70.33            | \$ 91.99            | \$ 81.16            |
| Toho Water                             | 001525420-000790660 | 19001670            | 7255 FIVE OAKS DRIVE POOL            | \$ 102.33           | \$ 47.59            | \$ 45.10            | \$ 70.00            | \$ 62.53            | \$ 52.57            |
| Toho Water                             | 001525420-000790670 | 21017675            | 7255 FIVE OAKS DRIVE SHOWR           | \$ 3.70             | \$ 12.73            | \$ 10.24            | \$ 7.75             | \$ 10.24            | \$ 12.73            |
| Toho Water                             | 001525420-000790680 | 52168456            | 7255 FIVE OAKS DRIVE RECLM           | \$ 168.08           | \$ 372.88           | \$ 355.68           | \$ 441.68           | \$ 673.88           | \$ 2,041.28         |
| Toho Water                             | 001525420-000812210 | 63309511            | 3300 SCHOOLHOUSE ROAD RM             | \$ 1,084.69         | \$ 1,333.12         | \$ 824.93           | \$ 1,190.37         | \$ 364.56           | \$ 31.62            |
| Toho Water                             | 001525420-000819280 | 19001667            | 3300 SCHOOLHOUSE ROAD PARK           | \$ 267.05           | \$ 167.80           | \$ 178.63           | \$ 438.55           | \$ 254.44           | \$ 254.44           |
| Toho Water                             | 001525420-000846710 | 79251773            | 0 HARMONY SQ DR & 192                | \$ 27.57            | \$ 28.49            | \$ 31.62            | \$ 31.62            | \$ 31.62            | \$ 31.62            |
| Toho Water                             | 001525420-000855740 | 68934780            | 0 SCHOOLHOUSE & CUPSEED ROAD         | \$ 2,148.21         | \$ 1,301.78         | \$ 31.62            | \$ 768.58           | \$ 897.58           | \$ 35.20            |
| Toho Water                             | 001525420-000903760 | 65150354            | 6900 E IRLO BRONSON MEM HWY          | \$ 1,742.81         | \$ 1,886.06         | \$ 1,742.86         | \$ 1,964.82         | \$ 1,825.20         | \$ 1,775.08         |
| Toho Water                             | 001525420-000933910 | 60720859            | 6900 FIVE OAKS DRIVE RM              | \$ 713.04           | \$ 1,301.76         | \$ 896.35           | \$ 1,364.57         | \$ 421.84           | \$ 31.62            |
| Toho Water                             | 001525420-000933920 | 18001587            | 3300 SCHOOLHOUSE ROAD RCLM BLK       | \$ 1,184.29         | \$ 1,281.73         | \$ 1,081.88         | \$ 1,213.21         | \$ 407.52           | \$ 31.62            |
| Toho Water                             | 001525420-000944380 | 18010172 / 72940814 | 7124 S HARMONY SQUARE DRIVE POOLCBNA | \$ 502.70           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Toho Water                             | 001525420-000948250 | 61099658            | 7300 FIVE OAKS DRIVE RCLM            | \$ 1,313.74         | \$ 1,366.42         | \$ 1,994.52         | \$ 4,967.18         | \$ 1,897.45         | \$ 2,394.22         |
| Toho Water                             | 001525420-000948380 | 21008656            | 7500 FIVE OAKS DRIVE RCLM            | \$ 6,122.42         | \$ 6,021.10         | \$ 71.00            | \$ 96.06            | \$ 96.06            | \$ 2,151.10         |
| Toho Water                             | 001525420-001125108 | 18006897            | 3200 SCHOOLHOUSE ROAD RM EVN BLK     | \$ 27.57            | \$ 74.58            | \$ 35.20            | \$ 35.20            | \$ 35.20            | \$ 35.20            |
| Toho Water                             | 001525420-001262780 | 21008654            | 6900 E IRLO BRONSON MEM HWY BLKODD   | \$ 27.57            | \$ 1,904.84         | \$ 378.88           | \$ 754.78           | \$ 171.24           | \$ 493.44           |
| Toho Water                             | 001525420-033035419 | 79643233            | 7500 A EVEN FIVE OAKS DRIVE          | \$ -                | \$ -                | \$ 565.04           | \$ 192.72           | \$ (270.42)         | \$ 115.62           |
| Toho Water                             | 001525420-033058389 | 16006524            | 3400 EVEN FEATHER GRASS COURT        | \$ 27.57            | \$ 92.48            | \$ 207.04           | \$ 214.20           | \$ 203.46           | \$ 192.72           |
| Toho Water                             | 001525420-033141279 | 18006898            | 3100 SONGBIRD CIRCLE ODD BLOCK       | \$ 27.57            | \$ 1,230.62         | \$ 1,841.22         | \$ 1,901.42         | \$ 1,634.82         | \$ 1,437.02         |
| <b>TOTAL TOHO WATER</b>                |                     |                     |                                      | <b>\$ 25,734.23</b> | <b>\$ 29,236.07</b> | <b>\$ 23,252.63</b> | <b>\$ 30,021.95</b> | <b>\$ 16,919.74</b> | <b>\$ 24,230.98</b> |
| Waste Connections                      | 6460-126957         | N/A                 | 7350 FIVE OAKS DR                    | \$ 426.54           | \$ 51.16            | \$ 426.54           | \$ 477.70           | \$ 477.70           | \$ 477.70           |
| <b>TOTAL WASTE CONNECTIONS</b>         |                     |                     |                                      | <b>\$ 426.54</b>    | <b>\$ 51.16</b>     | <b>\$ 426.54</b>    | <b>\$ 477.70</b>    | <b>\$ 477.70</b>    | <b>\$ 477.70</b>    |
| <b>Updated by MM: 4/9/2026 9:46 AM</b> |                     |                     |                                      |                     |                     |                     |                     |                     |                     |



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# **Harmony Community Development District**

**Proposals from ULS**

## ULS Work Authorizations

| Agenda # | Work Auth #   | Description  | Amount             |
|----------|---------------|--|--------------------|
| 1        | 226371        | Flower Rotation  | \$3,500.00         |
| 2        | 226378        | Tree Removal (2) Replacement (1)                           | \$3,047.52         |
| 3        | 226398        | Turf Repairs on Five Oaks Dr Across<br>From New Town Homes | \$2,700.00         |
| 4        | 226424        | Dead Pine Tree Removal                                     | \$1,200.00         |
|          | <b>Total:</b> |  | <b>\$10,447.52</b> |

**ADDITIONAL SERVICES ORDER NO. 226371  
LANDSCAPE & IRRIGATION MAINTENANCE SERVICES**

**THIS ADDITIONAL SERVICES ORDER** (the “**ASO**”), dated April 16, 2026, authorizes additional work in accordance with the requirements established by that certain *Landscape & Irrigation Maintenance Services Agreement*, dated December 22, 2022, as assigned to Benchmark Landscaping, LLC, which is fully acquired by Contractor, on January 30, 2023 (the “**Agreement**”), by and between:

**HARMONY COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 3501 Quadrangle Boulevard., Suite 270, Orlando, Florida 32817 (the “**District**”); and

**FLORIDA ULS OPERATING, LLC**, (d/b/a “**United Land Services**”) Delaware limited liability company, whose address for purposes of this ASO is 12276 San Jose Boulevard, Suite 747, Jacksonville, Florida 32223-8617 (“**Contractor**”).

**SECTION 1. SCOPE OF SERVICES.** Pursuant to Section 7.c of the Agreement, in addition to the Work described in the Agreement and any Exhibits, Amendments and ASOs thereto, Contractor shall provide services, as set forth in Contractor’s Proposal No. **226371**, dated **April 16, 2026**, and attached hereto as **Exhibit A**, all in accordance with the terms of the Agreement (the “**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District to the extent that such changes are communicated to Contractor by the District’s representative and do not increase the price of the Additional Services.

**SECTION 2. COMPENSATION.** It is understood and agreed that the compensation for the Additional Services under this ASO shall be in an amount not to exceed **Three Thousand Five Hundred Dollars and Zero Cents (\$3,500.00)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this ASO. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

**SECTION 3. FINAL AGREEMENT.** This ASO, together with the Agreement, any Exhibits, Amendments and ASOs thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

**SECTION 4. ACCEPTANCE.** Acceptance of this ASO will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this ASO, remain in full force and effect.

[Signatures on next page]

**IN WITNESS WHEREOF**, the parties hereto have caused this ASO to be executed the day and year first above written.

ATTEST:

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chair, Board of Supervisors

WITNESS:

**FLORIDA ULS OPERATING, LLC**, a  
Delaware limited liability company

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

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:**    Scope of Additional Services



**Proposal #226371**

Date: 4/16/2026

PO #

Nicholas Lomasney

**Customer:**

PFM Group Consulting

**Property:**

Harmony CDD  
3500 Harmony Sq Dr W  
Harmony, 34773

**Flower Rotation**

This proposal is for the installation of flowers in all annual beds, details are as follows

| Default Group                |          |      |            | \$3,500.00        |
|------------------------------|----------|------|------------|-------------------|
| Items                        | Quantity | Unit | Price/Unit | Price             |
| <b>Property Improvements</b> |          |      |            | <b>\$3,500.00</b> |
| Annuals Installed            | 1.00     | ea   | \$3,500.00 | \$3,500.00        |
| <b>PROJECT TOTAL:</b>        |          |      |            | <b>\$3,500.00</b> |

**Terms & Conditions**

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
7. Subcontractors: Contractor reserves the right to hire qualified subcontractors.
8. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written

orders and will become an extra charge over and above the estimate.

9. Access to Jobsite: Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.

10. Invoicing: Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.

11. Termination: This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.

12. Assignment: The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.

13. Warranty: Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism,

water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer's payment in full of total contract price, including any change-orders.

14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By \_\_\_\_\_  
**Nicholas Lomasney**

Date 4/16/2026  
**United Land Services**

By \_\_\_\_\_

Date \_\_\_\_\_  
**Harmony CDD**

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**ADDITIONAL SERVICES ORDER NO. 226378**  
**LANDSCAPE & IRRIGATION MAINTENANCE SERVICES**

**THIS ADDITIONAL SERVICES ORDER** (the “**ASO**”), dated April 16, 2026, authorizes additional work in accordance with the requirements established by that certain *Landscape & Irrigation Maintenance Services Agreement*, dated December 22, 2022, as assigned to Benchmark Landscaping, LLC, which is fully acquired by Contractor, on January 30, 2023 (the “**Agreement**”), by and between:

**HARMONY COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 3501 Quadrangle Boulevard., Suite 270, Orlando, Florida 32817 (the “**District**”); and

**FLORIDA ULS OPERATING, LLC**, (d/b/a “**United Land Services**”) Delaware limited liability company, whose address for purposes of this ASO is 12276 San Jose Boulevard, Suite 747, Jacksonville, Florida 32223-8617 (“**Contractor**”).

**SECTION 1. SCOPE OF SERVICES.** Pursuant to Section 7.c of the Agreement, in addition to the Work described in the Agreement and any Exhibits, Amendments and ASOs thereto, Contractor shall provide services, as set forth in Contractor’s Proposal No. **226378**, dated **April 16, 2026**, and attached hereto as **Exhibit A**, all in accordance with the terms of the Agreement (the “**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District to the extent that such changes are communicated to Contractor by the District’s representative and do not increase the price of the Additional Services.

**SECTION 2. COMPENSATION.** It is understood and agreed that the compensation for the Additional Services under this ASO shall be in an amount not to exceed **Three Thousand Forty Seven Dollars and Fifty Two Cents (\$3,047.52)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this ASO. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

**SECTION 3. FINAL AGREEMENT.** This ASO, together with the Agreement, any Exhibits, Amendments and ASOs thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

**SECTION 4. ACCEPTANCE.** Acceptance of this ASO will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this ASO, remain in full force and effect.

[Signatures on next page]

**IN WITNESS WHEREOF**, the parties hereto have caused this ASO to be executed the day and year first above written.

ATTEST:

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chair, Board of Supervisors

WITNESS:

**FLORIDA ULS OPERATING, LLC**, a  
Delaware limited liability company

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

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:**     Scope of Additional Services



**Proposal #226378**

**Date:** 4/16/2026

**PO #**

**Nicholas Lomasney**

**Customer:**

PFM Group Consulting

**Property:**

Harmony CDD  
3500 Harmony Sq Dr W  
Harmony, 34773

**Tree removal (2) Replacement (1)**







This proposal is for the removal of (2) trees located at 7128 Indiangrass rd. this also includes adding (1) 45 gallon live oak tree in the middle of the verge, details are as follows

| <b>Default Group</b>           |                 |             |                   | <b>\$3,047.52</b> |
|--------------------------------|-----------------|-------------|-------------------|-------------------|
| <b>Items</b>                   | <b>Quantity</b> | <b>Unit</b> | <b>Price/Unit</b> | <b>Price</b>      |
| <b>Property Improvements</b>   |                 |             |                   | <b>\$2,906.42</b> |
| Tree removal/ Stump grinding   | 2.00            | ea          | \$1,125.00        | \$2,250.00        |
| Live Oak (45 gallon) Installed | 1.00            | 45 gal      | \$656.42          | \$656.42          |
| <b>Irrigation Repair</b>       |                 |             |                   | <b>\$141.10</b>   |
| Labor - GCS Irrigation         | 2.00            | Hr          | \$65.00           | \$130.00          |
| Bubbler                        | 1.00            | ea          | \$3.30            | \$3.30            |
| PVC Pipe 1-1/4"                | 10.00           | Ft          | \$0.78            | \$7.80            |
| <b>PROJECT TOTAL:</b>          |                 |             |                   | <b>\$3,047.52</b> |

### Terms & Conditions

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only,

contained or referred to herein. All materials shall conform to bid specifications.

2. **Work Force:** Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
3. **License and Permits:** Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
4. **Taxes:** Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
5. **Insurance:** Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker's Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
6. **Liability:** Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor's work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
7. **Subcontractors:** Contractor reserves the right to hire qualified subcontractors.
8. **Additional Services:** Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.
9. **Access to Jobsite:** Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
10. **Invoicing:** Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.
11. **Termination:** This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
12. **Assignment:** The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner's interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.
13. **Warranty:** Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism, water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer's payment in full of total contract price, including any change-orders.
14. **Design Services:** Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

**Disclaimer:** This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By \_\_\_\_\_

By \_\_\_\_\_

**Nicholas Lomasney**

**Date**

**4/16/2026**

**United Land Services**

**Date**

**Harmony CDD**

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**ADDITIONAL SERVICES ORDER NO. 226398  
LANDSCAPE & IRRIGATION MAINTENANCE SERVICES**

**THIS ADDITIONAL SERVICES ORDER** (the “**ASO**”), dated April 16, 2026, authorizes additional work in accordance with the requirements established by that certain *Landscape & Irrigation Maintenance Services Agreement*, dated December 22, 2022, as assigned to Benchmark Landscaping, LLC, which is fully acquired by Contractor, on January 30, 2023 (the “**Agreement**”), by and between:

**HARMONY COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 3501 Quadrangle Boulevard., Suite 270, Orlando, Florida 32817 (the “**District**”); and

**FLORIDA ULS OPERATING, LLC**, (d/b/a “**United Land Services**”) Delaware limited liability company, whose address for purposes of this ASO is 12276 San Jose Boulevard, Suite 747, Jacksonville, Florida 32223-8617 (“**Contractor**”).

**SECTION 1. SCOPE OF SERVICES.** Pursuant to Section 7.c of the Agreement, in addition to the Work described in the Agreement and any Exhibits, Amendments and ASOs thereto, Contractor shall provide services, as set forth in Contractor’s Proposal No. **226398**, dated **April 16, 2026**, and attached hereto as **Exhibit A**, all in accordance with the terms of the Agreement (the “**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District to the extent that such changes are communicated to Contractor by the District’s representative and do not increase the price of the Additional Services.

**SECTION 2. COMPENSATION.** It is understood and agreed that the compensation for the Additional Services under this ASO shall be in an amount not to exceed **Two Thousand Seven Hundred Dollars and Zero Cents (\$2,700.00)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this ASO. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

**SECTION 3. FINAL AGREEMENT.** This ASO, together with the Agreement, any Exhibits, Amendments and ASOs thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

**SECTION 4. ACCEPTANCE.** Acceptance of this ASO will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this ASO, remain in full force and effect.

[Signatures on next page]

**IN WITNESS WHEREOF**, the parties hereto have caused this ASO to be executed the day and year first above written.

ATTEST:

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chair, Board of Supervisors

WITNESS:

**FLORIDA ULS OPERATING, LLC**, a  
Delaware limited liability company

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

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:**     Scope of Additional Services



**Proposal #226398**

Date: 4/16/2026

PO #

Nicholas Lomasney

**Customer:**

PFM Group Consulting

**Property:**

Harmony CDD  
 3500 Harmony Sq Dr W  
 Harmony, 34773

**Turf repairs on Five Oak Dr Across From New Town Homes**



This proposal is for replacing areas in the verge turf damaged by construction of the town homes. The work is completed and (1500) SQFT of turf is needed to fix the area Infront of the town homes, details are as follows

**Default Group** **\$2,700.00**

| Items | Quantity | Unit | Price/Unit | Price |
|-------|----------|------|------------|-------|
|-------|----------|------|------------|-------|

|                              |          |       |        |                   |
|------------------------------|----------|-------|--------|-------------------|
| <b>Property Improvements</b> |          |       |        | <b>\$2,700.00</b> |
| St Augustine Sod Installed-  | 1,500.00 | Sq Ft | \$1.80 | \$2,700.00        |
| <b>PROJECT TOTAL:</b>        |          |       |        | <b>\$2,700.00</b> |

## Terms & Conditions

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
  2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
  3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.
  4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.
  5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker’s Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.
  6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor’s work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.
  7. Subcontractors: Contractor reserves the right to hire qualified subcontractors.
  8. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.
  9. Access to Jobsite: Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.
  10. Invoicing: Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.
  11. Termination: This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.
  12. Assignment: The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner’s interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.
  13. Warranty: Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism, water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer’s payment in full of total contract price, including any change-orders.
  14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.
- Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for

any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney's fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By \_\_\_\_\_

**Nicholas Lomasney**

Date 4/16/2026

**United Land Services**

By \_\_\_\_\_

Date \_\_\_\_\_

**Harmony CDD**

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**ADDITIONAL SERVICES ORDER NO. 226424**  
**LANDSCAPE & IRRIGATION MAINTENANCE SERVICES**

**THIS ADDITIONAL SERVICES ORDER** (the “**ASO**”), dated April 16, 2026, authorizes additional work in accordance with the requirements established by that certain *Landscape & Irrigation Maintenance Services Agreement*, dated December 22, 2022, as assigned to Benchmark Landscaping, LLC, which is fully acquired by Contractor, on January 30, 2023 (the “**Agreement**”), by and between:

**HARMONY COMMUNITY DEVELOPMENT DISTRICT**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, with a mailing address of 3501 Quadrangle Boulevard., Suite 270, Orlando, Florida 32817 (the “**District**”); and

**FLORIDA ULS OPERATING, LLC**, (d/b/a “**United Land Services**”) Delaware limited liability company, whose address for purposes of this ASO is 12276 San Jose Boulevard, Suite 747, Jacksonville, Florida 32223-8617 (“**Contractor**”).

**SECTION 1. SCOPE OF SERVICES.** Pursuant to Section 7.c of the Agreement, in addition to the Work described in the Agreement and any Exhibits, Amendments and ASOs thereto, Contractor shall provide services, as set forth in Contractor’s Proposal No. **226424**, dated **April 16, 2026**, and attached hereto as **Exhibit A**, all in accordance with the terms of the Agreement (the “**Additional Services**”). Contractor may make changes to the scope of Additional Services without further written authorization from the District to the extent that such changes are communicated to Contractor by the District’s representative and do not increase the price of the Additional Services.

**SECTION 2. COMPENSATION.** It is understood and agreed that the compensation for the Additional Services under this ASO shall be in an amount not to exceed **One Thousand Two Hundred Dollars and Zero Cents (\$1,200.00)** and shall be remitted in the manner set forth in the Agreement. The total compensation for the Additional Services shall not exceed the actual services and/or work rendered under this ASO. It is understood and agreed upon that the compensation for the completion of the Additional Services is based upon all materials and labor required to perform such services.

**SECTION 3. FINAL AGREEMENT.** This ASO, together with the Agreement, any Exhibits, Amendments and ASOs thereto, represents the entire understanding between the District and the Contractor with regard to the Additional Services and supersedes any previously executed proposal or agreement related to the provision of such services.

**SECTION 4. ACCEPTANCE.** Acceptance of this ASO will authorize the Contractor to complete the Additional Services as outlined herein and is indicated by the signature of the authorized representative of the District and the Contractor in the spaces provided below. Contractor shall commence the aforesaid Additional Services as provided herein and shall perform the same in accordance with the terms and conditions of the Agreement, which, except to the extent expressly altered or changed in this ASO, remain in full force and effect.

[Signatures on next page]

**IN WITNESS WHEREOF**, the parties hereto have caused this ASO to be executed the day and year first above written.

ATTEST:

**HARMONY COMMUNITY  
DEVELOPMENT DISTRICT**

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

\_\_\_\_\_  
Chairperson/Vice Chair, Board of Supervisors

WITNESS:

**FLORIDA ULS OPERATING, LLC**, a  
Delaware limited liability company

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

\_\_\_\_\_  
By: \_\_\_\_\_  
Its: \_\_\_\_\_

**Exhibit A:**    Scope of Additional Services



**Proposal #226424**

**Date: 4/16/2026**

**PO #**

**Nicholas Lomasney**

**Customer:**

PFM Group Consulting

**Property:**

Harmony CDD  
3500 Harmony Sq Dr W  
Harmony, 34773

## Dead Pine Tree Removal







this proposal is for removing (4) dead pine trees flush cut at the ground located behind cordgrass next to the back yards in common area, details are as follows

| <b>Default Group</b>         |                 |             |                   | <b>\$1,200.00</b> |
|------------------------------|-----------------|-------------|-------------------|-------------------|
| <b>Items</b>                 | <b>Quantity</b> | <b>Unit</b> | <b>Price/Unit</b> | <b>Price</b>      |
| <b>Property Improvements</b> |                 |             |                   | <b>\$1,200.00</b> |
| Tree removal                 | 4.00            | ea          | \$300.00          | \$1,200.00        |
| <b>PROJECT TOTAL:</b>        |                 |             |                   | <b>\$1,200.00</b> |

**Terms & Conditions**

1. Specifications: The Contractor shall recognize and perform in accordance with written terms, written specifications and drawings only, contained or referred to herein. All materials shall conform to bid specifications.
2. Work Force: Contractor shall designate a qualified representative with experience in landscape maintenance/construction upgrades. The workforce shall always be presentable. All employees shall be competent and qualified, and authorized to work in the U.S.
3. License and Permits: Contractor will comply with all license and permit requirements of the City, State and Federal Governments, as well as all other requirements of law.

4. Taxes: Contractor agrees to pay all applicable taxes, including sales tax where applicable on material supplied.

5. Insurance: Contractor agrees to provide General Liability Insurance, Automotive Liability Insurance, Worker’s Compensation Insurance, and any other insurance required by law or Client/Owner, as specified in writing prior to commencement of work. If not specified, contractor will furnish insurance with \$1,000,000 limit of liability.

6. Liability: Contractor shall indemnify the Client/Owner and its agents and employees from liabilities which arise out of the Contractor’s work. It is understood and agreed that the Contractor is not liable whatsoever for any damages that are caused by the sole negligence or willful misconduct of the Client/Owner or an indemnified party. Contractor shall not be liable for any damage that occurs from acts of God. Acts of God are defined as those caused by windstorm, hail, fire, flood, earthquake, hurricane and freezing, etc. Under these circumstances, Contractor shall have the right to renegotiate the terms and prices of this agreement within thirty (30) days. Any illegal trespass, claims and/or damage resulting from work requested that is not on property owned by Client/Owner or not under Client/Owner management and control shall be the sole responsibility of Client/Owner.

7. Subcontractors: Contractor reserves the right to hire qualified subcontractors.

8. Additional Services: Any additional work not shown in the above specifications involving extra costs will be executed only upon signed written orders and will become an extra charge over and above the estimate.

9. Access to Jobsite: Client/Owner shall provide all utilities to perform the work. Client/Owner shall furnish access to all parts of jobsite where Contractor is to perform work as required by the Contract or other functions related thereto, during normal business hours and other reasonable periods of time. Contractor will perform the work as reasonably practical after the owner makes the site available for performance of the work.

10. Invoicing: Client/Owner shall make payment to Contractor within thirty (30) days upon receipt of invoice.

11. Termination: This Work Order may be terminated by the Client/Owner with or without cause, upon seven (7) workdays advance written notice. Client/Owner will be required to pay for all materials purchased and work completed to the date of termination and reasonable charges incurred in demobilizing.

12. Assignment: The Client/Owner and the Contractor, respectively, bind themselves, their partners, successors, assignees and legal representatives to the other party with respect to all covenants of this Contract. In the event of sale or transfer of Client/Owner’s interest in its business and/or the property, which is the subject of this agreement, Client/Owner must first obtain the written consent of Contractor for the assignment of any interest in this agreement to be effective.

13. Warranty: Contractor will warranty plant material and workmanship for a period of one (1) year from date of installation provided Contractor is also responsible for the ongoing maintenance contract at the project location. If Contractor is not responsible for ongoing maintenance, warranty is thirty (30) days from completion. Contractor will not be responsible for warranty in the event of; Acts of God, Vandalism,

water restrictions, termination of ongoing maintenance contract, damage from wildlife etc. Stated warranties are only effective upon customer’s payment in full of total contract price, including any change-orders.

14. Design Services: Any design services or revision of designs done by Contractor will remain the property of Contractor. These ideas, designs, and plans are not to be used, reproduced, altered, or transferred in any matter whatsoever without the express written consent of Contractor.

Disclaimer: This proposal was estimated and priced based upon a site visit and visual inspection from ground level using ordinary means, at or about the time this proposal was prepared. The price quoted in this proposal for the work described, is the result of that ground level visual inspection and therefore our company will not be liable for any additional costs or damages for additional work not described herein, or liable for any incidents/accidents resulting from conditions, that were not ascertainable by said ground level visual inspection by ordinary means at the time said inspection was performed. We cannot be held responsible for unknown or otherwise hidden defects. Any corrective work proposed herein cannot guarantee exact results.

Contractor is authorized to perform the work stated on the face of this Contract. Payment will be 100% due at time of billing. If payment has not been received by Contractor, within fifteen (30) days after billing, Contractor, shall be entitled to all costs of collection, including reasonable attorney’s fees and it shall be relieved of any obligation to continue performance under this or any other Contract with Client/Owner. Interest at a per annum rate of 1% per month, or the highest rate permitted by law, will be charged on unpaid balance forty five (45) days after billing.

By \_\_\_\_\_  
**Nicholas Lomasney**  
Date 4/16/2026  
**United Land Services**

By \_\_\_\_\_  
**Harmony CDD**



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# **Harmony Community Development District**

**Landscape Items**



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# **Harmony Community Development District**

## **Pool Furniture Proposals**

**POOL FURNITURE QUOTE COMPARISON**

| Quote #                              | Category               | Vendor | Item Description                              | Unit Price | Unit | Quantity | Total              |
|--------------------------------------|------------------------|--------|---|------------|------|----------|--------------------|
| Q-001                                | Pool Furniture - Sling | Swartz | Welded Sling Stack Chaise Lounge w/ Wide Arms | \$514.10   | EA   | 52       | \$26733.20         |
| Q-001                                | Pool Furniture - Sling | Swartz | Aruba Welded Stack Sling Chair w/ Flat Arm    | \$270.25   | EA   | 68       | \$18377.00         |
| Q-001                                | Pool Furniture - Sling | Swartz | Welded 36" Round Pedestal Table, No Hole      | \$360.72   | EA   | 20       | \$7214.40          |
| Q-001                                | Pool Furniture - Sling | Swartz | Welded 18" Stack Table                        | \$118.58   | EA   | 18       | \$2134.44          |
| Q-001                                | Pool Furniture - Sling | Swartz | BULK ORDER DISCOUNT                           | \$6459.04  | EA   | 18       | -\$6459.04         |
| Q-001                                | Pool Furniture - Sling | Swartz | Shipping & Handling                           | \$980.00   | EA   | 18       | \$980.00           |
| <b>GRAND TOTAL — Swartz Option 1</b> |                        |        |   |            |      |          | <b>\$48,980.00</b> |

| Quote #                              | Category               | Vendor | Item Description                                | Unit Price | Unit | Quantity | Total              |
|--------------------------------------|------------------------|--------|---|------------|------|----------|--------------------|
| Q-002                                | Pool Furniture - Strap | Swartz | Biscayne Stack Chaise Lounge w/ 2" Vinyl Straps | \$368.95   | EA   | 52       | \$19185.40         |
| Q-002                                | Pool Furniture - Strap | Swartz | Biscayne Welded Stack Chair w/ 2" Vinyl Straps  | \$172.18   | EA   | 68       | \$11708.24         |
| Q-002                                | Pool Furniture - Strap | Swartz | Welded 36" Round Pedestal Table, No Hole        | \$360.72   | EA   | 20       | \$7214.40          |
| Q-002                                | Pool Furniture - Strap | Swartz | Welded 18" Stack Table                          | \$118.58   | EA   | 18       | \$2134.44          |
| Q-002                                | Pool Furniture - Strap | Swartz | BULK ORDER DISCOUNT                             | \$4502.48  | EA   | 1        | -\$4502.48         |
| Q-002                                | Pool Furniture - Strap | Swartz | Shipping & Handling                             | \$980.00   | EA   | 1        | \$980.00           |
| <b>GRAND TOTAL — Swartz Option 2</b> |                        |        |   |            |      |          | <b>\$36,720.00</b> |

| Quote #                              | Category                          | Vendor | Item Description                               | Unit Price | Unit | Quantity | Total              |
|--------------------------------------|-----------------------------------|--------|--|------------|------|----------|--------------------|
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | Pensacola Chaise Lounge (White)                | \$748.02   | EA   | 52       | \$38897.04         |
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | Traditional Dining Side Chair, No Arms (White) | \$415.00   | EA   | 68       | \$28220.00         |
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | Traditional 3' Square Dining Table (White)     | \$695.00   | EA   | 20       | \$13900.00         |
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | Adirondack 18" Round Side Table (White)        | \$208.09   | EA   | 18       | \$3745.62          |
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | BULK ORDER DISCOUNT                            | \$12212.66 | EA   | 1        | -\$12212.66        |
| Q-003                                | Pool Furniture - Recycled Plastic | Swartz | Shipping & Handling                            | \$4094.00  | EA   | 1        | \$4094.00          |
| <b>GRAND TOTAL — Swartz Option 3</b> |                                   |        |  |            |      |          | <b>\$76,644.00</b> |

| Quote #                               | Category       | Vendor  | Item Description             | Unit Price | Unit | Quantity | Total              |
|---------------------------------------|----------------|---------|------------------------------|------------|------|----------|--------------------|
| Q-004                                 | Pool Furniture | Bassett | C405-79 Seaside Sling Chair  | \$186.00   | EA   | 52       | \$9672.00          |
| Q-004                                 | Pool Furniture | Bassett | C405-40 Seaside Sling Chaise | \$389.00   | EA   | 68       | \$26452.00         |
| Q-004                                 | Pool Furniture | Bassett | C466-41 Morgan Dining Tables | \$650.00   | EA   | 20       | \$13000.00         |
| Q-004                                 | Pool Furniture | Bassett | C466-16 Morgan End Table     | \$195.00   | EA   | 18       | \$3510.00          |
| Q-004                                 | Pool Furniture | Bassett | Estimated Freight            | \$7900.00  | EA   | 1        | \$7900.00          |
| <b>GRAND TOTAL — Bassett Option 1</b> |                |         |                              |            |      |          | <b>\$60,534.00</b> |

| Quote #                               | Category       | Vendor  | Item Description                | Unit Price | Unit | Quantity | Total              |
|---------------------------------------|----------------|---------|---------------------------------|------------|------|----------|--------------------|
| Q-005                                 | Pool Furniture | Bassett | C405-79 Seaside Sling Chair     | \$186.00   | EA   | 52       | \$9672.00          |
| Q-005                                 | Pool Furniture | Bassett | C405-40 Seaside Sling Chaise    | \$389.00   | EA   | 68       | \$26452.00         |
| Q-005                                 | Pool Furniture | Bassett | CA019-RDTP CUSTOM 36"           | \$1025.00  | EA   | 20       | \$20500.00         |
| Q-005                                 | Pool Furniture | Bassett | C452-04 Craftsman End Table 18" | \$284.00   | EA   | 18       | \$5112.00          |
| Q-005                                 | Pool Furniture | Bassett | Estimated Freight               | \$7900.00  | EA   | 1        | \$7900.00          |
| <b>GRAND TOTAL — Bassett Option 2</b> |                |         |                                 |            |      |          | <b>\$69,636.00</b> |

| Quote #                                | Category       | Vendor | Item Description                                    | Unit Price | Unit | Quantity | Total              |
|--|----------------|--------|---|------------|------|----------|--------------------|
| Q-006                                  | Pool Furniture | ET&T   | Classic Sling Chaise (Country Club) 14" Seat Height | \$379.67   | EA   | 52       | \$19742.84         |
| Q-006                                  | Pool Furniture | ET&T   | Classic Sling Dining Chair                          | \$181.34   | EA   | 68       | \$12331.12         |
| Q-006                                  | Pool Furniture | ET&T   | 36' Round Dining Table C-36 Punch                   | \$435.20   | EA   | 20       | \$8704.00          |
| Q-006                                  | Pool Furniture | ET&T   | 18" Round Side Table Punched Aluminum               | \$160.93   | EA   | 18       | \$2896.74          |
| Q-006                                  | Pool Furniture | ET&T   | Shipping & Handling                                 | \$500.00   | EA   | 1        | \$500.00           |
| <b>GRAND TOTAL — ET&amp;T Option 1</b> |                |        |   |            |      |          | <b>\$44,174.70</b> |



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# **Harmony Community Development District**

## **Boat Battery Proposals**

## BATTERY QUOTE COMPARISON

| Quote #  | Category       | Vendor                        | Item Description             | Unit Price | Unit | Quantity | Total             |
|--|----------------|-------------------------------|------------------------------|------------|------|----------|-------------------|
| Q-001  | Marine Battery | Advance Auto Parts            | DieHard Marine Battery       | \$155.00   | EA   | 16       | \$2,480.00        |
| <b>GRAND TOTAL — Advance Auto Parts</b>            |                |                               |                              |            |      |          | <b>\$2,480.00</b> |
| Q-002  | Marine Battery | Amazon                        | Mighty Max Marine Battery    | \$229.94   | EA   | 16       | \$3,679.04        |
| <b>GRAND TOTAL — Amazon</b>                        |                |                               |                              |            |      |          | <b>\$3,679.00</b> |
| Q-003  | Marine Battery | Interstate Batteries          | Interstate Marine Battery    | \$165.81   | EA   | 16       | \$2,652.96        |
| <b>GRAND TOTAL — Interstate Batteries</b>          |                |                               |                              |            |      |          | <b>\$2,653.00</b> |
| Q-004  | Marine Battery | Interstate All Battery Center | SRM-27 Marine/RV Battery     | \$136.00   | EA   | 16       | \$2,176.00        |
|  |                |                               | FL Batt Excise Fee (0000083) | \$1.50     | EA   | 16       | \$24.00           |
| <b>Subtotal</b>                                    |                |                               |                              |            |      |          | <b>\$2,200.00</b> |
| <b>GRAND TOTAL — Interstate All Battery Center</b> |                |                               |                              |            |      |          | <b>\$2,200.00</b> |
| Q-005  | Marine Battery | Batteries Plus                | Duracell Marine Battery      | \$150.00   | EA   | 16       | \$2,400.00        |
| <b>GRAND TOTAL — Batteries Plus</b>                |                |                               |                              |            |      |          | <b>\$2,400.00</b> |
| Q-006  | Marine Battery | AutoZone                      | Duralast Gold Marine Battery | \$200.00   | EA   | 16       | \$3,200.00        |
| <b>GRAND TOTAL — AutoZone</b>                      |                |                               |                              |            |      |          | <b>\$3,200.00</b> |
| Q-007  | Marine Battery | Bass Pro Shops                | Power Series Marine Battery  | \$165.00   | EA   | 16       | \$2,640.00        |
| <b>GRAND TOTAL — Bass Pro Shops</b>                |                |                               |                              |            |      |          | <b>\$2,640.00</b> |



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# **Harmony Community Development District**

## **Life Ring Buoy Proposals**

## LIFE RING BUOY QUOTE COMPARISON

| Quote #                          | Category  | Vendor      | Item Description | Unit Price | Unit | Quantity | Total             |
|----------------------------------|-----------|-------------|------------------|------------|------|----------|-------------------|
| Q-001                            | Ring Buoy | Home Depot  | Pool Master      | \$62.67    | EA   | 8        | \$501.36          |
| <b>GRAND TOTAL — Home Depot</b>  |           |             |                  |            |      |          | <b>\$2,480.00</b> |
| Q-002                            | Ring Buoy | West Marine | Type 5 Ring Buoy | \$83.99    | EA   | 8        | \$671.92          |
| <b>GRAND TOTAL — West Marine</b> |           |             |                  |            |      |          | <b>\$3,679.00</b> |
| Q-003                            | Ring Buoy | Amazon      | Makuki           | \$52.99    | EA   | 8        | \$423.92          |
| <b>GRAND TOTAL — Amazon</b>      |           |             |                  |            |      |          | <b>\$2,653.00</b> |



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# Harmony Community Development District

**Dock Bumper Strips Proposals**  
*(provided under separate cover)*



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# **Harmony Community Development District**

**Sidewalk RFP Update**