**COMMUNITY DEVELOPMENT** DISTRICT August 17, 2023 **BOARD OF SUPERVISORS PUBLIC HEARINGS AND REGULAR** MEETING AGENDA

**COMMUNITY DEVELOPMENT DISTRICT** 

# AGENDA LETTER

# Harmony West Community Development District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W 

Boca Raton, Florida 33431

Phone: (561) 571-0010 

Toll-free: (877) 276-0889 

Fax: (561) 571-0013

August 10, 2023

**ATTENDEES:** 

Please identify yourself each time you speak to facilitate accurate transcription of meeting minutes.

Board of Supervisors Harmony West Community Development District

Dear Board Members:

The Board of Supervisors of the Harmony West Community Development District will hold Public Hearings and a Regular Meeting on August 17, 2023 at 10:30 a.m., at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744. The agenda is as follows:

- 1. Call to Order/Roll Call
- 2. Public Comments
- 3. Acceptance of Resignation of Supervisor John Wiggins [SEAT 4]
- 4. Consider Appointment to Fill Unexpired Term of Seat 4; Term Expires November 2024
  - Administration of Oath of Office to Appointed Supervisor (the following to be provided in a separate package)
    - A. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees
    - B. Membership, Obligations and Responsibilities
    - C. Financial Disclosure Forms
      - I. Form 1: Statement of Financial Interests
      - II. Form 1X: Amendment to Form 1, Statement of Financial Interests
      - III. Form 1F: Final Statement of Financial Interests
    - D. Form 8B: Memorandum of Voting Conflict
- 5. Consideration of Resolution 2023-14, Designating Certain Officers of the District, and Providing for an Effective Date
- 6. Public Hearing to Consider the Adoption of the Fiscal Year 2023/2024 Budget
  - A. Proof/Affidavit of Publication

- B. Consideration of Resolution 2023-11, Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2023, and Ending September 30, 2024; Authorizing Budget Amendments; and Providing an Effective Date
- 7. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2023/2024, Pursuant to Florida Law
  - A. Proof/Affidavit of Publication
  - B. Mailed Notice(s) to Property Owners
  - C. Consideration of Resolution 2023-12, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2023/2024; Providing for the Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date
- 8. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2022, Prepared by Berger, Toombs, Elam, Gaines & Frank
- 9. Consideration of Resolution 2023-15, Hereby Accepting the Audited Financial Statements for the Fiscal Year Ended September 30, 2022
- 10. Ratification of Tract Conveyances
- 11. Update: Letter to SFWMD Regarding Application No. 230612-39022, Modifying Permit #49-107702 [Villages at Harmony Phases 2E and 2F Property Review]
- 12. Consideration of Resolution 2023-13, Restating Resolution 2021-05, and Confirming the District's Intent to Accept Responsibility for the Perpetual Operation, Maintenance, and Funding of the Stormwater Management System; Addressing Conflicts and Providing an Effective Date
- 13. Consideration of Trail Maintenance Agreement Between Harmony West CDD and the Harmony Residential Homeowners Association
- 14. Discussion: Fishing in CDD Ponds
- 15. Ratification of United Land Services Proposals/Agreements
  - A. Proposal #35222 for Storm Damaged Trees

Board of Supervisors Harmony West Community Development District August 17, 2023, Public Hearings and Regular Meeting Agenda Page 3

- B. Proposal #38160 for Irrigation Repairs
- C. Amendment to Landscape & Irrigation Services Agreement
- 16. Acceptance of Unaudited Financial Statements as of June 30, 2023
- 17. Approval of May 18, 2023 Regular Meeting Minutes
- 18. Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: Poulos & Bennett, LLC

C. Field Operations Manager: Association Solutions of Central Florida, Inc.

D. District Manager: Wrathell, Hunt and Associates, LLC

NEXT MEETING DATE: September 21, 2023 at 10:30 AM

### QUORUM CHECK

SEAT 1	ROBYN BRONSON	In Person	PHONE	☐ No
SEAT 2	CHRIS TYREE	IN PERSON	PHONE	□No
SEAT 3	WILLIAM FIFE	IN PERSON	PHONE	☐ <b>N</b> o
SEAT 4		IN PERSON	PHONE	□No
SEAT 5	ROGER VAN AUKER	In Person	PHONE	☐ <b>N</b> o

- 19. Board Members' Comments/Requests
- 20. Public Comment
- 21. Adjournment

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Daniel Rom at (561) 909-7930.

Sincerely,

Cindy Cerbone

District Manager

FOR BOARD MEMBERS & STAFF TO ATTEND BY TELEPHONE

CALL-IN NUMBER: 1-888-354-0094 PARTICIPANT CODE: 528 064 2804

. 4.........

**COMMUNITY DEVELOPMENT DISTRICT** 

3



August 1st 2023

To: Harmony West Community Development District

I, John Wiggins, resign my seat from the Harmony West Community Development District effective August 1<sup>st</sup>, 2023.

Thank You,

John Wiggins

**COMMUNITY DEVELOPMENT DISTRICT** 

5

### **RESOLUTION 2023-14**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING CERTAIN OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Harmony West Community Development District ("District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, the Board of Supervisors of the District desires to designate certain Officers of the District.

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

SECTION 1.		is appointed Chair.
SECTION 2.		is appointed Vice Chair.
Section 3.		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
		is appointed Assistant Secretary.
	Cindy Cerbone	is appointed Assistant Secretary.
	Daniel Rom	is appointed Assistant Secretary.

**SECTION 4**. This Resolution supersedes any prior appointments made by the Board for Chair, Vice Chair and Assistant Secretaries; however, prior appointments by the Board for Secretary, Treasurer and Assistant Treasurer(s) remain unaffected by this Resolution.

**SECTION 5.** This Resolution shall become effective immediately upon its adoption.

# PASSED AND ADOPTED THIS 17TH DAY OF AUGUST, 2023.

ATTEST:	HARMONY WEST COMMUNITY
	DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair Board of Supervisors

**COMMUNITY DEVELOPMENT DISTRICT** 

64



### Published Daily ORANGE County, Florida

### **Sold To:**

Harmony West CDD - CU00606047 2300 Glades Rd, Ste 410W Boca Raton, FL 33431-8556

### Bill To:

Harmony West CDD - CU00606047 2300 Glades Rd, Ste 410W Boca Raton, FL 33431-8556

### State Of Florida County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11150-Public Hearing Notice Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on Jul 31, 2023.

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams
Signature of Affiant
Name of Affiant

Sworn to and subscribed before me on this 1 day of August, 2023, by above Affiant, who is personally known to me (X) or who has produced identification ().

Signature of Notary Public

LEANNE ROLLINS
Notary Public - State of Florida
Commission # GG 982233
My Comm. Expires Apr 27, 2024
Bonded through National Notary Assn.

Rollins

Name of Notary, Typed, Printed, or Stamped

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADO PTION OF THE FISCAL YEAR 2023/2024 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

MEETING.

The Board of Supervisors ("Board") of the Harmony West Community Overlopment District ("District") will hold a public hearing on August 17, 2023 at 10:30 a.m., and at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744 for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("Proposed Budget") of the District for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("District Manager's Office"), during normal business hours.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the meeting. There may be occasions when Board Supervisors or District Staff may participate by speaker telephone.

Any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's

Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearing or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

District Manager 7/31/2023 7468819

74688197

**COMMUNITY DEVELOPMENT DISTRICT** 

6B

### **RESOLUTION 2023-11**

THE ANNUAL APPROPRIATION RESOLUTION OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15<sup>th</sup>) day in June, 2023, submitted to the Board of Supervisors ("Board") of the Harmony West Community Development District ("District") proposed budget(s) ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024") along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

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

WHEREAS, the Board set a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the District Manager posted the Proposed Budget on the District's website at least two days before the public hearing; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1<sup>st</sup> of each year, the Board, by passage of the Annual Appropriation Resolution, shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

### SECTION 1. BUDGET

a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.

- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget"**), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Harmony West Community Development District for the Fiscal Year Ending September 30, 2024."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

### **SECTION 2. APPROPRIATIONS**

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2023/2024, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

### SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2023/2024 or within 60 days following the end of the Fiscal Year 2023/2024 may amend its Adopted Budget for that fiscal year as follows:

- a. A line-item appropriation for expenditures within a fund may be decreased or increased by motion of the Board recorded in the minutes, and approving the expenditure, if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may approve an expenditure that would increase or decrease a line-item appropriation for expenditures within a fund if the total appropriations of the fund do not increase and if either (i) the aggregate change in the original appropriation item does not exceed the greater of \$15,000 or 15% of the original appropriation, or (ii) such expenditure is authorized by separate disbursement or spending resolution.
- c. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must ensure that any amendments to the budget under paragraph c. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

# PASSED AND ADOPTED THIS 17TH DAY OF AUGUST, 2023.

ATTEST:	HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT		
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors		

**Exhibit A:** Fiscal Year 2023/2024 Budget(s)

Exhibit A: Fiscal Year 2023/2024 Budget(s)

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT PROPOSED BUDGET FISCAL YEAR 2024

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT TABLE OF CONTENTS

Description	Page Number(s)
General fund budget	1 - 2
Definitions of general fund expenditures	3 - 4
Debt service fund budget - Series 2018	5
Amortization table - Series 2018	6 - 7
Debt service fund budget - Series 2023	8
Amortization table - Series 2023	9 - 10
Assessment Summary	11

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2024

		Fiscal	Year 2023		
	Adopted	Actual	Projected	Total	Proposed
	Budget	through	through	Actual &	Budget
	FY 2023	3/31/23	9/30/2023	Projected	FY 2024
REVENUES					
Assessment levy: on-roll - gross	\$538,079				\$ 849,031
Allowable discounts (4%)	(21,523)				(33,961)
Assessment levy: on-roll - net	516,556	\$513,604	\$ 2,952	\$ 516,556	815,070
Assessment levy: off-roll	272,210	68,053	102,998	171,051	63,681
Lot closings	-	101,159	-	101,159	-
Buck Lake management & consulting-cost share	2,175	-	395	395	875
Buck Lake maintenance-cost share	7,200	-	7,200	7,200	7,200
Dock applications	-	-	500	500	500
Total revenues	798,141	682,816	114,045	796,861	887,326
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal - general counsel	25,000	3,315	10,000	13,315	25,000
Engineering	10,000	2,092	2,000	4,092	10,000
Audit	11,350	-	11,350	11,350	12,150
Arbitrage rebate calculation	750	-	750	750	1,250
Dissemination agent	2,000	1,000	1,000	2,000	3,000
Trustee	10,500	-	10,500	10,500	15,750
Telephone	200	100	100	200	200
Postage	500	42	458	500	500
Printing & binding	500	249	251	500	500
Legal advertising	1,200	1,023	177	1,200	1,500
Annual district filing fee	175	175	-	175	175
Insurance: GL & POL	7,661	6,863	-	6,863	7,600
Contingencies	750	-	750	750	750
Website					
Hosting & maintenance	705	705	-	705	705
ADA compliance	210	210	-	210	210
Property appraiser	83	328	-	328	328
Tax collector	10,762	10,207	555	10,762	16,981
Total professional & administrative	130,346	50,309	61,891	112,200	146,849

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FISCAL YEAR 2024

	Fiscal Year 2023					
	Adopted	Actual	Projected	Total	Proposed	
	Budget	through	through	Actual &	Budget	
	FY 2023	3/31/23	9/30/2023	Projected	FY 2024	
EXPENDITURES (continued)						
Field operations and maintenance						
Field operations manager	6,000	3,000	3,000	6,000	6,000	
Field operations accounting	1,750	875	875	1,750	1,750	
Landscaping contract labor	310,000	78,173	222,567	300,740	300,740	
Landscape consultant	12,000	-	-	-	-	
Insurance: property	5,630	5,098	-	5,098	7,882	
Porter services - dog park	4,920	800	4,120	4,920	5,000	
Playground ADA mulch	4,000	-	-	-	4,000	
Backflow prevention test	150	-	150	150	150	
Irrigation maintenance/repair	7,000	8,913	5,000	13,913	10,000	
Plants, shrubs & mulch	23,000	-	23,000	23,000	38,000	
Annuals	44,000	6,400	6,400	12,800	44,000	
Tree trimming	15,000	-	13,000	13,000	28,000	
Signage	2,500	-	2,500	2,500	3,500	
General maintenance	5,500	8,810	-	8,810	6,000	
Fence/wall repair	4,000	-	1,000	1,000	4,000	
Aquatic control - waterway	27,300	2,365	7,200	9,565	14,000	
Fountain maintenance	2,000	760	1,240	2,000	8,000	
Buck Lake management & consulting-cost share	3,300	290	500	790	1,750	
Buck Lake maintenance-cost share	14,400	3,600	10,800	14,400	14,400	
Wetland monitoring and maintenance	6,000	2,380	3,620	6,000	4,800	
Electric:						
Irrigation	27,000	10,964	16,036	27,000	54,000	
Street lights	28,000	17,550	22,000	39,550	56,000	
Entrance signs	3,000	669	2,331	3,000	3,000	
Palm tree lights	5,000	-	1,000	1,000	5,000	
Fountain	12,000	18,363	20,200	38,563	60,000	
Water- irrigation	35,000	4,621	30,379	35,000	60,000	
Canal clean out	-	39,150	-	39,150	-	
Walking trails clean out		4,606		4,606		
Total field operations & maintenance	608,450	217,387	396,918	570,549	739,972	
Total expenditures	738,796	267,696	458,809	682,749	886,821	
Evened/deficiency) of revenues						
Excess/(deficiency) of revenues	50.045	445 400	(044.704)	444 440	505	
over/(under) expenditures	59,345	415,120	(344,764)	114,112	505	
Fund balance - beginning (unaudited)	110,328	167,928	583,048	167,928	282,040	
Fund balance - ending (projected)	110,020	107,020	000,010	107,020	202,010	
Committed						
Assigned						
Playground	6,000	6,000	6,000	6,000	7,500	
Sign and wall	4,000	4,000	4,000	4,000	7,000	
3 months working capital	147,445	147,445	147,445	147,445	184,405	
Unassigned	12,228	425,603	80,839	124,595	83,640	
Fund balance - ending (projected)	\$169,673	\$583,048	\$ 238,284	\$ 282,040	\$ 282,545	
i and balance - chaing (projected)	ψ 109,013	ψ 505,040	Ψ 200,204	Ψ 202,040	Ψ 202,040	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

# **EXPENDITURES**

EXPENDITURES		
Professional & administrative	_	
Management/accounting/recording	\$	48,000
<b>Wrathell, Hunt and Associates, LLC,</b> specializes in managing Community Development Districts in the State of Florida by combining the knowledge, skills and experience of a		
team of professionals to ensure compliance with all governmental requirements of the		
District, develop financing programs, administer the issuance of tax exempt bond		
financings, and operate and maintain the assets of the community. This fee is inclusive of		
district management and recording services; however, it has been reduced by		
approximately 80% for the current fiscal year due to the reduced level of activity that is		
anticipated.		
Legal - general counsel		25,000
The District's Attorney provides on-going general counsel and legal representation. As		
such, they are confronted with issues relating to public finance, public bidding,		
rulemaking, open meetings, public records, real property dedications, conveyances and		
contracts. In this capacity, they provides service as a "local government lawyer," realizing that this type of local government is very limited in its scope – providing infrastructure and		
services to developments.		
·		40.000
Engineering  The District's Engineer provides a broad array of engineering, consulting and construction		10,000
services, which assist in the crafting of sustainable solutions for the long term interests		
of the community while recognizing the needs of government, the environment and		
maintenance of the District's facilities.		
Audit		12,150
If certain revenue or expenditure thresholds are exceeded then Florida Statutes, Chapter		•
218.39 requires the District to have an independent examination of its books, records and		
accounting procedures.		
Dissemination agent		3,000
The District must annually disseminate financial information in order to comply with the		
requirements of Rule 15c2-12 under the Securities Exchange Act of 1934.		
Telephone		200
Telephone and fax machine.		=00
Postage		500
Mailing of agenda packages, overnight deliveries, correspondence, etc.		500
Printing & binding Copies, agenda package items, etc.		500
Legal advertising		1,500
The District advertises for monthly meetings, special meetings, public hearings, bidding,		1,000
etc.		
Annual district filing fee		175
Annual fee paid to the Florida Department of Economic Opportunity.		
Insurance: GL & POL		7,600
The District carries public officials liability and general liability insurance. The limit of		
liability is set at \$1,000,000 for public officials liability.		
Contingencies		750
Bank charges and other miscellaneous expenses incurred during the year.		
Website		70-
Hosting & maintenance		705
ADA compliance Tax collector		210 16,981
Total professional & administrative		146,849
Total protocolonal a duminiculativo		1 70,070

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DEFINITIONS OF GENERAL FUND EXPENDITURES

# **EXPENDITURES** (continued)

# Field operations and maintenance

Field operations manager	6,000
Field operations accounting	1,750
Landscaping contract labor	300,740
Basic maintenance, irrigation inspection and fertilization/pest control	
Insurance: property	7,882
Porter services - dog park	5,000
Playground ADA mulch	4,000
Backflow prevention test	150
Irrigation maintenance/repair	10,000
Plants, shrubs & mulch	38,000
Annuals	44,000
Tree trimming	28,000
Signage	3,500
General maintenance	6,000
Fence/wall repair	4,000
Aquatic control - waterway	14,000
Fountain maintenance	8,000
Buck Lake management & consulting-cost share	1,750
Buck Lake maintenance-cost share	14,400
Wetland monitoring and maintenance	4,800
Electric:	
Irrigation	54,000
Street lights	56,000
Entrance signs	3,000
Palm tree lights	5,000
Fountain	60,000
Water- irrigation	60,000
Total field operations & maintenance	739,972
Total expenditures	\$ 886,821

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2018 FISCAL YEAR 2024

	Adopted Budget FY 2023	Actual through 3/31/23	Projected through 9/30/2023	Total Actual & Projected	Proposed Budget FY 2024	
REVENUES	1 1 2020	0/01/20	0/00/2020	1 10,000.00		
Assessment levy: on-roll	\$568,598				\$ 568,598	
Allowable discounts (4%)	(22,744)				(22,744)	
Net assessment levy - on-roll	545,854	\$ 542,543	\$ 3,311	\$ 545,854	545,854	
Interest		9,563		9,563		
Total revenues	545,854	552,106	3,311	555,417	545,854	
EXPENDITURES						
Debt service						
Principal	135,000	-	135,000	135,000	140,000	
Interest	395,791	197,896	197,895	395,791	390,223	
Tax collector	11,372	10,782	590	11,372	11,372	
Total expenditures	542,163	208,678	333,485	542,163	541,595	
Excess/(deficiency) of revenues						
over/(under) expenditures	3,691	343,428	(330,174)	13,254	4,259	
over/(under) expenditures	3,091	343,420	(330,174)	13,234	4,209	
Fund balance:						
Net increase/(decrease) in fund balance	3,691	343,428	(330,174)	13,254	4,259	
Beginning fund balance (unaudited)	665,482	757,035	1,100,463	757,035	770,289	
Ending fund balance (projected)	\$669,173	\$1,100,463	\$ 770,289	\$ 770,289	774,548	
Use of fund balance:						
Debt service reserve account balance (required)						
Interest expense - November 1, 2024					(192,224)	
Projected fund balance surplus/(deficit) as	of September	30, 2024			\$ 152,231	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT SERIES 2018 AMORTIZATION SCHEDULE

	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/23	Fillicipai	Frepayment	Coupon Nate	195,111.25	195,111.25	7,605,000.00
05/01/24	140,000.00		4.125%	195,111.25	335,111.25	7,465,000.00
11/01/24	140,000.00		4.12370	192,223.75	192,223.75	7,465,000.00
05/01/25	155,000.00		4.750%	192,223.75	347,223.75	7,310,000.00
11/01/25	155,000.00		4.73070	188,542.50	188,542.50	7,310,000.00
05/01/26	160,000.00		4.7500/		•	7,310,000.00
11/01/26	160,000.00		4.750%	188,542.50	348,542.50	
	170 000 00		4.750%	184,742.50	184,742.50	7,150,000.00
05/01/27 11/01/27	170,000.00		4.730%	184,742.50	354,742.50	6,980,000.00
	475 000 00		4.7500/	180,705.00	180,705.00	6,980,000.00
05/01/28	175,000.00		4.750%	180,705.00	355,705.00	6,805,000.00
11/01/28	105 000 00		4.750%	176,548.75	176,548.75	6,805,000.00
05/01/29	185,000.00		4.730%	176,548.75	361,548.75	6,620,000.00
11/01/29	405 000 00		E 4000/	172,155.00	172,155.00	6,620,000.00
05/01/30	195,000.00		5.100%	172,155.00	367,155.00	6,425,000.00
11/01/30	205 000 00		E 4000/	167,182.50	167,182.50	6,425,000.00
05/01/31	205,000.00		5.100%	167,182.50	372,182.50	6,220,000.00
11/01/31	045 000 00		E 4000/	161,955.00	161,955.00	6,220,000.00
05/01/32	215,000.00		5.100%	161,955.00	376,955.00	6,005,000.00
11/01/32	005 000 00		E 4000/	156,472.50	381,472.50	6,005,000.00
05/01/33	225,000.00		5.100%	156,472.50	156,472.50	5,780,000.00
11/01/33	0.40,000,00		E 4000/	150,735.00	390,735.00	5,780,000.00
05/01/34	240,000.00		5.100%	150,735.00	150,735.00	5,540,000.00
11/01/34	050 000 00		E 4000/	144,615.00	394,615.00	5,540,000.00
05/01/35	250,000.00		5.100%	144,615.00	144,615.00	5,290,000.00
11/01/35	005 000 00		E 4000/	138,240.00	403,240.00	5,290,000.00
05/01/36	265,000.00		5.100%	138,240.00	138,240.00	5,025,000.00
11/01/36	075 000 00		E 4000/	131,482.50	406,482.50	5,025,000.00
05/01/37	275,000.00		5.100%	131,482.50	131,482.50	4,750,000.00
11/01/37			E 4000/	124,470.00	414,470.00	4,750,000.00
05/01/38	290,000.00		5.100%	124,470.00	124,470.00	4,460,000.00
11/01/38			/	117,075.00	422,075.00	4,460,000.00
05/01/39	305,000.00		5.250%	117,075.00	117,075.00	4,155,000.00
11/01/39				109,068.75	434,068.75	4,155,000.00
05/01/40	325,000.00		5.250%	109,068.75	109,068.75	3,830,000.00
11/01/40	0.40.000.00			100,537.50	440,537.50	3,830,000.00
05/01/41	340,000.00		5.250%	100,537.50	100,537.50	3,490,000.00
11/01/41				91,612.50	451,612.50	3,490,000.00

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT SERIES 2018 AMORTIZATION SCHEDULE

						Bond
	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Balance
05/01/42	360,000.00		5.250%	91,612.50	91,612.50	3,130,000.00
11/01/42				82,162.50	462,162.50	3,130,000.00
05/01/43	380,000.00		5.250%	82,162.50	82,162.50	2,750,000.00
11/01/43				72,187.50	472,187.50	2,750,000.00
05/01/44	400,000.00		5.250%	72,187.50	72,187.50	2,350,000.00
11/01/44				61,687.50	481,687.50	2,350,000.00
05/01/45	420,000.00		5.250%	61,687.50	61,687.50	1,930,000.00
11/01/45				50,662.50	495,662.50	1,930,000.00
05/01/46	445,000.00		5.250%	50,662.50	50,662.50	1,485,000.00
11/01/46				38,981.25	508,981.25	1,485,000.00
05/01/47	470,000.00		5.250%	38,981.25	38,981.25	1,015,000.00
11/01/47				26,643.75	521,643.75	1,015,000.00
05/01/48	495,000.00		5.250%	26,643.75	26,643.75	520,000.00
11/01/48				13,650.00	533,650.00	520,000.00
05/01/49	520,000.00		5.250%	13,650.00	7,618,650.00	-
Total	7,605,000.00			6,458,900.00	21,668,900.00	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DEBT SERVICE FUND BUDGET - SERIES 2023 FISCAL YEAR 2024

			Fiscal	Year	2023			
	Adop	ted	Actual	Pr	ojected		Total	Proposed
	Budg	get	through	tł	nrough		Actual &	Budget
	FY 20	23	3/31/23	9/3	30/2023	Projected		FY 2024
REVENUES								
Assessment levy: on-roll	\$	-						\$ 244,614
Allowable discounts (4%)		-						(9,785)
Net assessment levy - on-roll		_	\$ -	\$	-	\$	_	234,829
Assessment levy: off-roll		-	-		86,633		86,633	-
Total revenues		_	_		86,633		86,633	234,829
EXPENDITURES								
Debt service								
								55,000
Principal Interest		-	-		20 222		20 222	,
		-	-		30,322		30,322	173,266
Tax collector		-	450,220		-		450 220	4,892
Cost of issuance			156,320		20.222		156,320	- 222 450
Total expenditures			156,320		30,322		186,642	233,158
Excess/(deficiency) of revenues								
over/(under) expenditures		-	(156,320)		56,311		(100,009)	1,671
OTHER FINANCING SOURCES/(USES)								
Bond proceeds		_	402,236		_		402,236	_
Underwriter's discount		_	(68,700)		_		(68,700)	_
Original issue discount		_	(33,149)		_		(33,149)	_
Total other financing sources/(uses)			300,387				300,387	
rotal other interioring courses, (acce)	-		000,001				000,001	
Fund balance:								
Net increase/(decrease) in fund balance		_	144,067		56,311		200,378	1,671
Beginning fund balance (unaudited)		_	-		144,067		· -	200,378
Ending fund balance (projected)	\$		\$ 144,067	\$	200,378	\$	200,378	202,049
lles of front bolones.		_						
Use of fund balance:								(440.740)
Debt service reserve account balance (required to the service reserve account balance (required to the service reserve)	urea)							(113,746)
Interest expense - November 1, 2024	- ( 0 (		00.0004					(85,499)
Projected fund balance surplus/(deficit) as	or Septe	mber	30, 2024					\$ 2,804

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT SERIES 2023 AMORTIZATION SCHEDULE

						Bond
	Principal	Prepayment	Coupon Rate	Interest	<b>Debt Service</b>	Balance
11/01/23				86,633.13	86,633.13	3,435,000.00
05/01/24	55,000.00		4.125%	86,633.13	141,633.13	3,380,000.00
11/01/24				85,498.75	85,498.75	3,380,000.00
05/01/25	55,000.00		4.125%	85,498.75	140,498.75	3,325,000.00
11/01/25				84,364.38	84,364.38	3,325,000.00
05/01/26	60,000.00		4.125%	84,364.38	144,364.38	3,265,000.00
11/01/26				83,126.88	83,126.88	3,265,000.00
05/01/27	60,000.00		4.125%	83,126.88	143,126.88	3,205,000.00
11/01/27				81,889.38	81,889.38	3,205,000.00
05/01/28	60,000.00		4.125%	81,889.38	141,889.38	3,145,000.00
11/01/28				80,651.88	80,651.88	3,145,000.00
05/01/29	65,000.00		4.125%	80,651.88	145,651.88	3,080,000.00
11/01/29				79,311.25	79,311.25	3,080,000.00
05/01/30	70,000.00		4.125%	79,311.25	149,311.25	3,010,000.00
11/01/30				77,867.50	77,867.50	3,010,000.00
05/01/31	70,000.00		5.000%	77,867.50	147,867.50	2,940,000.00
11/01/31				76,117.50	76,117.50	2,940,000.00
05/01/32	75,000.00		5.000%	76,117.50	151,117.50	2,865,000.00
11/01/32				74,242.50	74,242.50	2,865,000.00
05/01/33	80,000.00		5.000%	74,242.50	154,242.50	2,785,000.00
11/01/33				72,242.50	72,242.50	2,785,000.00
05/01/34	85,000.00		5.000%	72,242.50	157,242.50	2,700,000.00
11/01/34				70,117.50	70,117.50	2,700,000.00
05/01/35	85,000.00		5.000%	70,117.50	155,117.50	2,615,000.00
11/01/35				67,992.50	67,992.50	2,615,000.00
05/01/36	90,000.00		5.000%	67,992.50	157,992.50	2,525,000.00
11/01/36				65,742.50	65,742.50	2,525,000.00
05/01/37	95,000.00		5.000%	65,742.50	160,742.50	2,430,000.00
11/01/37				63,367.50	63,367.50	2,430,000.00
05/01/38	100,000.00		5.000%	63,367.50	163,367.50	2,330,000.00
11/01/38				60,867.50	60,867.50	2,330,000.00
05/01/39	105,000.00		5.000%	60,867.50	165,867.50	2,225,000.00
11/01/39				58,242.50	58,242.50	2,225,000.00
05/01/40	110,000.00		5.000%	58,242.50	168,242.50	2,115,000.00
11/01/40				55,492.50	55,492.50	2,115,000.00
05/01/41	115,000.00		5.000%	55,492.50	170,492.50	2,000,000.00
11/01/41				52,617.50	52,617.50	2,000,000.00
05/01/42	125,000.00		5.000%	52,617.50	177,617.50	1,875,000.00
11/01/42				49,492.50	49,492.50	1,875,000.00
05/01/43	130,000.00		5.000%	49,492.50	179,492.50	1,745,000.00
11/01/43				46,242.50	46,242.50	1,745,000.00
05/01/44	135,000.00		5.300%	46,242.50	181,242.50	1,610,000.00
11/01/44				42,665.00	42,665.00	1,610,000.00
05/01/45	145,000.00		5.300%	42,665.00	187,665.00	1,465,000.00
11/01/45				38,822.50	38,822.50	1,465,000.00

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT SERIES 2023 AMORTIZATION SCHEDULE

						Bond
	Principal	Prepayment	Coupon Rate	Interest	Debt Service	Balance
05/01/46	150,000.00		5.300%	38,822.50	188,822.50	1,315,000.00
11/01/46				34,847.50	34,847.50	1,315,000.00
05/01/47	160,000.00		5.300%	34,847.50	194,847.50	1,155,000.00
11/01/47				30,607.50	30,607.50	1,155,000.00
05/01/48	170,000.00		5.300%	30,607.50	200,607.50	985,000.00
11/01/48				26,102.50	26,102.50	985,000.00
05/01/49	175,000.00		5.300%	26,102.50	201,102.50	810,000.00
11/01/49				21,465.00	21,465.00	810,000.00
05/01/50	185,000.00		5.300%	21,465.00	206,465.00	625,000.00
11/01/50				16,562.50	16,562.50	625,000.00
05/01/51	195,000.00		5.300%	16,562.50	211,562.50	430,000.00
11/01/51				11,395.00	11,395.00	430,000.00
05/01/52	210,000.00		5.300%	11,395.00	221,395.00	220,000.00
11/01/52				5,830.00	5,830.00	220,000.00
05/01/53	220,000.00		5.300%	5,830.00	225,830.00	-
Total	3,435,000.00			3,400,836.30	6,835,836.30	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT ASSESSMENT COMPARISON PROJECTED FISCAL YEAR 2024 ASSESSMENTS

On-Roll Assessments - 2018 Bond Area										
					FY 2023					
			O&M sessment	As	DS sessment	As	Total sessment	Total Assessment		
Product/Parcel	Units		per Unit	ŗ	er Unit		per Unit	per Unit		
SF 40'	251	\$	1,004.77	\$	778.64	\$	1,783.41	\$	1,428.61	
SF 50'	297		1,004.77		973.29		1,978.06		1,623.26	
SF 60'	72		1,004.77		1,167.95		2,172.72		1,817.92	
Total	620									

On-Roll Assessments - 2023 Bond Area - Phases 2A & 2B											
			FY 2024 FY 2023								
			O&M		DS		Total		Total		
		As	sessment	As	sessment	As	sessment	Assessment			
Product/Parcel	Units		per Unit		oer Unit		per Unit	per Unit			
SF 40'	126	\$	1,004.77	\$	967.70	\$	1,972.47	\$	817.21		
SF 50'	73		1,004.77		1,182.75		2,187.52		817.21		
SF 60'	26		1,004.77		1,397.80		2,402.57		817.21		
Total	225										

Off-R	Off-Roll Assessments - Future Bond Area - Phases 2C Through 2J  FY 2024  FY 2023										
			F`	FY 2023							
			O&M		DS		Total	Total			
			essment	Asse	essment	Assessment		Assessment			
Product/Parcel	Units	р	per Unit		per Unit		per Unit		per Unit		
SF 40'	414	\$	68.77	\$	-	\$	68.77	\$	49.85		
SF 50'	426		68.77		-		68.77		49.85		
SF 60'	86		68.77		-		68.77		49.85		
Total	926										
GRAND TOTAL	1,771										

**COMMUNITY DEVELOPMENT DISTRICT** 

### Published Daily ORANGE County, Florida

### Sold To:

Harmony West CDD - CU00606047 2300 Glades Rd, Ste 410W Boca Raton, FL, 33431-8556

### Bill To:

Harmony West CDD - CU00606047 2300 Glades Rd, Ste 410W Boca Raton, FL, 33431-8556

### State Of Florida County Of Orange

Before the undersigned authority personally appeared Rose Williams, who on oath says that he or she is a duly authorized representative of the ORLANDO SENTINEL, a DAILY newspaper published in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in:

The matter of 11200-Misc. Legal

Was published in said newspaper by print in the issues of, or by publication on the newspaper's website, if authorized on Jul 24, 2023.

Affiant further says that the newspaper complies with all legal requirements for publication in Chapter 50, Florida Statutes.

Rose Williams

Signature of Affiant

Name of Affiant

Sworn to and subscribed before me on this 27 day of July, 2023, by above Affiant, who is personally known to me (X) or who has produced identification ().

Signature of Notary Public

LEANNE ROLLINS

Notary Public - State of Florida

Commission # GG 982233

My Comm. Expires Apr 27, 2024

Bonded through National Notary Assn.

Name of Notary, Typed, Printed, or Stamped

# lando Sentine

Orlando Sentinel 르 conclusive evidence that the ad appeared 07/24/2023 Date: Publication his E-Sheet(R) is provided

Color

OPINION GUEST COLUMNIST

Climate change puts us all in a movie with a bad ending

repurpose any content.

exploit or r

way ( or in any

works, (

not create derivative

may

indicated. You

on the date and page

Main News/A007/FLA Harmony West CDD

Section/Page/Zone:

x 10.5000

Description:

Client Name:

7469026-1

Ad Number:

Advertiser:

Insertion Number

with a bad ending

Living in Forida
these days is like
best days in like
best days is like
best days in like
best days i

the sergi.
Frank Cerabino is a columnist at The Palm Beach Post, a part of the USA TODAY Florida Network. The Palm Busch Post is Invading Sea website (wow theim valdingsea.com), which posts neves and commentary on climate change and other environmental issues affecting Florida.



izer runoffs into the state's waterways are worse during the rainy summer during the raine state of the raine summer during the state of the water during this time of year, it creates algae blooms.

Temporary fertilizer states are always for the raine state and the raine state in winder seemed to be more interested in doing more to screet fertilizer interested in dowing seemed to see the raine state that the raine seemed to be more interested in doing more to screet the fertilizer industry than allowing seemed to see the raine seemed to see the rest for the raine seemed to see the raine seemed to seeme seemed to see the raine seemed to see the raine seemed to seeme seemed to see the raine seemed to seeme seeme seemed to seeme seem

YOUR PERFECT JOB IS WAITING

Search lobs. Post your resume. Stand out from the crowd.

careers.tribpub.com

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE HISCAL YEAR SOOZEM BUDGET,
NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL
ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF
THE SAME, AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and Regular Meeting

The Board of Supervisors ("Board") for the Harmony West Community Development District ("District") will hold the following two public hearings and a regular meeting on August 17, 2023 at 10;30 a.m., and at Johnston's Surveying, Inc., 900 Gross Prairie Parkway, Klissimmee, Florida 94744.

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Preposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2019/2024"). The second public hearing is being held pursuant to chapter 190, Florida Statutes, and the second public hearing is being held pursuant to assessments ("OSM Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2023/2024; to consider the adoption of an assessment roll; and, to provide for the vy, collection, and lavy GAM Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

### Description of Assessments

The District imposes OSM Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depotion of the property potentially subject to the proposed OSM Assessments is identified in the map attached hereto. The table below shows the schedule of the proposed OSM Assessments, which are subject to change at the hearing:

Land Use	Total # of Units / Acres	Annual O&M Assessment(1)
Platted Lot	845	\$1,040.94
Unplatted Let	926	\$65,50
TOTAL	1,771	

(1) Annual O&M Assessment may also include County collection costs and early payment discounts

The O&M Assessments may be collected on the County tax roll or by direct bill from the Districts Manager. Note that the O&M Assessments may be collected on the County tax roll or by direct bill from the Districts Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2023/2024. IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH ANY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

### Additional Provisions

Additional Provisions

The public hearings and meeling are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agands, for the hearings and meeting may be obtained by contacting Wathell, Hunt and Associates, LLC, 2300 (Bades Road, Suite 410VL). Boce Ration, Florida 3-431, Ph; 581-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (8f) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by 1-800-955-8770 (Notes), for aid in contacting the District Manager's Office.

the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the days of issuance of this notice. Each person who decides to appeal any docision made by the Board with respect to any mater considered at the public headings or meeting of proceedings and that accordingly, the person may need to ensure that a verballimeter of the proceedings is made, including the testimony and evidence upon which the person please do not health to contact the District Manager's Office.

District Manager



### WINDWARD COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2023/2024 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENYORICEMENT OF THE SAME, AND NOTICE OF REGULAR BOARD OF SUPERINDORS' MEETING.

The Board of Supervisors ("Board") for the Windward Community Development District ("District") will not this following two public hearings and regular Meeting:

DATE:	August 15, 2023
TIME:	2.00 p.m.
LOCATION:	7813 Four Seasons Blvd., Kitsimmen, FL 34747

The first public hearing is being held pursuant to Chapter 100, Florica Statutes, to receive public comment and edjections in the Districts proposed public of Proposed Propos

### Description of Assessments

The District Imposes 0.6M Assessments on benefitted property within the District for the purpose of funding the District's general administrative, operations, and maintenance budget. A geographic depiction of the property potentially subject to the proposed 0.6M Assessments is identified in the magnitude direct. The table below shows the schools of this proposed 0.6M Assessments, which are subject to change at the flexing.

Lot Type Total e of	Factor	Cerrent Annual 0824 Assessment (October 1, 2022 — September 30, 2023)	Proposed Annual OSM Assessment (October 1, 2023 - September 30, 2024)	Change in Annual Dallar Amount
Stopte Farmity 553	1.0	\$1,250	\$2,281,67	\$1,011.67

The proposed 08M Assessments as stated include collection costs and/or early payment discounts, which Oscool County ("County") may impose on assessments that are collected on the County tax bill. Moreover, pursuant to Section 197-3032(4), Favida Statuter, the lien amount shall earn as their imaximum rate? authorized by tax for 08M Assessments, such that no assessment bearing shall be belied or notice provided in future years unless the assessments are provided to be increased or another circleson within Section 197-3052(4), Favida Statutes, is met. Note that the D&M Assessments do not include any cetal service assessments previously leved by the Ostrici and due to be conflicted for Facial Year 2022/195.

include any cets service ansestments previously feved by the District and over to be collected for Fiscal Year 2023/2024.

For Fiscal Year 2023/2024, the District visited to have the County tax collector collect the assessments imposed en certain developed properly. It is important to pay your assessment because lature to pay will clause it ask cartificate to be issued oparied the property which may result in a force of the direct District adecision to collect assessments, may result in a force of the control of the collection o

particulate by sevaler felenthms.

Assigned to the property person requiring special accommodations at this meeting because of a disability or physical imparment should contact the District Mailager's Office at least torty-eight (48) hours pitor to the meeting. If you are hearing or speech impolere, please contact the Florida Relay Service by disling 7-1, no. 1-800-95-6771 (1717) -1600-95-6770 (Worler, for and reconsulting that District Manager's Office.

Please note that all affected property owners have the right to appear at the public nearings and meeting, and may also file written colocions with the District Manager's Office written twenty gold of plotectation of this notice. Each person who decides its appeal any decision made by the Board with new breath of the property and evidence upon which such appeal is to be based.



**COMMUNITY DEVELOPMENT DISTRICT** 

B

STATE OF FLORIDA	)
COUNTY OF PALM BEACH	)

### **AFFIDAVIT OF MAILING**

**BEFORE ME**, the undersigned authority, this day personally appeared Jonah Reuther, who by me first being duly sworn and deposed says:

- 1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
- 2. I, Jonah Reuther, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as Financial Analyst for the Harmony West Community Development District ("District").
- 3. Among other things, my duties include preparing and transmitting correspondence relating to the District.
- I do hereby certify that on July 28, 2023, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Chapters 170, 190 and 197, Florida Statutes, with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in **Exhibit B** and in the manner identified in **Exhibit A**.
- 5. I have personal knowledge of having sent the letters to the addressees, and those records are kept in the course of the regular business activity for my office.

**FURTHER AFFIANT SAYETH NOT.** 

By: Jonah Reuther, Financial Analyst

SWORN AND SUBSCRIBED before me by										
of July 2023, by Jonah Reuther, for Wra										
has provided	as	identification,	and	who	did	or O	did	not	take	an
oath.										

DAPHNE GILLYARD NOTARY PUBLIC STATE OF FLORIDA Comm# GG327647 Expires 8/20/2023 **NOTARY PUBLIC** 

Notary Public, State of Florida

Commission No.: 663271

My Commission Expires:

EXHIBIT A: EXHIBIT B:

Mailed Notice List of Addresses

### **EXHIBIT A**

# Harmony West Community Development District

#### **OFFICE OF THE DISTRICT MANAGER**

2300 Glades Road, Suite 410W 

Boca Raton, Florida 33431

Phone: (561) 571-0010 

Toll-free: (877) 276-0889 

Fax: (561) 571-0013

#### THIS IS NOT A BILL - DO NOT PAY

July 28, 2023

#### **VIA FIRST CLASS MAIL**

D R HORTON INC 10192 DOWDEN RD ORLANDO FL 32832

PARCEL ID: See Exhibit B.

**PRODUCT TYPE:** 49 SF 40' lots, 48 SF 50' lots and 13 SF 60' lots.

RE: Harmony West Community Development District Fiscal Year 2023/2024 Budget and O&M Assessments

**Dear Property Owner:** 

Pursuant to Chapters 190, 197, and/or 170, Florida Statutes, the Harmony West Community Development District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purposes of: (1) adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"), and (2) levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023 at 10:30 a.m., and at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744. The District is a special purpose unit of local government established under Chapter 190, Florida Statutes, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, Ph: 561-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will

need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

**Cindy Cerbone** 

Cincly Certions

District Manager

## EXHIBIT A Summary of O&M Assessments

The O&M Assessments are allocated on a per unit basis, with platted lots paying a full share of the overall budget and unplatted planned lots paying an equal share of the administrative portion of the budget. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2023/2024.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

Land Use	Total # of Units / Acres	Annual O&M Assessment(1)
Residential Unit	845	\$1,039.94
Unplatted Lands	810.39	\$86.52

(1) Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$948,863.59 in gross revenue.

# EXHIBIT B Parcel List

	r di cei zist	
13-26-31-3497-0001-0010	13-26-31-3497-0001-0380	13-26-31-3497-0001-0750
13-26-31-3497-0001-0020	13-26-31-3497-0001-0390	13-26-31-3497-0001-0760
13-26-31-3497-0001-0030	13-26-31-3497-0001-0400	13-26-31-3497-0001-0770
13-26-31-3497-0001-0040	13-26-31-3497-0001-0410	13-26-31-3497-0001-0780
13-26-31-3497-0001-0050	13-26-31-3497-0001-0420	13-26-31-3497-0001-0790
13-26-31-3497-0001-0060	13-26-31-3497-0001-0430	13-26-31-3497-0001-0800
13-26-31-3497-0001-0070	13-26-31-3497-0001-0440	13-26-31-3497-0001-0810
13-26-31-3497-0001-0080	13-26-31-3497-0001-0450	13-26-31-3497-0001-0820
13-26-31-3497-0001-0090	13-26-31-3497-0001-0460	13-26-31-3497-0001-0830
13-26-31-3497-0001-0100	13-26-31-3497-0001-0470	13-26-31-3497-0001-0840
13-26-31-3497-0001-0110	13-26-31-3497-0001-0480	13-26-31-3497-0001-0850
13-26-31-3497-0001-0120	13-26-31-3497-0001-0490	13-26-31-3497-0001-0860
13-26-31-3497-0001-0130	13-26-31-3497-0001-0500	13-26-31-3497-0001-0870
13-26-31-3497-0001-0140	13-26-31-3497-0001-0510	13-26-31-3497-0001-0880
13-26-31-3497-0001-0150	13-26-31-3497-0001-0520	13-26-31-3497-0001-0890
13-26-31-3497-0001-0160	13-26-31-3497-0001-0530	13-26-31-3497-0001-0900
13-26-31-3497-0001-0170	13-26-31-3497-0001-0540	13-26-31-3497-0001-0910
13-26-31-3497-0001-0180	13-26-31-3497-0001-0550	13-26-31-3497-0001-0920
13-26-31-3497-0001-0190	13-26-31-3497-0001-0560	13-26-31-3497-0001-0930
13-26-31-3497-0001-0200	13-26-31-3497-0001-0570	13-26-31-3497-0001-0940
13-26-31-3497-0001-0210	13-26-31-3497-0001-0580	13-26-31-3497-0001-0950
13-26-31-3497-0001-0220	13-26-31-3497-0001-0590	13-26-31-3497-0001-0960
13-26-31-3497-0001-0230	13-26-31-3497-0001-0600	24-26-31-3383-0001-0010
13-26-31-3497-0001-0240	13-26-31-3497-0001-0610	24-26-31-3383-0001-0020
13-26-31-3497-0001-0250	13-26-31-3497-0001-0620	24-26-31-3383-0001-0030
13-26-31-3497-0001-0260	13-26-31-3497-0001-0630	24-26-31-3383-0001-0040
13-26-31-3497-0001-0270	13-26-31-3497-0001-0640	24-26-31-3383-0001-0520
13-26-31-3497-0001-0280	13-26-31-3497-0001-0650	24-26-31-3383-0001-0530
13-26-31-3497-0001-0290	13-26-31-3497-0001-0660	24-26-31-3383-0001-2150
13-26-31-3497-0001-0300	13-26-31-3497-0001-0670	24-26-31-3383-0001-2160
13-26-31-3497-0001-0310	13-26-31-3497-0001-0680	24-26-31-3383-0001-2170
13-26-31-3497-0001-0320	13-26-31-3497-0001-0690	24-26-31-3383-0001-2180
13-26-31-3497-0001-0330	13-26-31-3497-0001-0700	24-26-31-3439-0001-2190
13-26-31-3497-0001-0340	13-26-31-3497-0001-0710	24-26-31-3495-0001-3700
13-26-31-3497-0001-0350	13-26-31-3497-0001-0720	24-26-31-3495-0001-3790
13-26-31-3497-0001-0360	13-26-31-3497-0001-0730	24-26-31-3495-0001-4330
13-26-31-3497-0001-0370	13-26-31-3497-0001-0740	

# Harmony West Community Development District

#### **OFFICE OF THE DISTRICT MANAGER**

2300 Glades Road, Suite 410W 

Boca Raton, Florida 33431

Phone: (561) 571-0010 

Toll-free: (877) 276-0889 

Fax: (561) 571-0013

#### THIS IS NOT A BILL - DO NOT PAY

July 28, 2023

#### **VIA FIRST CLASS MAIL**

FORESTAR (USA) REAL ESTATE GROUP INC 2221 E LAMAR BLVD STE 790 ARLINGTON TX 76006

**PARCEL ID:** See Exhibit B.

**PRODUCT TYPE:** 78 SF 40' lots, 52 SF 50' lots and 13 SF 60' lots.

RE: Harmony West Community Development District Fiscal Year 2023/2024 Budget and O&M Assessments

**Dear Property Owner:** 

Pursuant to Chapters 190, 197, and/or 170, Florida Statutes, the Harmony West Community Development District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purposes of: (1) adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"), and (2) levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023 at 10:30 a.m., and at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744. The District is a special purpose unit of local government established under Chapter 190, Florida Statutes, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, Ph: 561-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will

need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

**Cindy Cerbone** 

Cincly Certions

District Manager

## EXHIBIT A Summary of O&M Assessments

The O&M Assessments are allocated on a per unit basis, with platted lots paying a full share of the overall budget and unplatted planned lots paying an equal share of the administrative portion of the budget. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2023/2024.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

Land Use	Total # of Units / Acres	Annual O&M Assessment(1)
Residential Unit	845	\$1,039.94
Unplatted Lands	810.39	\$86.52

(1) Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$948,863.59 in gross revenue.

# EXHIBIT B Parcel List

13-26-31-3497-0001-0970	18-26-32-3494-0001-0400	18-26-32-3494-0001-0200	18-26-32-3494-0001-0840
13-26-31-3497-0001-0980	18-26-32-3494-0001-0410	18-26-32-3494-0001-0210	18-26-32-3494-0001-0850
13-26-31-3497-0001-0990	18-26-32-3494-0001-0420	18-26-32-3494-0001-0220	18-26-32-3494-0001-0860
13-26-31-3497-0001-1000	18-26-32-3494-0001-0430	18-26-32-3494-0001-0230	18-26-32-3494-0001-0870
13-26-31-3497-0001-1010	18-26-32-3494-0001-0440	18-26-32-3494-0001-0240	18-26-32-3494-0001-0880
13-26-31-3497-0001-1020	18-26-32-3494-0001-0450	18-26-32-3494-0001-0250	18-26-32-3494-0001-0890
13-26-31-3497-0001-1030	18-26-32-3494-0001-0460	18-26-32-3494-0001-0260	18-26-32-3494-0001-0900
13-26-31-3497-0001-1040	18-26-32-3494-0001-0470	18-26-32-3494-0001-0270	18-26-32-3494-0001-0910
13-26-31-3497-0001-1050	18-26-32-3494-0001-0480	18-26-32-3494-0001-0280	18-26-32-3494-0001-0920
13-26-31-3497-0001-1060	18-26-32-3494-0001-0490	18-26-32-3494-0001-0290	18-26-32-3494-0001-0930
13-26-31-3497-0001-1070	18-26-32-3494-0001-0500	18-26-32-3494-0001-0300	18-26-32-3494-0001-0940
13-26-31-3497-0001-1080	18-26-32-3494-0001-0510	18-26-32-3494-0001-0310	18-26-32-3494-0001-0950
13-26-31-3497-0001-1090	18-26-32-3494-0001-0520	18-26-32-3494-0001-0320	18-26-32-3494-0001-0960
13-26-31-3497-0001-1100	18-26-32-3494-0001-0530	18-26-32-3494-0001-0330	18-26-32-3494-0001-0970
13-26-31-3497-0001-1110	18-26-32-3494-0001-0540	18-26-32-3494-0001-0340	18-26-32-3494-0001-0980
13-26-31-3497-0001-1120	18-26-32-3494-0001-0550	18-26-32-3494-0001-0350	18-26-32-3494-0001-0990
13-26-31-3497-0001-1130	18-26-32-3494-0001-0560	18-26-32-3494-0001-0360	18-26-32-3494-0001-1000
13-26-31-3497-0001-1140	18-26-32-3494-0001-0570	18-26-32-3494-0001-0370	18-26-32-3494-0001-1010
13-26-31-3497-0001-1150	18-26-32-3494-0001-0580	18-26-32-3494-0001-0380	24-26-31-3383-0001-1910
13-26-31-3497-0001-1160	18-26-32-3494-0001-0590	18-26-32-3494-0001-0390	24-26-31-3383-0001-1920
13-26-31-3497-0001-1170	18-26-32-3494-0001-0600	18-26-32-3494-0001-0670	24-26-31-3383-0001-1930
13-26-31-3497-0001-1180	18-26-32-3494-0001-0610	18-26-32-3494-0001-0680	24-26-31-3383-0001-1940
13-26-31-3497-0001-1190	18-26-32-3494-0001-0620	18-26-32-3494-0001-0690	24-26-31-3383-0001-1950
13-26-31-3497-0001-1200	18-26-32-3494-0001-0630	18-26-32-3494-0001-0700	24-26-31-3383-0001-1960
13-26-31-3497-0001-1210	18-26-32-3494-0001-0640	18-26-32-3494-0001-0710	24-26-31-3383-0001-2120
13-26-31-3497-0001-1220	18-26-32-3494-0001-0650	18-26-32-3494-0001-0720	24-26-31-3383-0001-2130
13-26-31-3497-0001-1230	18-26-32-3494-0001-0660	18-26-32-3494-0001-0730	24-26-31-3383-0001-2140
13-26-31-3497-0001-1240	18-26-32-3494-0001-0100	18-26-32-3494-0001-0740	24-26-31-3439-0001-3360
18-26-32-3494-0001-0010	18-26-32-3494-0001-0110	18-26-32-3494-0001-0750	24-26-31-3439-0001-3370
18-26-32-3494-0001-0020	18-26-32-3494-0001-0120	18-26-32-3494-0001-0760	24-26-31-3495-0001-3380
18-26-32-3494-0001-0030	18-26-32-3494-0001-0130	18-26-32-3494-0001-0770	24-26-31-3495-0001-3390
18-26-32-3494-0001-0040	18-26-32-3494-0001-0140	18-26-32-3494-0001-0780	24-26-31-3495-0001-3400
18-26-32-3494-0001-0050	18-26-32-3494-0001-0150	18-26-32-3494-0001-0790	
18-26-32-3494-0001-0060	18-26-32-3494-0001-0160	18-26-32-3494-0001-0800	
18-26-32-3494-0001-0070	18-26-32-3494-0001-0170	18-26-32-3494-0001-0810	
18-26-32-3494-0001-0080	18-26-32-3494-0001-0180	18-26-32-3494-0001-0820	
18-26-32-3494-0001-0090	18-26-32-3494-0001-0190	18-26-32-3494-0001-0830	

# Harmony West Community Development District

#### **OFFICE OF THE DISTRICT MANAGER**

2300 Glades Road, Suite 410W 

Boca Raton, Florida 33431

Phone: (561) 571-0010 

Toll-free: (877) 276-0889 

Fax: (561) 571-0013

#### THIS IS NOT A BILL - DO NOT PAY

July 28, 2023

#### **VIA FIRST CLASS MAIL**

ACEVEDO ARNALDO 6612 HARPER WAY SAINT CLOUDFL34773

PARCEL ID: 24-26-31-3382-0001-0570

PRODUCT TYPE: SF 40'

RE: Harmony West Community Development District

Fiscal Year 2023/2024 Budget and O&M Assessments

**Dear Property Owner:** 

Pursuant to Chapters 190, 197, and/or 170, Florida Statutes, the Harmony West Community Development District ("District") will be holding two public hearings and a Board of Supervisors' ("Board") meeting for the purposes of: (1) adopting the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"), and (2) levying operations and maintenance assessments ("O&M Assessments") to fund the Proposed Budget for Fiscal Year 2023/2024, on August 17, 2023 at 10:30 a.m., and at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744. The District is a special purpose unit of local government established under Chapter 190, Florida Statutes, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in Exhibit A.

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting Wrathell, Hunt and Associates, LLC, Ph: 561-571-0010 ("District Manager's Office"). The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will

need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,

**Cindy Cerbone** 

District Manager

Cincly Certions

### EXHIBIT A Summary of O&M Assessments

The O&M Assessments are allocated on a per unit basis, with platted lots paying a full share of the overall budget and unplatted planned lots paying an equal share of the administrative portion of the budget. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2023/2024.

IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.

Land Use	Total # of Units / Acres	Annual O&M Assessment(1)
Residential Unit	845	\$1,039.94
Unplatted Lands	810.39	\$86.52

(1) Annual O&M Assessment may also include County collection costs and early payment discounts.

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2023/2024, the District expects to collect no more than \$948,863.59 in gross revenue.

Parcel ID	Property Owner
24-26-31-3382-0001-0570	ACEVEDO ARNALDO
24-26-31-3382-0001-0410	ACEVEDO FRANCISCO WILKINS
24-26-31-3383-0001-1100	ACEVEDO RUIZ AMARILYS
24-26-31-3495-0001-3600	ACOSTA INGRID
24-26-31-3382-0001-0380	ACOSTA JOSELYN
24-26-31-3495-0001-3540	ADUGALSKI ADAM
24-26-31-3383-0001-0390	AGOSTO LOPEZ RAUL
24-26-31-3382-0001-0810	AGUAYO ALFREDO
24-26-31-3382-0001-1130	AGUILAR JOSE L
24-26-31-3382-0001-0550	AGUILAR ROJAS JUAN C
24-26-31-3383-0001-1970	AGUIRRE RAMIREZ LUIGUI STIVENS
24-26-31-3495-0001-3500	AHMED ZULFIQAR
24-26-31-3439-0001-2290	ALAM SHAHIDUL
24-26-31-3382-0001-0740	ALERTE BERNARD
24-26-31-3382-0001-0080	ALICEA SONIA IRIS
24-26-31-3382-0001-0630	ALLEN SAMUAL WILLIAM
24-26-31-3383-0001-0510	ALLEN VALMAY LIANDA
24-26-31-3383-0001-1850	ALMONTE CLARIVEL FERMIN
24-26-31-3383-0001-0840	ALMONTE PEDRO A
24-26-31-3439-0001-2880	ALVARENGA GONZALEZ ORIANA ANDREINA
24-26-31-3383-0001-0360	ALVAREZ DE SUAREZ EDILSA
24-26-31-3439-0001-2200	AMABLITO RAMIREZ ISMAEL
24-26-31-3382-0001-0180	AMIN FAHMEEDA
24-26-31-3382-0001-0350	AMRANI SIDI ABID
24-26-31-3383-0001-0930	ANDERSON DAVID JAMES
24-26-31-3382-0001-1050	ANDERSON VERONICA
24-26-31-3495-0001-4290	ANDREU IVAN ALEXANDER
24-26-31-3439-0001-4570	ANNAM AMRUTH KUMAR
24-26-31-3382-0001-1080	ANU ANJITHA
24-26-31-3383-0001-2090	ARAKELIAN EDMOND
24-26-31-3439-0001-4830	ARCHIBALD MATTHEW POWELL
24-26-31-3495-0001-3410	ARGUELLES FIGUEROA GIOVANNI
24-26-31-3382-0001-0200	ARMOZA CESAR E
24-26-31-3439-0001-3040	ARNOLD THOMAS
24-26-31-3382-0001-0450	ARREAGA ANA J
24-26-31-3382-0001-0800	ARREAGA LUCOVICO E
24-26-31-3495-0001-4040	ARRIAGA LISSETTE
24-26-31-3495-0001-4410	ARROYO ALEXANDER ALBERTO
24-26-31-3382-0001-0280	ARROYO GILBERTO AUSTIN MICHAEL EL HASA
24-26-31-3382-0001-0300 24-26-31-3439-0001-2640	AVILES GONZALEZ VIVIANET
24-26-31-3382-0001-2640	AYALA ANGEL L
24-26-31-3495-0001-3640	AYROUT ANTONIO ARTIN
24-26-31-3439-0001-4670	AZOCAR ADRIANA CAROLINA
24-26-31-3382-0001-0660	BACHAN JOSHUA NICHOLAS
74-70-31-3307-0001 <b>-</b> 0000	DACHAN JOSHOA MICHOLAS

Parcel ID	Property Owner
24-26-31-3495-0001-3450	BADIA-MUR FRANCESC J
24-26-31-3382-0001-0140	BAEZ CLAUDIO JAVIER H
24-26-31-3383-0001-0170	BAEZ RODRIGUEZ WILLIAM
24-26-31-3382-0001-0060	BAF ASSETS 6 LLC
24-26-31-3439-0001-2220	BARAJAS COLMENARES SERGIO RAFAEL
24-26-31-3439-0001-4530	BARNES ROBERT L
24-26-31-3383-0001-1210	BARRIENTOS CONDE GABRIELA ANDREINA
24-26-31-3383-0001-0870	BARRIOS QUINTANA GUSTAVO ADOLFO
24-26-31-3495-0001-4000	BASHORE BONNIE
24-26-31-3495-0001-4060	BASTARDO SANTACRUZ MARIANNI JOSE
24-26-31-3383-0001-0610	BATISTA RIVERA JORGE E
24-26-31-3439-0001-3210	BATTLE MELBIA G
24-26-31-3439-0001-2440	BAYON DELGADO LUZ MARTA
24-26-31-3439-0001-2760	BELL MICHAEL ALEJANDRO
24-26-31-3495-0001-4140	BENETEZ DIAZ GABRIELA DEL VALLE
24-26-31-3383-0001-0790	BENITEZ GARDUNO FABIAN
24-26-31-3495-0001-3820	BENITEZ POLEO LUIS MANUEL
24-26-31-3383-0001-0700	BERGER CAROLYN MARIE
24-26-31-3382-0001-0950	BERRIOS SOTO FERNANDO
24-26-31-3439-0001-2740	BERTO BURGOS EDDIE
24-26-31-3495-0001-4130	BISONO HIRALDA
24-26-31-3439-0001-2350	BLAN L KENDRA
24-26-31-3383-0001-0920	BLASINGAME ALEXANDER JAMES
24-26-31-3383-0001-1320	BONILLA EMILIO RAUL
24-26-31-3439-0001-2650	BORJA JUAN CARLOS
24-26-31-3439-0001-2890	BORREGO RACHED DANIEL EDUARDO
24-26-31-3383-0001-1490	BORRERO HERNANDEZ ERNA AIMEE
24-26-31-3439-0001-3150	BOSCAN BOGARIN HERIKA MILAGROS
24-26-31-3383-0001-1060	BREWINGTON CHRISTOPHER SCOTT
24-26-31-3439-0001-3270	BROWN KIMBERLY MARIE
24-26-31-3439-0001-2250	BURGOS ALEX JOEL
24-26-31-3439-0001-2700	BURGUENO JAMES MICHAEL
24-26-31-3382-0001-1320	BUSCAMPELL DORIAN LISA
24-26-31-3495-0001-4110	BUTRON VERGEL JESUS ANGEL
24-26-31-3495-0001-4080	BYNOE OLAJUWON KURTLEY
24-26-31-3439-0001-2720	CABAN CRUZ LORRAINE ZOE
24-26-31-3439-0001-2960	CABRERA ACOSTA GISELLE
24-26-31-3439-0001-4780	CALIZAIRE RONALD
24-26-31-3382-0001-0870	CAMACHO JOSE L
24-26-31-3439-0001-2210	CAMPANELLO MARIA FILOMENA
24-26-31-3383-0001-1330	CARC DEREZ VIANSKA I
24-26-31-3382-0001-0560	CAPASCO MARIALI FON JOSE
24-26-31-3383-0001-1150	CARASCO MARIN LEON JOSE
24-26-31-3383-0001-0060	CARCAMO CASTRO ROSA ISABEL
24-26-31-3383-0001-1190	CARDENAS ESCALANTE EDDUIN ORANGIO

Parcel ID	Property Owner
24-26-31-3383-0001-1820	CARDENAS MORA ALDRIN COLLINS
24-26-31-3382-0001-0650	CARIAMANA PINEDA JOCSIGLEY MAROHA
24-26-31-3495-0001-3950	CARRASCO JORGE B
24-26-31-3383-0001-1600	CARRASQUILLO ORTIZ JOAN MANUEL
24-26-31-3382-0001-0390	CARRILLO MORALES LUIS G
24-26-31-3382-0001-0470	CARUCCI MARCO A
24-26-31-3382-0001-0480	CASTANO ROSEMARY
24-26-31-3439-0001-4790	CASTELAO NAIVERH CAROLINA
24-26-31-3439-0001-2860	CASTRO SIMON A
24-26-31-3383-0001-1350	CAYETANO VICTORIA CARLOS
24-26-31-3439-0001-2330	CEDANO JOSE ANIBAL
24-26-31-3383-0001-1010	CHACIN VILLALOBOS ANGEL ANTONIO
24-26-31-3383-0001-1470	CHAMORRO SIERRA FRANCISCO
24-26-31-3495-0001-3900	CHAVEZ WALTER H
24-26-31-3382-0001-1060	CHOMITZKY GREGORY WILLIAM
24-26-31-3383-0001-1810	CLAY JORDAN SAMUEL
24-26-31-3383-0001-0820	CLOSE ANDREW JAMES
24-26-31-3382-0001-0320	COLANGELO JOHN L
24-26-31-3439-0001-4650	COLGAN CARMEN ALICIA
24-26-31-3383-0001-1130	COLLADO ANDREW
24-26-31-3382-0001-0830	COLLADO FAUSTO A
24-26-31-3382-0001-1270	COLLAZO ALICEA HECTOR E
24-26-31-3383-0001-0050	COLON CRESPO RAFAEL ANTONIO
24-26-31-3383-0001-1140	COLON NELISHA LYNN
24-26-31-3383-0001-0340	COLVIN MARK SANTIAGO
24-26-31-3495-0001-4050	CONCEPCION CATHERINE
24-26-31-3383-0001-0850	CORA ELAINE CHRISTINA
24-26-31-3495-0001-3920	CORCINO GARCIA JASSELY JOHANNY
24-26-31-3382-0001-0440	CORDERO ALCALA GUSTAVO E
24-26-31-3383-0001-0800	CORDERO JESSICA LUNA
24-26-31-3439-0001-2900	CORDERO MARTINEZ JOSE R
24-26-31-3439-0001-3240	CORREA JOSE DUVAN
24-26-31-3383-0001-1400	CORREA MICHELLE
24-26-31-3382-0001-0540	CORTES OLIVER RICHARD
24-26-31-3383-0001-0540	COX FRANK JEROME
24-26-31-3439-0001-2750	CRESPO MARIA DE LOS ANGELES GEORGINA
24-26-31-3495-0001-4200	CRUZ JOHN JR
24-26-31-3383-0001-2000	CRUZ LYARACELIS
24-26-31-3439-0001-3020	CUEVAS EDGAR
24-26-31-3439-0001-4760	CUMMINGS GARY BRADLEY
24-26-31-3439-0001-3260	DAIO TECHNOLOGY LLC
24-26-31-3495-0001-3570	DARLING ROBERT STANLEY
24-26-31-3495-0001-4320	DAVY SHANE EDWARD
24-26-31-3439-0001-2910	DE JESUS GRULLON MIGUEL ANGEL
24-26-31-3383-0001-0440	DE JESUS ZAYAS LORNA

Parcel ID	Property Owner
24-26-31-3439-0001-3110	DE LA ROSA XIOLAIDA
24-26-31-3439-0001-3230	DE MATOS RODRIGUES FRANCISCO
24-26-31-3439-0001-3180	DE PAULO VAZ KAYO MARCELLO
24-26-31-3383-0001-0370	DE SOUZA CRISTIANE
24-26-31-3439-0001-2710	DEBIDAT SADAR VELISHA VENITA
24-26-31-3383-0001-1610	DEL AGUILA ROBERT
24-26-31-3383-0001-1740	DEL VALLE SANTIAGO JAVIER
24-26-31-3383-0001-1440	DELGADO ROSARIO REINALDO LUIS
24-26-31-3383-0001-0420	DIAZ JOSEPH DANIEL
24-26-31-3495-0001-3440	DIAZ PEREZ CLAUDIA P
24-26-31-3439-0001-2370	DONE GEORGI E
24-26-31-3439-0001-2590	DORREJO JIMENEZ GILBERTO R
24-26-31-3495-0001-4430	DOWDY JADE SHAWN
24-26-31-3439-0001-3080	DUARTE EDWARD LEE
24-26-31-3495-0001-3420	DUGARTE PEREZ MARIA VIRGINIA
24-26-31-3439-0001-4720	EASON JOSHUA MATTHEW
24-26-31-3439-0001-3170	ESPARZA VICTORIA
24-26-31-3439-0001-4680	ESTEVEZ-GUERRERO MASIL
24-26-31-3439-0001-3300	FEDOCCI DE OLIVEIRA MICHELE BUOSI
24-26-31-3382-0001-0150	FELDER WASHEIKA LASHANA
24-26-31-3383-0001-0490	FERNANDEZ MARVIN
24-26-31-3383-0001-1170	FERRER CHERUBINE MARY CARMEN
24-26-31-3439-0001-4520	FIELDS KEVIN IGNATIUS
24-26-31-3439-0001-4620	FIELDS WENDY JANET
24-26-31-3383-0001-1380	FIGUEROA ALEMAN JORGE IVAN
24-26-31-3439-0001-4610	FIGUEROA RIVERA RICARDO
24-26-31-3383-0001-1720	FIGUEROA SEPULVEDA CHRISTIAN
24-26-31-3495-0001-3720	FINNERAN JOSEPH MICHAEL
24-26-31-3495-0001-4440	FINOL QUINTERO GABRIEL ANGEL
24-26-31-3439-0001-4630	FLORENTZ STEVEN P
24-26-31-3495-0001-4160	FLORES LIZ ALEXANDRA
24-26-31-3382-0001-0290	FLORES SAMUEL M
24-26-31-3382-0001-1330	FLORES-MALDONADO WILFREDO
24-26-31-3383-0001-0660	FLOYD RYAN E
24-26-31-3383-0001-2020	FRANCO COLON ABDIEL L
24-26-31-3439-0001-2690	FRANCO COLON RICARDO
24-26-31-3439-0001-3340	FUNES ROY STEPHEN
24-26-31-3383-0001-1270	GARCIA CALROS MANUEL
24-26-31-3382-0001-0920	GARCIA DANIEL
24-26-31-3439-0001-3050	GARCIA MARIE NILDA
24-26-31-3383-0001-0100	GARCIA MEGANIC
24-26-31-3495-0001-3480	GARCIA TORRES LOURDES
24-26-31-3382-0001-0930	GARCIA YA (ETTE ANNIETE
24-26-31-3383-0001-0080	GARCIA ZARATA OLIVER REJECUS
24-26-31-3382-0001-0420	GARCIA ZAPATA OLIVER DEJESUS

Parcel ID	Property Owner
24-26-31-3495-0001-4090	GARZON CAMPOVERDE ESPERANZA MERCEDES
24-26-31-3439-0001-2620	GARZON JORGE
24-26-31-3495-0001-3940	GASTON SANTIAGO EDDIE JOEL
24-26-31-3383-0001-0180	GAVALO OMAR
24-26-31-3383-0001-1540	GENGIAH YASHMANIE
24-26-31-3383-0001-1420	GERMOSEN DURAN MAXIMO R
24-26-31-3495-0001-3770	GOLDEN THOMAS W
24-26-31-3382-0001-0510	GONZALEZ FRANCISCO E
24-26-31-3439-0001-2980	GONZALEZ FUENMAYOR GUILLERMO JOSE
24-26-31-3495-0001-4240	GONZALEZ MALAVE RAMON ALBERTO
24-26-31-3383-0001-1500	GONZALEZ MARTINEZ ELIO JOSE
24-26-31-3439-0001-4740	GONZALEZ NORBERTO R
24-26-31-3439-0001-2990	GONZALEZ PERDOMO JEFFERSON A
24-26-31-3439-0001-2300	GONZALEZ QUEIPO JEAN CARLOS
24-26-31-3495-0001-3680	GONZALEZ ROBERT DANIEL
24-26-31-3382-0001-0780	GONZALEZ-ARROYO KATIRY
24-26-31-3383-0001-1750	GOODMAN RACHEL
24-26-31-3383-0001-0600	GRATERON MANGARRE AURA MARINA
24-26-31-3383-0001-0570	GRAY MICHAEL LOUIS
24-26-31-3439-0001-2500	GREAVES DERICK MAURICE
24-26-31-3383-0001-0130	GREEN MARIA JOSE
24-26-31-3495-0001-3690	GRISALES JORGE LUIS
24-26-31-3383-0001-1630	GRULLON YORDY A
24-26-31-3382-0001-1140	GUADALUPE-PAGAN GLARIEM MARIE
24-26-31-3439-0001-3320	GUTHRIE DARREN
24-26-31-3382-0001-0500	GUTIERREZ SASTOQUE OSMANY
24-26-31-3383-0001-0980	GUTIERREZ SASTOQUE OSMANY
24-26-31-3383-0001-1900	GUZMAN ROMAN ILEANA
24-26-31-3439-0001-3350	HAN ARTHUR
24-26-31-3382-0001-0580	HARRISON DAVID CHARLES
24-26-31-3439-0001-2660	HARTOS JONATHAN EDGAR
24-26-31-3382-0001-0610	HAUSER JACQUELYNN FRANCES
24-26-31-3382-0001-1300	HAYES MICHAEL C
24-26-31-3383-0001-1410	HAYNES DARLENE SERENA
24-26-31-3383-0001-0690	HENAO CARLOS ARTURO
24-26-31-3383-0001-0290	HENAO SANTIAGO
24-26-31-3383-0001-1590	HENDERSON ROBERT DALE RLE
24-26-31-3383-0001-1110	HENRIQUEZ CESAR
24-26-31-3383-0001-2060	HENRY GARY DAVID HERNANDEZ KARINA D
24-26-31-3382-0001-0520	
24-26-31-3495-0001-4100 24-26-31-3439-0001-2830	HERNANDEZ LEBRON MISAEL CHRISTIAN HERNANDEZ NIETO KARLA
24-26-31-3383-0001-2830	HERNANDEZ PEREZ RAINIER
24-26-31-3383-0001-0480	HERNANDEZ FEREZ RAINIER HERNANDEZ SALAZAR PEDRO JOSE
24-26-31-3383-0001-1780	HERRERA CEDENO IVAN EMILIO
2 1 20 31 3303 0001-1100	TILIMETO CEDETAG IVAIN LIVILLIO

Parcel ID	Property Owner
24-26-31-3439-0001-2800	HIDALGO JENNYPHER ALEXANDRA
24-26-31-3495-0001-3970	HIDALGO REYES LAUZAUTH
24-26-31-3495-0001-3780	HIRA BERAJ BALVANTBHAI
24-26-31-3383-0001-1080	HOGUE PAGES JOCELYN ANNETTE
24-26-31-3439-0001-4820	HOLLEY STEVEN
24-26-31-3495-0001-4230	HOLST PETER JOHN RICHARD S
24-26-31-3439-0001-2280	HUGHES JAMES AUSTIN
24-26-31-3383-0001-0350	HUGHES VASHTI THEODOSIA
24-26-31-3382-0001-1170	IGRASOL LLC
24-26-31-3383-0001-0300	IH6 PROPERTY FLORIDA LP
24-26-31-3383-0001-0320	INNECCO ADRIANA DEL CARMEN
24-26-31-3382-0001-0120	IRLE JENNIFER K
24-26-31-3382-0001-1090	JACKSON ANDREA ELIZABETH
24-26-31-3383-0001-0430	JACKSON DAMIEN RON
24-26-31-3382-0001-0640	JACKSON DAVID SCOTT
24-26-31-3495-0001-4250	JAH INVESTMENT & PROPERTY LLC
24-26-31-3382-0001-1290	JIMENEZ IVAN E
24-26-31-3382-0001-0190	JOHNSON PRISCILLA J
24-26-31-3382-0001-0750	JONAS ADELLA SLAMAN
24-26-31-3439-0001-2560	JORDAN AMBER C
24-26-31-3383-0001-1050	JUANRISCO ROMAN DIANA MARIE
24-26-31-3439-0001-2510	KELLEY ROBERT TREMAYNE
24-26-31-3382-0001-0860	KELLY CHRISTOPHER SHAN
24-26-31-3439-0001-4600	KELLY ENRIQUE VANDERHOST
24-26-31-3439-0001-4800	KELLY LISSETTE MARIA
24-26-31-3382-0001-1040	KINARD SANCHEZ RAFAEL MANUEL
24-26-31-3382-0001-0330	KUMAR MANOJ
24-26-31-3495-0001-4070	LA ROSA MARCO ANTONIO
24-26-31-3439-0001-4460	LANDETA FRANCIS BAYANI
24-26-31-3383-0001-1520	LANDIM GAINES GABRIELA HELENA
24-26-31-3495-0001-3730	LANG NORMAN
24-26-31-3382-0001-0820	LASTORKA ROBERT J
24-26-31-3383-0001-0900	LATIMORE GLENDA EDWINA
24-26-31-3383-0001-2110	LAWRENCE VINCENT ANTHONY
24-26-31-3383-0001-1300	LEAL MATOS ALBENIS ENRIQUE
24-26-31-3495-0001-4400	LEAL VELASQUEZ LICURGO AURELIO
24-26-31-3382-0001-0240	LEATHERY DREW
24-26-31-3382-0001-1000	LEIBA OWEN A SR
24-26-31-3383-0001-0710	LEIDA COMAS REVOCABLE TRUST
24-26-31-3439-0001-4730	LEON & SUSAN RICHARDSON FAMILY REV TRUST
24-26-31-3495-0001-3870	LEON FUENMAYOR KATE-LYNN CAROLINA
24-26-31-3495-0001-3750	LIRANZO JOSE ALBERTO II
24-26-31-3382-0001-1280	LIRIANO YAMIRIS
24-26-31-3383-0001-0500	LIRIANO YDALIS MERCEDES
24-26-31-3495-0001-4260	LONDONO OSSA JORGE LUIS

Parcel ID	Property Owner
24-26-31-3495-0001-3590	LOPERA SIMEON MARILYN
24-26-31-3382-0001-0370	LOPEZ ALEX R
24-26-31-3383-0001-0400	LOPEZ ANGULO JUAN PABLO
24-26-31-3383-0001-1830	LOPEZ EDWIN
24-26-31-3495-0001-3840	LOPEZ ERICK MARIO
24-26-31-3439-0001-2420	LOPEZ HILDA PATRICIA
24-26-31-3382-0001-0460	LOPEZ NEGRON BENNIE ENRIQUE
24-26-31-3495-0001-4350	LOPEZ SANTIAGO MARCELINO
24-26-31-3383-0001-0890	LOZADA MARCANO MARCOS ANTONIO
24-26-31-3382-0001-0110	LOZADA RODRIGUEZ WINDALEE
24-26-31-3439-0001-3220	LU RUAN
24-26-31-3383-0001-1730	LUGO IRIS DAYSI
24-26-31-3382-0001-0100	LUGO JOHMARIS
24-26-31-3439-0001-4640	LUGO MIGUEL A
24-26-31-3383-0001-2030	LUTTON JOHNATHAN MATHEW
24-26-31-3439-0001-3190	LYONELLE LA PERUTA JESSICA
24-26-31-3382-0001-1100	LYSYJ VERJAN JHONNY D
24-26-31-3495-0001-4420	MACHADO CAMACARO ALEXANDRA DESIREE
24-26-31-3383-0001-1650	MACHADO THEIS ANGEL PAOLO
24-26-31-3383-0001-2080	MADDIA ROGELIO A
24-26-31-3382-0001-1020	MALDONADO LUIS ALBERTO
24-26-31-3383-0001-0760	MALDONADO PAZ MONICA MICHELLE
24-26-31-3439-0001-4500	MALKOWSKI JOSHUA CHRISTIAN
24-26-31-3383-0001-1340	MANZANO MARQUEZ JUAN GABRIEL
24-26-31-3382-0001-0970	MAO DONGQIANG
24-26-31-3383-0001-0940	MARQUEZ WILFREDO BONES JR
24-26-31-3383-0001-1990	MARRERO ANGEL LUIS
24-26-31-3383-0001-1660	MARRERO DE JESUS ROGELIO
24-26-31-3439-0001-2400	MARTE DE LOS SANTOS VITERVO
24-26-31-3495-0001-3470	MARTINEZ DANILO
24-26-31-3439-0001-2730	MARTINEZ DE PALOMINO MARIA
24-26-31-3383-0001-1680	MARTINEZ HERRERA HILARIO ANTONIO
24-26-31-3382-0001-0270	MARTINEZ MARIA E
24-26-31-3383-0001-0560	MARTINEZ-SANCHEZ JUAN FELIPE
24-26-31-3382-0001-0840	MARTY ANDREW J
24-26-31-3382-0001-0600	MATACCHIONE ROMERO ENRICO M
24-26-31-3382-0001-0010	MATHA VINCENT
24-26-31-3382-0001-0040	MATHA VINCENT
24-26-31-3439-0001-2850	MATHEW ANUJA THOMAS
24-26-31-3382-0001-0730	MATIAS KEINA ALEANDRA
24-26-31-3439-0001-2450	MAVARES PENA FRANKLIN DAVID
24-26-31-3382-0001-0850	MAYNARD MICHAEL RAY
24-26-31-3439-0001-2820	MBIRIZA PRIVILEDGE
24-26-31-3383-0001-0250	MCCOMMON DANA CAROLE
24-26-31-3383-0001-1840	MCCORMICK SHELLY CLAIR

Parcel ID	Property Owner
24-26-31-3382-0001-0980	MCCREA CHRISTOPHER W
24-26-31-3382-0001-0890	MCDANIEL MICHAEL SHANE
24-26-31-3382-0001-1070	MCDONOUGH MICHAEL BERNARD
24-26-31-3439-0001-4470	MCLAREN SHADAYNE DANIECO
24-26-31-3382-0001-0770	MCMILLAN ERIC I
24-26-31-3439-0001-3120	MEDINA ANEZ FERNANDO JESUS
24-26-31-3495-0001-4010	MEDINA GONZALEZ ROBERTO ANTONIO
24-26-31-3495-0001-4030	MEDINA RIVERA JUANA MARGARITA
24-26-31-3382-0001-1150	MEJIA ALVAREZ REYNALDO
24-26-31-3383-0001-0970	MEJIAS ACEVEDO ISMAEL AUGUSTO
24-26-31-3439-0001-2840	MELENDEZ IRENE
24-26-31-3495-0001-3630	MELENDEZ MATOS PEDRO
24-26-31-3383-0001-0070	MENDEZ JOANDRY MARIE
24-26-31-3383-0001-0630	MENENDEZ VICTOR ANTONIO
24-26-31-3439-0001-4700	MEREDITH JESSE BERNARD JR
24-26-31-3439-0001-2390	MICHAELS STEPHEN DAVID
24-26-31-3383-0001-1480	MISSION STREET HOMES LLC
24-26-31-3382-0001-0880	MOCK CLINTON C
24-26-31-3439-0001-2920	MOHAMMED NAZIMA
24-26-31-3439-0001-2770	MOJICA CARRERO GRETCHEN MARIE
24-26-31-3383-0001-0150	MONTANEZ DIANE
24-26-31-3383-0001-1280	MONTANEZ GOMEZ MANUEL
24-26-31-3495-0001-4390	MONTGOMERY ANA LOCKHART
24-26-31-3495-0001-3580	MORALES FINOL WILKARLY
24-26-31-3383-0001-0830	MORALES LEON CHRISTIAN OMAR
24-26-31-3439-0001-3010	MORALES SOTO JONELY
24-26-31-3439-0001-2570	MORALES-COLON MARICELIS
24-26-31-3383-0001-0470	MORAN MORAN MIRNERY CAROLINA
24-26-31-3439-0001-2320	MORENO NAIVI ARREOLA
24-26-31-3495-0001-3550	MORENO THOMAS DAWIL
24-26-31-3382-0001-0130	MORETA ROLAND MICHAEL
24-26-31-3495-0001-3740	MOREU LOIZ SUZETTE MARIE
24-26-31-3495-0001-4210	MORRIS DIANA CAROLINA
24-26-31-3383-0001-1670	MORROW JOSHUA AARON
24-26-31-3383-0001-1230	MOSCOSO ANGEL MANUEL
24-26-31-3439-0001-3000	MUJICA QUINTANA LUIS ADOLFO
24-26-31-3439-0001-3100	MUKOIE SERGE O
24-26-31-3439-0001-2550	MUNIZ FRANCESCHI LUIS RAUL
24-26-31-3383-0001-0160	MUNIZ OMAR ALEJANDRO
24-26-31-3382-0001-0620	MUNOZ VARGAS JOSE G
24-26-31-3383-0001-0910	MUNOZ VARGAS PEDRO ABRAHAN
24-26-31-3383-0001-0750	MUNOZ WILSON E
24-26-31-3439-0001-4770	MUSUMECI ALVIS A RLE
24-26-31-3383-0001-1860	MWAKASINGA JOSPER GIDEON
24-26-31-3439-0001-4710	MYERS KATHLEEN

Parcel ID	Property Owner
24-26-31-3383-0001-1030	NAVA JOSE LUIS
24-26-31-3495-0001-4020	NAZARIO GARCIA LIZ ANGELIE
24-26-31-3383-0001-2070	NAZARIO NESTOR CARLOS JR
24-26-31-3382-0001-1250	NAZOA MIJARES VLADIMIR F
24-26-31-3383-0001-1070	NEGRON BROWN TERESA
24-26-31-3439-0001-2520	NEGRON EDGARDO
24-26-31-3382-0001-1180	NELSON FRANCIS P
24-26-31-3383-0001-0720	NERIS EFRAIN
24-26-31-3383-0001-1800	NEVAREZ STEVEN MICHAEL
24-26-31-3383-0001-0810	NIEVES FELICIANO DORIMARIES
24-26-31-3382-0001-1230	NIEVES HERNANDEZ EDWIN J
24-26-31-3382-0001-1340	NIEVES-ANDUJAR EDWIN
24-26-31-3382-0001-0590	NOONE EULETA ENJETTI
24-26-31-3382-0001-0530	NORMAN DARIUS J
24-26-31-3382-0001-1240	NUNEZ CASTRO ALEXANDRA
24-26-31-3495-0001-3890	NUNEZ YANIBELLE
24-26-31-3495-0001-4360	OCANDO QUINTERO YEILY THAIS
24-26-31-3383-0001-1640	OCANDO VILLARROEL ANGEL JOSE
24-26-31-3382-0001-1010	ODANAKA ERICK J
24-26-31-3439-0001-3060	OJEDA ROMERO SAIDA KATHERINE
24-26-31-3495-0001-3660	OLAVARRIA GABRIELA ITA
24-26-31-3439-0001-2480	ONEIL JOHN ANTHONY
24-26-31-3383-0001-0950	OREA SANTOS FRANKLIN JOSE
24-26-31-3495-0001-4370	ORELLANA DE PEREZ INGRID ENERY
24-26-31-3383-0001-0450	OROZCO TORTABU GUSTAVO ENRIQUE
24-26-31-3383-0001-0640	ORTIZ CARMEN ELSA
24-26-31-3382-0001-0960	ORTIZ CATALINO R
24-26-31-3439-0001-4550	ORTIZ NEMESIO
24-26-31-3382-0001-0940	OVIEDO ALBERT GABRIEL
24-26-31-3495-0001-4180	PABON BELLO SUHEILY LIZMAR
24-26-31-3383-0001-1460	PALACIO NANCY CECILIA
24-26-31-3439-0001-3160	PANCHANO HERNANDO DANNY
24-26-31-3383-0001-0120	PANTOJAS NIEVES JESSIE ALEXANDER
24-26-31-3495-0001-3460	PARAMORE RONALD CYRIL
24-26-31-3382-0001-0160	PARRA OQUENDO CARLOS A
24-26-31-3382-0001-1220	PARRA SANCHEZ RICARDO A PATTERSON SHAWN DEAN
24-26-31-3495-0001-4270 24-26-31-3382-0001-0220	PAYNE CHINA
24-26-31-3382-0001-0220	PELAEZ CASTELLANOS CIRYLL ALFREDO
24-26-31-3383-0001-1040	PENA CHRISTIE C
24-26-31-3439-0001-2340	PENA GONZALEZ KARLA ELISA
24-26-31-3383-0001-2340	PENA JILLIAN ELAINE
24-26-31-3439-0001-2230	PENA-RIVERA WILMER M
24-26-31-3439-0001-2530	PEREZ DIANA A
24-26-31-3495-0001-3510	PEREZ GEORGE LUIS
5 5 1 5 .55 6001 5510	5201102 2010

Parcel ID	Property Owner
24-26-31-3382-0001-0900	PEREZ JOSE ANTONIO
24-26-31-3383-0001-0260	PEREZ JOVANI
24-26-31-3439-0001-2670	PEREZ SUERO JOSE MANUEL
24-26-31-3383-0001-1260	PEREZ VILNA EVELYN
24-26-31-3382-0001-0680	PEREZ-BONILLA WALDEMAR
24-26-31-3439-0001-4590	PEREZ-GONZALEZ NEISHA
24-26-31-3383-0001-1120	PEREZ-TULLY ZEDA MARIE
24-26-31-3495-0001-3830	PIERRE RENAUD
24-26-31-3439-0001-2970	PIETRI ZAHIRA NATASHA
24-26-31-3382-0001-0490	PIZARRO JOSE A
24-26-31-3383-0001-1550	PIZARRO JOUSEPH AZGAD
24-26-31-3439-0001-3200	PORRAS & CAMPOS LLC
24-26-31-3382-0001-0020	QUECKBOERNER BLAKE
24-26-31-3383-0001-0680	QUICENO BRITO LINA M
24-26-31-3495-0001-3930	QUICENO CARLOS M
24-26-31-3383-0001-1250	QUINTERO CAICEDO JESUS ENRIQUE
24-26-31-3495-0001-4380	QUINTERO RAUL JOSE
24-26-31-3439-0001-2610	QUIROGA HERRERA ZORIMAR ANDREA
24-26-31-3495-0001-3850	RAMIREZ DIEZ JUAN CAMILO
24-26-31-3439-0001-2410	RAMIREZ FLEX LESKA DEL MAR
24-26-31-3439-0001-2630	RAMIREZ JAVIER ALEJANDRO
24-26-31-3439-0001-2490	RAMIREZ JOANN
24-26-31-3439-0001-3330	RAMIREZ LUIS EDGARDO
24-26-31-3383-0001-1770	RAMIREZ SANDOVAL JULIO JESUS
24-26-31-3383-0001-0380	RAMOS JOSE LUIS JR
24-26-31-3383-0001-1160	RAMOS JUNIO G
24-26-31-3495-0001-3880	RAMOS ROSALIE
24-26-31-3495-0001-4280	RAMOS RUBI ROLANDO JR
24-26-31-3383-0001-0580	RANGEL RAMIREZ ANDREINA
24-26-31-3439-0001-4750	REINDL LAUREN B
24-26-31-3439-0001-4540	REINDL ROBIN ALICIA
24-26-31-3383-0001-1510	RENTA-HELTON IRIS YOLANDA
24-26-31-3439-0001-2380	REYES DILONE HAIRO
24-26-31-3383-0001-1090	REYES HERNANDEZ DANIELA ALEJANDRA
24-26-31-3439-0001-3290	REYES VOCASIA
24-26-31-3495-0001-3800	REYES YOCASIA
24-26-31-3382-0001-1110 24-26-31-3439-0001-4840	REYNOLDS JASON RAY RICO CLARO HENRY ABAD
24-26-31-3382-0001-0030	RISSOS SANDRA
24-26-31-3382-0001-0050	RISTAGNO DIANE M
24-26-31-3383-0001-0230	RIVAS PULGAR FRANCISCO JAVIER
24-26-31-3383-0001-0140	RIVERA ARROYO LUIS D
24-26-31-3495-0001-3760	RIVERA CAMACHO OBED
24-26-31-3495-0001-3670	RIVERA CARLOS LUIS
24-26-31-3382-0001-0670	RIVERA EUNICE
	· · ·

Parcel ID	Property Owner
24-26-31-3383-0001-2100	RIVERA JESSICA M
24-26-31-3495-0001-3430	RIVERA MARIANA
24-26-31-3439-0001-4480	RIVERA PEDRO JOSUE
24-26-31-3495-0001-3710	RIVERA SHAWN MICHAEL
24-26-31-3382-0001-1260	RIVERA VAZQUEZ DANIEL
24-26-31-3382-0001-1120	ROBLES TOLEDO MARJORIE
24-26-31-3439-0001-2950	RODRIGUEZ CHRISTIAN JOEL
24-26-31-3383-0001-0880	RODRIGUEZ COLLAZO JUAN CARLOS
24-26-31-3439-0001-2260	RODRIGUEZ DIONEL
24-26-31-3495-0001-3650	RODRIGUEZ EDWIN L
24-26-31-3439-0001-3250	RODRIGUEZ ESTEPHANI
24-26-31-3382-0001-0760	RODRIGUEZ FREDDY ALEXANDER
24-26-31-3383-0001-1530	RODRIGUEZ GONZALEZ JOSE LUIS
24-26-31-3439-0001-2540	RODRIGUEZ HERNANDEZ OSWALDO ENRIQUE
24-26-31-3495-0001-4220	RODRIGUEZ JIMENEZ OSCAR ISMAEL
24-26-31-3439-0001-2310	RODRIGUEZ KAREN
24-26-31-3383-0001-0280	RODRIGUEZ LUNA BENNY
24-26-31-3495-0001-3990	RODRIGUEZ NICHOLAS ANTHONY
24-26-31-3383-0001-0190	RODRIGUEZ PAVEL ALEJANDRO
24-26-31-3383-0001-0550	RODRIGUEZ ROBLES ANGEL LUIS
24-26-31-3383-0001-0090	RODRIGUEZ ROSADO JONMARK
24-26-31-3439-0001-4490	ROGERS GERON PATRICK
24-26-31-3383-0001-0650	ROMAN DANIEL JR
24-26-31-3439-0001-2790	ROMAN SIMON W
24-26-31-3382-0001-1310	ROSADO EDEE M
24-26-31-3439-0001-2780	ROSADO SHAWN ASHMED
24-26-31-3383-0001-1870	ROSARIO GENICO CHONCIE
24-26-31-3382-0001-1200	ROSARIO GONZALEZ SANTA OFELIA
24-26-31-3382-0001-0340	ROSARIO MICHAEL
24-26-31-3495-0001-3960	ROUSSEAU MIRLENE
24-26-31-3382-0001-0360	RUBIO MICHAEL RICARDO
24-26-31-3383-0001-0990	RUIZ JESSE GABRIEL
24-26-31-3439-0001-2270	SALGADO VICTOR
24-26-31-3495-0001-3530	SAMPAIO SOUZA ADRIANO
24-26-31-3495-0001-3910	SANCHEZ ECHAVARRIA MARALIZ
24-26-31-3383-0001-0330	SANCHEZ ELIZABETH M
24-26-31-3383-0001-1700	SANCHEZ LIZANETTE
24-26-31-3382-0001-0210	SANCHEZ MELETICHE JOHNERICK J
24-26-31-3383-0001-1390	SANCHEZ PIZARRO CAMILLE MARIE
24-26-31-3382-0001-0700	SANCHEZ VICTOR MANUEL
24-26-31-3495-0001-4150	SANDOVAL ROBERT
24-26-31-3382-0001-0690	SANTANA MARTINEZ ABED E
24-26-31-3383-0001-1890	SANTIAGO EMILIO LUIS
24-26-31-3439-0001-4850	SANTIAGO SERBIA DAMIAN
24-26-31-3439-0001-4860	SANTOS DAYANA MELISSA

Parcel ID	Property Owner
24-26-31-3439-0001-3070	SANTOVENIA YANIEL MARCELO
24-26-31-3383-0001-0310	SARRIA VILLA JOSE LUIS
24-26-31-3383-0001-0670	SAWGRASS PRAIRIE LLC
24-26-31-3439-0001-4580	SAYLES DOUGLAS EDWARD
24-26-31-3382-0001-0910	SCHAFFER KELSEY MARIE
24-26-31-3383-0001-1790	SCOTT ARMANI RASHAD
24-26-31-3383-0001-1360	SCRIVENS ERIC DEWAYNE
24-26-31-3383-0001-1220	SERRANO LUIS LEONARDO
24-26-31-3383-0001-0210	SERRANO SANCHEZ LUIS MIGUEL
24-26-31-3383-0001-0230	SERRANO WANDA VICKERS
24-26-31-3383-0001-1020	SEWNARINE JEWAN BENODE
24-26-31-3383-0001-1000	SFR INVESTMENTS V BORROWER 1 LLC
24-26-31-3495-0001-3620	SHEGELSKI ALEXANDER MICHAEL II
24-26-31-3382-0001-0070	SIGL ANDREW CHARLES
24-26-31-3439-0001-3130	SILVA CASANOVA MARLON
24-26-31-3383-0001-0960	SILVA MELENDEZ JESUS SALVADOR
24-26-31-3383-0001-1450	SIRA JIMENEZ JOSE DANIEL
24-26-31-3383-0001-0770	SMITH DEAN EMERSON
24-26-31-3439-0001-3280	SNAGGS ATIBA WADE
24-26-31-3439-0001-2930	SNYDER JUSTIN ALAN
24-26-31-3495-0001-3610	SOLARTE-GUZMAN ANA L
24-26-31-3495-0001-4450	SORIA SONIA ALEJANDRA
24-26-31-3383-0001-1880	SORONDO RINA MADYLI
24-26-31-3439-0001-2680	SOSA GONZALEZ GIOMER ALEXANDER
24-26-31-3383-0001-0590	SOSA QUINONES JOSE ALEJANDRO
24-26-31-3495-0001-3490	SOTO RODRIGUEZ KENNETH
24-26-31-3439-0001-4560	SOTO ZAYAS MICHAEL REED
24-26-31-3383-0001-0860	SOUSA ARRIECHI KEYLA ALEXANDRA
24-26-31-3495-0001-4190	ST-FORT BERLINIE MICHELLE
24-26-31-3439-0001-3090	STICKLEY SAMUEL GIBSON
24-26-31-3382-0001-0170	STONE TONYA MARSHALL
24-26-31-3382-0001-1160	STRESING CLARKE R
24-26-31-3383-0001-1710	SUAREZ MANZANILLA CAROLINA DEL ROSARIO
24-26-31-3383-0001-0110	SUAREZ ROMERO JONATHAN
24-26-31-3495-0001-3520	TANG WU PETER
24-26-31-3382-0001-0260	TAO JIANG TRUST
24-26-31-3439-0001-2240	THOMAS JEFFREY RYAN
24-26-31-3439-0001-3030	THOMPSON ROANNE TING
24-26-31-3383-0001-2010	THOMPSON YAMEKEIA RONTAE
24-26-31-3495-0001-4300	TORO RAFAEL
24-26-31-3495-0001-4120	TORRES DAMARIS
24-26-31-3439-0001-3310	TORRES ZAIDA J
24-26-31-3439-0001-2810	TOUSSAINT LOUIS JUNIOR
24-26-31-3495-0001-4340	TRAN LAM BAO
24-26-31-3382-0001-0430	TUMBLING ANTRONE J

Parcel ID	Property Owner
24-26-31-3439-0001-2580	UMAH ITA EKANEM
24-26-31-3439-0001-2600	URRIBARRI COBO LEONARDO ENRIQUE
24-26-31-3383-0001-0200	URRUTIA EREU FABIO ARTURO
24-26-31-3383-0001-0730	VALBUENA SALAS GUSTAVO JOSE
24-26-31-3439-0001-2360	VALDES HERRERA ADOLFO PASTOR
24-26-31-3383-0001-0220	VALLEJOS HENRY IVAN
24-26-31-3439-0001-2870	VAN HOUTEN GENYA ROBIN
24-26-31-3439-0001-4810	VANCLEEF ALAN LEE JR
24-26-31-3439-0001-2430	VARDANYAN GEGHAM
24-26-31-3439-0001-2470	VARELA ANGARITA JAIRO ALEXANDER
24-26-31-3383-0001-2050	VARELA XAVIER
24-26-31-3495-0001-3980	VARGAS BONILLA JEANETTE
24-26-31-3383-0001-1200	VASQUEZ NOLBERTO A
24-26-31-3382-0001-0990	VASQUEZ RALPH
24-26-31-3383-0001-1690	VASQUEZ RIOS GERARDO LUIS
24-26-31-3383-0001-0780	VEGA ROSARIO FACUNDO
24-26-31-3495-0001-4310	VELASQUEZ MORAN LILIANA C
24-26-31-3439-0001-4510	VELEZ FIGUEROA KEVIN
24-26-31-3383-0001-1290	VELEZ GALLO ADOLFO ANDRES
24-26-31-3382-0001-0720	VELEZ MELVIN
24-26-31-3382-0001-0710	VENEGAS NUNEZ LUIS
24-26-31-3439-0001-2460	VERGES PEREZ WIDILLIA
24-26-31-3495-0001-4170	VICTORIA JANCY ROENSA
24-26-31-3495-0001-3560	VIDAL EVERLIDYS
24-26-31-3383-0001-0270	VILLALOBOS ARGUETA SALVADOR
24-26-31-3382-0001-0310	VILLANUEVA HUGO A
24-26-31-3383-0001-0740	VILORIA MORENO DIONICIO ELADIO
24-26-31-3383-0001-1370	VIRISSIMO JENNIKA CAROLINA
24-26-31-3382-0001-0400	VITANZA ANTHONY ANDREW
24-26-31-3383-0001-0460	VIVAS RAINER A
24-26-31-3382-0001-0230	VLADIMIROVNA KUYAVA YELENA
24-26-31-3383-0001-1980	VOLCY JEAN WILBERT
24-26-31-3383-0001-0240	WADEMAN CHRISTOPHER MICHAEL
24-26-31-3439-0001-2940	WAHNQUIST CHILANDO
24-26-31-3439-0001-4690	WALKER CHASTITY
24-26-31-3383-0001-0410	WALLACE-CASTRO MELISSA A
24-26-31-3383-0001-1620	WARNER JOHN DAVID
24-26-31-3383-0001-1570	WATSON DAVID G
24-26-31-3383-0001-1580	WAX BONNIE JEANNE
24-26-31-3382-0001-1030	WEBB MARJORIE C
24-26-31-3495-0001-3810	WEBER FERNANDEZ PATRICIA
24-26-31-3382-0001-0790	WHYTE MILLICENT A
24-26-31-3382-0001-1190	WILLIAMS FRANCINE G
24-26-31-3382-0001-1210	WILLIAMS JAMES ANDREW
24-26-31-3383-0001-1430	WILLIAMS SHANTEL HARRISON

Parcel ID	Property Owner
24-26-31-3383-0001-2040	WOMACK CHARLES CLAYTON
24-26-31-3439-0001-4660	WORRELL GRANT
24-26-31-3382-0001-0050	XANDAR CARTY TERRECIA SHILONA
24-26-31-3383-0001-1310	YANEZ CARLA A
24-26-31-3439-0001-3140	YICK PAUL H
24-26-31-3383-0001-0620	ZHAO XUHUI
24-26-31-3383-0001-1560	ZMEK CLEOPATRA EMATA

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

#### **RESOLUTION 2023-12**

#### [FY 2024 ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT AND IMPOSING SPECIAL ASSESSMENTS FOR FISCAL YEAR 2023/2024; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

**WHEREAS,** the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted capital improvement plan and Chapter 190, *Florida Statutes*; and

WHEREAS, the Board of Supervisors ("Board") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("Adopted Budget") for the fiscal year beginning October 1, 2023 and ending September 30, 2024 ("Fiscal Year 2023/2024"), attached hereto as Exhibit A; and

**WHEREAS,** in order to fund the District's Adopted Budget, the District's Board now desires to adopt this Resolution setting forth the means by which the District intends to fund its Adopted Budget.

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

**1. FUNDING.** As indicated in **Exhibits A and B,** the District's Board hereby authorizes the following funding mechanisms for the Adopted Budget:

#### a. OPERATIONS AND MAINTENANCE ASSESSMENTS.

i. Benefit Findings. The provision of the services, facilities, and operations as described in Exhibit A confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the

- assessments to the specially benefitted lands is shown in **Exhibits A and B,** and is hereby found to be fair and reasonable.
- ii. Assessment Imposition. Pursuant to Chapters 190, 197 and/or 170, Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with Exhibits A and B. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- **iii. Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the "maximum rate" authorized by law for operation and maintenance assessments.
- **b. DEBT SERVICE SPECIAL ASSESSMENTS.** The District's Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B.**

#### 2. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.

- a. Tax Roll Assessments. If and to the extent indicated in Exhibits A and B, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the "Tax Roll Property" identified in Exhibit B shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the Florida Statutes. The District's Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. Direct Bill Assessments. If and to the extent indicated in Exhibits A and B, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on "Direct Collect Property" identified in Exhibit B shall be collected directly by the District in accordance with Florida law, as set forth in Exhibits A and B. The District's Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
  - i. Due Date (O&M Assessments) Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1<sup>st</sup> and no later than September 30<sup>th</sup> of Fiscal Year 2023/2024.

- ii. Due Date (Debt Assessments) Debt service assessments directly collected by the District are due in full on December 1, 2023; provided, however, that, to the extent permitted by law, the assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.
- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinguent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, Florida Statutes, or other applicable law to collect and enforce the whole assessment, as set forth herein.
- c. **Future Collection Methods.** The decision to collect special assessments by any particular method e.g., on the tax roll or by direct bill does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.
- 3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.
- 4. **SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

5. **EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

PASSED AND ADOPTED this 17th day of August, 2023.

ATTEST:		HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT	
Secretary/Ass	sistant Secretary	Chair/Vice Chair, Board of Supervisors	
Exhibit A: Exhibit B:	Budget Assessment Roll (identifyin	g Tax Roll Property and Direct Collect Property)	

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 



# Harmony West Community Development District ANNUAL FINANCIAL REPORT September 30, 2022

#### **Harmony West Community Development District**

#### **ANNUAL FINANCIAL REPORT**

#### **September 30, 2022**

#### **TABLE OF CONTENTS**

	Page <u>Number</u>
REPORT OF INDEPENDENT AUDITORS	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4-9
BASIC FINANCIAL STATEMENTS: Government-wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	13
Statement of Revenues, Expenditures and Changes in Fund	13
Balances – Governmental Funds	14
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds	
to the Statement of Activities	15
Statement of Revenues, Expenditures and Changes in Fund	
Balances – Budget and Actual – General Fund	16
Notes to Financial Statements	17-29
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN	
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	30-31
MANAGEMENT LETTER	32-35
INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES	36

Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

#### REPORT OF INDEPENDENT AUDITORS

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

#### **Report on Audit of the Financial Statements**

#### **Opinion**

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

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

#### Basis for Opinion

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

#### Responsibilities of Management for the Financial Statements

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



### To the Board of Supervisors Harmony West Community Development District

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

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

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

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

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

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



#### Required Supplementary Information

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

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 13, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Harmony West Community Development District's internal control over financial reporting and compliance.



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

June 13, 2023

Management's discussion and analysis of Harmony West Community Development District's (the "District") financial performance provides an objective and easily readable analysis of the District's financial activities. The analysis provides summary financial information for the District and should be read in conjunction with the District's financial statements.

#### **OVERVIEW OF THE FINANCIAL STATEMENTS**

The District's basic financial statements comprise three components; 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to financial statements. The Government-wide financial statements present an overall picture of the District's financial position and results of operations. The Fund financial statements present financial information for the District's major funds. The Notes to financial statements provide additional information concerning the District's finances.

The Government-wide financial statements are the **statement of net position** and the **statement of activities**. These statements use accounting methods similar to those used by private-sector companies. Emphasis is placed on the net position of governmental activities and the change in net position. Governmental activities are primarily supported by special assessments.

The **statement of net position** presents information on all assets and liabilities of the District, with the difference between assets and liabilities reported as net position. Net position is reported in three categories; 1) net investment in capital assets, 2) restricted, and 3) unrestricted. Assets, liabilities, and net position are reported for all Governmental activities.

The **statement of activities** presents information on all revenues and expenses of the District and the change in net position. Expenses are reported by major function and program revenues relating to those functions are reported, providing the net cost of all functions provided by the District. To assist in understanding the District's operations, expenses have been reported as governmental activities. Governmental activities financed by the District include general government, physical environment, and debt service.

Fund financial statements present financial information for governmental funds. These statements provide financial information for the major funds of the District. Governmental fund financial statements provide information on the current assets and liabilities of the funds, changes in current financial resources (revenues and expenditures), and current available resources.

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

Fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances for all governmental funds. A statement of revenues, expenditures, and changes in fund balances – budget and actual is provided for the District's General Fund. Fund financial statements provide more detailed information about the District's activities. Individual funds are established by the District to track revenues that are restricted to certain uses or to comply with legal requirements.

The government-wide financial statements and the fund financial statements provide different pictures of the District. The government-wide financial statements provide an overall picture of the District's financial standing. These statements are comparable to private-sector companies and give a good understanding of the District's overall financial health and how the District paid for the various activities, or functions, provided by the District. All assets of the District, including infrastructure, are reported in the **statement of net position**. All liabilities, including principal outstanding on bonds are included. The **statement of activities** includes depreciation on all long-lived assets of the District, but transactions between the different functions of the District have been eliminated in order to avoid "doubling up" the revenues and expenses. The fund financial statements provide a picture of the major funds of the District. In the case of governmental activities, outlays for long lived assets are reported as expenditures and long-term liabilities, such as general obligation bonds, are not included in the fund financial statements. To provide a link from the fund financial statements to the government-wide financial statements, reconciliations are provided from the fund financial statements to the government-wide financial statements.

Notes to financial statements provide additional detail concerning the financial activities and financial balances of the District. Additional information about the accounting practices of the District, investments of the District, capital assets and long-term debt are some of the items included in the *notes to financial statements*.

#### Financial Highlights

The following are the highlights of financial activity for the year ended September 30, 2022.

- ◆ The District's assets exceeded liabilities by \$5,391,047. Net investment in capital assets was \$5,074,328, restricted net position was \$145,826 and unrestricted net position was \$170,893.
- ♦ Governmental activities revenues totaled \$1,150,224 while governmental activities expenses totaled \$1,369,633.

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

#### **Financial Analysis of the District**

The following schedule provides a summary of the assets, liabilities and net position of the District and is presented by category for comparison purposes.

#### **Net Position**

	Governmen	Governmental Activities			
	2022	2021			
Current assets Restricted assets	\$ 280,055 724,653	\$ 179,582 661,111			
Capital assets, net	12,384,234	12,837,316			
Total Assets	13,388,942	13,678,009			
Current liabilities Non current liabilities Total Liabilities	392,895 7,605,000 7,997,895	327,553 7,740,000 8,067,553			
Net Position Net investment in capital assets Restricted net position Unrestricted	5,074,328 145,826 170,893	5,397,409 64,719 148,328			
Total Net Position	\$ 5,391,047	\$ 5,610,456			

The increase in current assets is related to the increase in cash in the current year.

The increase in restricted assets is related to revenues exceeding expenditures in the Debt Service Fund in the current year.

The increase in current liabilities is mainly related to the increase in accounts payable in the current year.

The decrease in non-current liabilities is related to the principal payments made on bonds payable in the current year.

The decrease in capital assets and total net position is related to depreciation in the current year.

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

#### <u>Financial Analysis of the District</u> (Continued)

The following schedule provides a summary of the changes in net position of the District and is presented by category for comparison purposes.

#### **Change In Net Position**

	<b>Governmental Activities</b>				
	2022 2021				
Program Revenues Charges for services	\$ 1,146,518	\$ 850,754			
Miscellaneous revenues	1,420	φ 030,73 <del>4</del> -			
Investment income	2,286	42			
Total Revenues	1,150,224	850,796			
Expenses General government Physical environment Interest and other charges Total Expenses	126,809 824,564 418,260 1,369,633	94,892 683,155 404,246 1,182,293			
Change in Net Position	(219,409)	(331,497)			
Net Position - Beginning of Year	5,610,456	5,941,953			
Net Position - End of Year	\$ 5,391,047	\$ 5,610,456			

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

The increase in general government is primarily related to the increase in legal advertising and engineering expenses in the current year.

The increase in physical environment is related to the increased landscaping, annuals, plant and shrub, electric and streetlight expenses in the current year.

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

#### **Capital Assets Activity**

The following schedule provides a summary of the District's capital assets as of September 30, 2022 and 2021.

Governmental

		Activities			
	2022 2021				
Infrastructure	\$ 13,592,452	\$ 13,592,452			
Accumulated depreciation	(1,208,218)	(755,136)			
Total	\$ 12,384,234	\$ 12,837,316			

Current year activity consisted of additions of depreciation of \$453,082.

#### **General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because landscape maintenance and engineering expenditures were less than anticipated.

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

#### **Debt Management**

Governmental Activities debt includes the following:

♦ In July 2018, the District issued \$8,710,000 Series 2018 Special Assessment Revenue Bonds. These bonds were issued to finance the cost of acquisition, construction, and equipping of the 2018 project. The balance outstanding at September 30, 2022 was \$7,740,000.

#### **Economic Factors and Next Year's Budget**

Harmony West Community Development District issued new long-term debt during 2023 and other than the effects of the new debt, does not expect any other economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2023.

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

#### **Request for Information**

The financial report is designed to provide a general overview of Harmony West Community Development District's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Harmony West Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

#### Harmony West Community Development District STATEMENT OF NET POSITION September 30, 2022

ASSETS         Current Assets           Cash         \$ 249,241           Due from developer         3,197           Due from other governments         6,095           Prepaid expenses         12,666           Deposits         8,856           Total Current Assets         280,055           Non-current Assets         724,653           Restricted Assets         1nvestments at fair value         724,653           Capital assets being depreciated         11,592,452           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         2           Current Liabilities         70,342           Due to developer         22,640           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,8		Governmental Activities
Cash         \$ 249,241           Due from developer         3,197           Due from other governments         6,095           Prepaid expenses         12,666           Deposits         8,856           Total Current Assets         280,055           Non-current Assets         724,653           Restricted Assets         Investments at fair value         724,653           Capital assets being depreciated         Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,308,8942           LIABILITIES         20           Current Liabilities         70,342           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           R	ASSETS	
Due from developer         3,197           Due from other governments         6,095           Prepaid expenses         12,666           Deposits         8,856           Total Current Assets         280,055           Non-current Assets         724,653           Restricted Assets         1nivestments at fair value         724,653           Capital assets being depreciated         11,592,452           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         2           Current Liabilities         70,342           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION         8           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Rest	Current Assets	
Due from other governments         6,095           Prepaid expenses         12,666           Deposits         8,856           Total Current Assets         280,055           Non-current Assets         724,653           Restricted Assets         1nvestments at fair value         724,653           Capital assets being depreciated         (1,208,218)           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Current Liabilities         70,342           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Cash	\$ 249,241
Prepaid expenses         12,666           Deposits         8,856           Total Current Assets         280,055           Non-current Assets         724,653           Restricted Assets         724,653           Capital assets being depreciated         13,592,452           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Due from developer	3,197
Deposits         8,856           Total Current Assets         280,055           Non-current Assets         280,055           Restricted Assets         724,653           Investments at fair value         724,653           Capital assets being depreciated         13,592,452           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         2           Current Liabilities         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Due from other governments	6,095
Total Current Assets         280,055           Non-current Assets         Restricted Assets           Investments at fair value         724,653           Capital assets being depreciated         13,592,452           Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Prepaid expenses	12,666
Non-current Assets         Restricted Assets         Investments at fair value       724,653         Capital assets being depreciated         Infrastructure       13,592,452         Accumulated depreciation       (1,208,218)         Total Non-Current Assets       13,108,887         Total Assets       13,388,942         LIABILITIES         Current Liabilities         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION         Net investment in capital assets       5,074,328         Restricted for debt service       145,819         Restricted for capital projects       7	Deposits	8,856
Restricted Assets       724,653         Capital assets being depreciated       13,592,452         Infrastructure       13,592,452         Accumulated depreciation       (1,208,218)         Total Non-Current Assets       13,108,887         Total Assets       13,388,942         LIABILITIES         Current Liabilities       70,342         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION         Net investment in capital assets       5,074,328         Restricted for debt service       145,819         Restricted for capital projects       7	Total Current Assets	280,055
Investments at fair value       724,653         Capital assets being depreciated       13,592,452         Infrastructure       13,592,452         Accumulated depreciation       (1,208,218)         Total Non-Current Assets       13,108,887         Total Assets       13,388,942         LIABILITIES       Current Liabilities         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION         Net investment in capital assets       5,074,328         Restricted for debt service       145,819         Restricted for capital projects       7	Non-current Assets	
Capital assets being depreciated       13,592,452         Infrastructure       13,592,452         Accumulated depreciation       (1,208,218)         Total Non-Current Assets       13,108,887         Total Assets       13,388,942         LIABILITIES       Current Liabilities         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION         Net investment in capital assets       5,074,328         Restricted for debt service       145,819         Restricted for capital projects       7	Restricted Assets	
Infrastructure         13,592,452           Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION         Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Investments at fair value	724,653
Accumulated depreciation         (1,208,218)           Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION         7           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Capital assets being depreciated	
Accumulated depreciation       (1,208,218)         Total Non-Current Assets       13,108,887         Total Assets       13,388,942         LIABILITIES       Current Liabilities         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION         Net investment in capital assets       5,074,328         Restricted for debt service       145,819         Restricted for capital projects       7	Infrastructure	13,592,452
Total Non-Current Assets         13,108,887           Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Accumulated depreciation	
Total Assets         13,388,942           LIABILITIES         Current Liabilities           Accounts payable and accrued expenses         70,342           Due to developer         22,640           Accrued interest         164,913           Bonds payable - current         135,000           Total Current Liabilities         392,895           Non-current Liabilities         7,605,000           Total Liabilities         7,997,895           NET POSITION           Net investment in capital assets         5,074,328           Restricted for debt service         145,819           Restricted for capital projects         7	Total Non-Current Assets	
Current Liabilities       70,342         Accounts payable and accrued expenses       70,342         Due to developer       22,640         Accrued interest       164,913         Bonds payable - current       135,000         Total Current Liabilities       392,895         Non-current Liabilities       7,605,000         Total Liabilities       7,997,895         NET POSITION       145,819         Restricted for debt service       145,819         Restricted for capital projects       7	Total Assets	
Net investment in capital assets5,074,328Restricted for debt service145,819Restricted for capital projects7	Current Liabilities  Accounts payable and accrued expenses  Due to developer  Accrued interest  Bonds payable - current  Total Current Liabilities  Non-current Liabilities  Bonds payable	22,640 164,913 135,000 392,895 7,605,000
Restricted for debt service 145,819 Restricted for capital projects 7		5 074 328
Restricted for capital projects 7	•	
• • •		
I Inrestricted	Unrestricted	170,893
Total Net Position \$ 5,391,047		

See accompanying notes to financial statements.

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

Functions/Programs	Expenses	Program Services Charges for Services	Net (Expenses) Revenues and Changes in Net Position Governmental Activities
Governmental Activities			
General government	\$ (126,809)	\$ 122,808	\$ (4,001)
Physical environment	(824,564)	387,539	(437,025)
Interest and other charges	(418,260)	636,171	217,911
<b>Total Governmental Activities</b>	\$ (1,369,633)	\$ 1,146,518	(223,115)
	General Revenue	es	
	Investment inco		2,286
	Miscellaneous	revenues	1,420
	Total Gener	ral Revenues	3,706
	Change in	Net Position	(219,409)
	Net Position - Octo	ober 1, 2021	5,610,456
	Net Position - Sep	tember 30, 2022	\$ 5,391,047

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

		General		Debt Service		Capital rojects	Go	Total vernmental Funds
ASSETS		Jeneral		Service		TOJECIS		runus
Cash	\$	249,241	\$	_	\$	_	\$	249,241
Due from other funds	Ψ	1,528	Ψ	33,917	Ψ	_	Ψ	35,445
Due from other governments		2,964		3,131		_		6,095
Due from developer		_,= -		3,197		_		3,197
Prepaid expenses		12,666		-		_		12,666
Deposits		8,856		_		_		8,856
Restricted Assets		,						•
Investments, at fair value		-		724,646		7		724,653
Total Assets	\$	275,255	\$	764,891	\$	7	\$	1,040,153
LIABILITIES AND FUND BALANCES LIABILITIES								
Accounts payable and accrued expenses	\$	67,145	\$	3,197	\$	-	\$	70,342
Due to other funds		33,917		1,528		-		35,445
Due to developer		3,300		19,340		-		22,640
Total Liabilities		104,362		24,065				128,427
FUND BALANCES  Nonspendable								
Prepaids/deposits Restricted		21,522		-		-		21,522
Debt service				740,826				740,826
Capital projects		-		740,020		- 7		740,620
Assigned		-		-		,		,
Playground/sign and wall		7,500		_		_		7,500
Operating reserve		105,482		_		_		105,482
Unassigned		36,389		_		_		36,389
Total Fund Balances		170,893		740,826		7		911,726
Total Fulla Dalallocs		170,000		1 70,020				311,120
Total Liabilities and Fund Balances	\$	275,255	\$	764,891	\$	7	\$	1,040,153

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

Total Governmental Fund Balances	\$ 911,726
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets being depreciated, infrastructure, \$13,592,452, net of accumulated depreciation, \$(1,208,218), in governmental activities are not current financial resources and therefore, are not reported at the fund level.	12,384,234
Long-term liabilities, including bonds payable, are not due and payable from current financial resources and therefore, are not reported at the fund level.	(7,740,000)
Accrued interest is not payable from current financial resources and therefore, is not reported at the fund level.	 (164,913)
Net Position of Governmental Activities	\$ 5,391,047

# Harmony West Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS For the Year Ended September 30, 2022

				Total
		Debt	Capital	Governmental
	General	Service	Projects	Funds
Revenues				
Special assessments	\$ 510,347	\$ 636,171	\$ -	\$ 1,146,518
Investment income	-	2,286	-	2,286
Miscellaneous revenues	1,420			1,420
Total Revenues	511,767	638,457		1,150,224
Expenditures				
Current				
General government	117,720	9,089	-	126,809
Physical environment	371,482	-	-	371,482
Debt Service				
Principal	-	130,000	-	130,000
Interest		420,494		420,494
Total Expenditures	489,202	559,583		1,048,785
Net change in fund balances	22,565	78,874	-	101,439
Fund Balances - October 1, 2021	148,328	661,952	7	810,287
•	· · ·			
Fund Balances - September 30, 2022	\$ 170,893	\$ 740,826	\$ 7	\$ 911,726

# Harmony West Community Development District RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended September 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 101,439
Amounts reported for governmental activities in the Statement of Activities are different because:	
Capital assets additions are reported as an expenditure at the fund level.  However, at the government-wide level, these assets are capitalized and depreciated over the estimated useful life. This is the amount of of depreciation in the current year.	(453,082)
Payment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position.	130,000
At the government-wide level interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the net change in accrued interest in the current year.	2,234
Change in Net Position of Governmental Activities	\$ (219,409)

# Harmony West Community Development District STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – BUDGET AND ACTUAL – GENERAL FUND For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Fina Po	nce with I Budget ositive egative)
Revenues					
Special assessments	\$ 442,437	\$ 541,300	\$ 510,347	\$	(30,953)
Developer contributions	1,765	-	-		-
Miscellaneous revenues	9,375	1,420	1,420		-
	453,577	\$ 542,720	511,767		(30,953)
Expenditures Current					
General government	103,914	133,067	117,720		15,347
Physical environment	349,658	409,931	371,482		38,449
Total Expenditures	453,572	542,998	489,202		53,796
Net Change in Fund Balances	5	(278)	22,565		22,843
Fund Balances - October 1, 2021	119,321	148,328	148,328		
Fund Balances - September 30, 2022	\$ 119,326	\$ 148,050	\$ 170,893	\$	22,843

See accompanying notes to financial statements.

#### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District's more significant accounting policies are described below.

#### 1. Reporting Entity

The District was established on April 18, 2017, pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Florida Statutes, as amended (the "Act"), and by Ordinance 2017-02 of Osceola County, Florida, as a Community Development District. The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of the infrastructure necessary for community development within its jurisdiction. The District is authorized to issue bonds for the purpose, among others, of financing, funding, planning, establishing, acquiring, constructing district roads, landscaping, and other basic infrastructure projects within or outside the boundaries of the Harmony West Community Development District. The District is governed by a five-member Board of Supervisors. All the Supervisors are employed by the Developer. The District operates within the criteria established by Chapter 190, Florida Statutes.

As required by GAAP, these financial statements present the Harmony West Community Development District (the primary government) as a stand-alone government. The reporting entity for the District includes all functions of government in which the District's Board exercises oversight responsibility including, but not limited to, financial interdependency, selection of governing authority, designation of management, significant ability to influence operations and accountability for fiscal matters.

Based upon the application of the above-mentioned criteria as set forth in Governmental Accounting Standards Board, The Financial Reporting Entity, the District has identified no component units.

#### 2. Measurement Focus and Basis of Accounting

The basic financial statements of the District are composed of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

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

#### 2. Measurement Focus and Basis of Accounting (Continued)

#### a. Government-wide Financial Statements

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

Government-wide financial statements report all non-fiduciary information about the reporting government as a whole. These statements include all the governmental activities of the primary government. The effect of interfund activity has been removed from these statements.

Governmental activities are supported by special assessments and interest. Program revenues are netted with program expenses in the statement of activities to present the net cost of each program

Amounts paid to acquire capital assets are capitalized as assets, rather than reported as an expenditure. Proceeds of long-term debt are recorded as liabilities in the government-wide financial statements, rather than as an other financing source.

Amounts paid to reduce long-term indebtedness of the reporting government are reported as a reduction of the related liability, rather than as an expenditure.

#### b. Fund Financial Statements

The underlying accounting system of the District is organized and operated on the basis of separate funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund financial statements for the primary government's governmental funds are presented after the government-wide financial statements. These statements display information about major funds individually.

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

#### 2. Measurement Focus and Basis of Accounting (Continued)

#### b. Fund Financial Statements (Continued)

#### **Governmental Funds**

The District classifies fund balance according to Governmental Accounting Standards Board Statement 54 – Fund Balance Reporting and Governmental Fund Type Definitions. The Statement requires the fund balance for governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

The District has various policies governing the fund balance classifications.

Nonspendable Fund Balance – This classification consists of amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.

Restricted Fund Balance – This classification includes amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Assigned Fund Balance – This classification consists of the Board of Supervisors' intent to be used for specific purposes, but are neither restricted nor committed. The assigned fund balances can also be assigned by the District's management company.

Unassigned Fund Balance – This classification is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications. Unassigned fund balance is considered to be utilized first when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Fund Balance Spending Hierarchy – For all governmental funds except special revenue funds, when restricted, committed, assigned, and unassigned fund balances are combined in a fund, qualified expenditures are paid first from restricted or committed fund balance, as appropriate, then assigned and finally unassigned fund balances.

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

#### 2. Measurement Focus and Basis of Accounting (Continued)

#### b. Fund Financial Statements (Continued)

#### **Governmental Funds (Continued)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are considered to be available when they are collected within the current period or soon thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. Interest associated with the current fiscal period is considered to be an accrual item and so has been recognized as revenue of the current fiscal period.

Under the current financial resources measurement focus, only current assets and current liabilities are generally included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by non-current liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Amounts expended to acquire capital assets are recorded as expenditures in the year that resources are expended, rather than as fund assets. The proceeds of long-term debt are recorded as an other financing source rather than as a fund liability.

Debt service expenditures are recorded only when payment is due.

#### 3. Basis of Presentation

#### a. Governmental Major Funds

<u>General Fund</u> – The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### 3. Basis of Presentation (Continued)

#### a. Governmental Major Funds (Continued)

<u>Debt Service Fund</u> – The Debt Service Fund accounts for debt service requirements to retire the outstanding debt of the District.

<u>Capital Projects Fund</u> – The Capital Projects Fund accounts for the construction of infrastructure improvements within the District.

#### b. Non-current Governmental Assets/Liabilities

GASB Statement 34 requires that non-current governmental assets, such as land and improvements, and non-current governmental liabilities, such as general obligation bonds and due to developer be reported in the governmental activities column in the government-wide Statement of Net Position.

#### 4. Assets, Liabilities, and Net Position or Equity

#### a. Cash and Investments

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral from their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits.

The District is authorized to invest in those financial instruments as established by Section 218.415, Florida Statutes. The authorized investments consist of:

- 1. Direct obligations of the United States Treasury;
- 2. The Local Government Surplus Funds Trust or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperative Act of 1969;
- 3. Interest-bearing time deposits or savings accounts in authorized qualified public depositories;
- 4. Securities and Exchange Commission, registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Cash equivalents include time deposits and all highly liquid debt instruments with original maturities of three months or less and held in a qualified public depository as defined by Section 280.02, Florida Statutes.

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

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

#### b. Restricted Assets

Certain net position of the District are classified as restricted assets on the Statement of Net Position because their use is limited either by law through constitutional provisions or enabling legislation; or by restrictions imposed externally by creditors. In a fund with both restricted and unrestricted net position, qualified expenses are considered to be paid first from restricted net position and then from unrestricted net position.

#### c. Capital Assets

Capital assets, which include infrastructure, are reported in the governmental activities column.

The District defines capital assets as assets with an initial, individual cost of \$5,000 or more and an estimated useful life in excess of one year. The valuation basis for all assets is historical cost.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its useful life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is computed utilizing the straight-line method over the estimated useful lives of the assets. The estimated useful life for infrastructure is 30 years.

#### d. Budgets

Budgets are prepared and adopted after public hearings for the governmental funds, pursuant to Chapter 190, Florida Statutes. The District utilizes the same basis of accounting for budgets as it does for revenues and expenditures in its various funds. The legal level of budgetary control is at the fund level. All budgeted appropriations lapse at year end. A formal budget is adopted for the general fund. As a result, deficits in the budget columns of the accompanying financial statements may occur.

#### NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

"Total fund balances" of the District's governmental funds, \$911,726, differs from "net position" of governmental activities, \$5,391,047, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

#### Capital related items

When capital assets (that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position included those capital assets among the assets of the District as a whole.

Infrastructure	\$ 13,592,452
Accumulated depreciation	 (1,208,218)
Total	\$ 12,384,234

#### **Long-term debt transactions**

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Bonds payable are reported in the Statement of Net Position. Balances at September 30, 2022 were:

Bonds payable <u>\$ (7,740,000)</u>

#### **Accrued interest**

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to the accrued interest on bonds.

Accrued interest \$ (164,913)

### NOTE B - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

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

The "net change in fund balances" for government funds, \$101,439, differs from the "change in net position" for governmental activities, \$(219,409), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

#### Capital related items

When capital assets that are to be used in governmental activities are acquired, the resources provided for those assets are not reported in governmental funds. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

Depreciation \$ (453,082)

#### **Long-term debt transactions**

Repayments of bond principal are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used.

Bond principal payments \$ 130,000

Some expenses reported in the Statement of Activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest payable \$ 2,234

#### **NOTE C - CASH AND INVESTMENTS**

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments.

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk, however, they follow the provisions of Chapter 280, Florida Statutes regarding deposits and investments. As of September 30, 2022, the District's bank balance was \$270,480 and the carrying value was \$249,241. Exposure to custodial credit risk was as follows. The District maintains all deposits in a qualified public depository in accordance with the provisions of Chapter 280, Florida Statutes, which means that all deposits are fully insured by Federal Depositors Insurance or collateralized under Chapter 280, Florida Statutes.

#### Investments

As of September 30, 2022, the District has the following investment and maturity:

Investment	Maturity	F	air Value
First American Government Obligation Fund	18 days *	\$	724,653

<sup>\*</sup> Maturity is a weighted average maturity.

The District categorizes its fair value measurements within the fair value hierarchy recently established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

Based on the criteria in the preceding paragraph, the investment listed above is a Level 1 asset.

#### NOTE C - CASH AND INVESTMENTS (CONTINUED)

#### Interest Rate Risk

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

#### Credit Risk

The District's investments are limited by state statutory requirements and bond compliance. The District has no investment policy that would further limit its investment choices. As of September 30, 2022, the District's investments in First American Government Obligation Fund was rated AAAm by Standard & Poor's.

#### Concentration of Credit Risk

The District places no limit on the amount it may invest in any one fund. The investments in First American Government Obligation Fund represent 100% of the District's total investments.

The types of deposits and investments and their level of risk exposure as of September 30, 2022 were typical of these items during the period then ended. The District considers any decline in fair value for certain investments to be temporary.

#### **NOTE D - CAPITAL ASSETS**

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

	Balance			Balance
	October 1,			September 30,
	2021	Additions	Deletions	2022
<b>Governmental Activities:</b>				
Capital aseets, being depreciated				
Infrastructure	\$ 13,592,452	\$ -	\$ -	\$ 13,592,452
Less: accumulated depreciation	(755,136)	(453,082)		(1,208,218)
Capital Assets, Being Depreciated, Net	\$ 12,837,316	\$ (453,082)	\$ -	\$ 12,384,234

Depreciation of \$453,082 was charged to physical environment.

#### **NOTE E - LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2022:

Long-term debt at October 1, 2021	\$ 7,870,000
Principal payments	 (130,000)
Long-term debt at September 30, 2022	\$ 7,740,000

Long-term debt is comprised of the following:

#### Special Assessment Bonds

\$8,710,000 Series 2018 Special Assessment Revenue Bonds due in annual installments beginning May 2020 and maturing May 2049. Interest from 4.125% to 5.25% is due in May and November starting November 2015.

\$ 7.740.000

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

Year Ending September 30,	Principal	 Interest		Total
2023	\$ 135,000	\$ 395,791		\$ 530,791
2024	140,000	390,223		530,223
2025	155,000	384,448		539,448
2026	160,000	377,085		537,085
2027	170,000	369,485		539,485
2028-2032	975,000	1,717,093		2,692,093
2033-2037	1,255,000	1,443,090		2,698,090
2038-2042	1,620,000	1,085,528		2,705,528
2043-2047	2,115,000	611,363		2,726,363
2048-2049	1,015,000	 80,566		1,095,566
Totals	\$ 7,740,000	\$ 6,854,672	;	\$ 14,594,672

#### NOTE E – LONG-TERM DEBT (CONTINUED)

#### Significant Bond Provisions

The Series 2018 Bonds are subject to redemption at the option of the District prior to their maturity, in whole or in part, at any time after May 1, 2032 at a redemption price equal to the principal amount of the Series 2018 Bonds to be redeemed, together with accrued interest to the date of redemption. The Series 2018 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 Trust Indenture.

The Trust Indenture established certain amounts be maintained in a reserve account. In addition, the Trust Indenture has certain 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 reserve requirements.

#### **Depository Funds**

The bond resolution established certain funds and determines the order in which revenues are to be deposited into these funds. A description of the significant funds, including their purposes, is as follows:

 Reserve Fund – The 2018 Reserve Account is funded from the proceeds of the Bonds in an amount equal to 75% of the maximum annual debt service requirement for all outstanding Series 2018 Bonds. Monies held in the reserve account will be used only for the purpose established in the Trust Indenture.

	F	Reserve	Reserve		
	Balance		Requirement		
Series 2018 Special Assessment Bonds	\$	430,094	\$	430,094	

#### **NOTE F - INTERFUND BALANCES**

Interfund balances at September 30, 2022, consisted of the following:

		Interfund Payable				
	Con	aral Fund	Deb	t Service		
Interfund Receivable	General Fund		Fund		Total	
General Fund	\$	-	\$	1,528	\$	1,528
Debt Service Fund		33,917		-		33,917
	\$	33,917	\$	1,528	\$	35,445

The interfund activity relates to assessments collected in one fund that have not been transferred to the appropriate fund and expenditures paid in one fund that have not been reimbursed by the appropriate fund.

#### **NOTE G - RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are employed by the Developers or a related entity during the fiscal year ended September 30, 2022.

#### **NOTE H - ECONOMIC DEPENDENCY**

The Developer owns a significant portion of land within the District. The District's activity is dependent upon the continued involvement of the Developer, the loss of which could have a material adverse effect on the District's operations.

#### **NOTE I – RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the government carries commercial insurance. The District has not filed any claims under this commercial coverage.

#### **NOTE J - SUBSEQUENT EVENT**

In February 2023, the District issued \$3,435,000 Special Assessment Revenue Bonds, Series 2023 (Assessment Area Two).



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements, as listed in the table of contents, of Harmony West Community Development District, as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 13, 2023.

#### Report on Internal Control Over Financial Reporting

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

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

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



#### **Report on Compliance and Other Matters**

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

#### **Purpose of this Report**

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



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

June 13, 2023



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

#### MANAGEMENT LETTER

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

#### **Report on the Financial Statements**

We have audited the financial statements of the Harmony West Community Development District as of and for the year ended September 30, 2022, and have issued our report thereon dated June 13, 2023.

#### **Auditor's Responsibility**

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

#### **Other Reporting Requirements**

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and our Independent Auditor's Report on an examination conducted in accordance with AICPA Professionals Standards, AT-C Section 315 regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in that report, which is dated June 13, 2023, should be considered in conjunction with this management letter.

#### **Prior Audit Findings**

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been made to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations in the preceding audit.

#### **Financial Condition and Management**

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, requires us to apply appropriate procedures and communicate the results of our determination as to whether or not Harmony West Community Development District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the Harmony West Community Development District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2022 for the Harmony West Community Development District.



It is management's responsibility to monitor the Harmony West Community Development District's financial condition; our financial condition assessment was based in part on the representations made by management and the review of the financial information provided by the same.

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

#### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: 0
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: 5
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: \$0
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: \$268,019.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2021, together with the total expenditures for such project: The District has no construction projects at this time.



#### **Specific Information (Continued)**

- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes: The budget was amended, see below:
  - As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, Harmony West Community Development District reported the following:
- 1) The rate or rates of non-ad valorem special assessments imposed by the District as: General Fund \$95.74 \$867.87 and Debt Service Fund \$778.64 \$1,167.95.
- 2) The amount of special assessments collected by or on behalf of the District as: The District collected total special assessments of \$1,146,518.
- 3) The total amount of outstanding bonds issued by the District and the terms of such bonds: The outstanding balance as of 9/30/2022 is \$7,740,000 due in annual installments through May 1, 2049.

	Original Budget	_	Actual	Origi F	iance with inal Budget Positive legative
Revenues					
Special assessments	\$ 442,437	\$	510,347	\$	67,910
Miscellaneous revenues	9,375		1,420		(7,955)
Developer contributions	1,765		-		(1,765)
Total Revenues	453,577		511,767		58,190
Expenditures					
General government	103,914		117,720		(13,806)
Physical environment	349,658		371,482		(21,824)
Total Expenditures	453,572		489,202		(35,630)
Net Change in Fund Balances	5		22,565		22,560
Fund Balances - October 1, 2021	 119,321		148,328		29,007
Fund Balances - September 30, 2022	\$ 119,326	\$	170,893	\$	51,567



#### **Additional Matters**

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we noted no such findings.

#### **Purpose of this Letter**

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



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

June 13, 2023



Certified Public Accountants PL

600 Citrus Avenue Suite 200 Fort Pierce, Florida 34950

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

### INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

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

We have examined Harmony West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. Management is responsible for Harmony West Community Development District's compliance with those requirements. Our responsibility is to express an opinion on Harmony West Community Development District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about Harmony West Community Development District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Harmony West Community Development District's compliance with the specified requirements.

In our opinion, Harmony West Community Development District complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2022.



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

June 13, 2023

### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

9

#### **RESOLUTION 2023-15**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022

**WHEREAS**, the District's Auditor, Berger, Toombs, Elam, Gaines & Frank, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Financial Statements for Fiscal Year 2022;

### NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT;

- 1. The Audited Financial Statements for Fiscal Year 2022, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2022, for the period ending September 30, 2022; and
- 2. A verified copy of said Audited Financial Statements for Fiscal Year 2022 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 17th day of August, 2023.

ATTEST:	HARMONY WEST COMMUNITY
	DEVELOPMENT DISTRICT
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

SCOTT A. COOKSON, ESQ.
SHUFFIELD, LOWMAN & WILSON, P.A.
1000 LEGION PLACE, SUITE 1700
ORLANDO, FL 32801
407-581-9800

Parcel Identification Nos.: 24-26-31-3383-0001-SW10

24-26-31-3383-0001-SW20 24-26-31-3383-0001-SW30 24-26-31-3383-0001-SW50 24-26-31-3383-0001-SW60 24-26-31-3383-0001-W1B0

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### QUIT CLAIM DEED

THIS QUIT CLAIM DEED (this "Deed") is made this day of 2023, between FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation (hereinafter called the "Grantor"), whose mailing address is 10700 Pecan Park Blvd., Suite 150, Austin, Texas 78750, and and HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter called the "Grantee"), whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

#### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND No/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "**Property**").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation
Signature  JUYEN May tin  Printed Name of Witness  Printed Name of Witness	By: Name: Chris Tyree Title: Vice President Date:
STATE OF FLORIDA COUNTY OF <u>Seminole</u>	
presence or online notarization, this TYREE, as Vice President of FORESTAR	knowledged before me by means of physical 2023, by CHRIS (USA) REAL ESTATE GROUP INC., a Delaware de either is personally known to me or has as identification.
[Notary Seal]  Notary Public State of Florida Robin A Bronson My Commission GG 955726 Expires 02/15/2024	Print Name: NO 0000 Notary Public – State of Florid C My Commission No: (76795512) My Commission Expires: 0.5.303

Tracts SW-1, SW-2, SW-3, SW-5, SW-6, and W-1B VILLAGES AT HARMONY PHASE 1B, according to the plat thereof as recorded in Plat Book 29, Pages 104 through 112, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ. SHUFFIELD, LOWMAN & WILSON, P.A. 1000 LEGION PLACE, SUITE 1700 ORLANDO, FL 32801 407-581-9800

Parcel Identification Nos.: 24-26-31-3383-0001-OS10

24-26-31-3383-0001-OS20 24-26-31-3383-0001-OS30 24-26-31-3383-0001-OS40 24-26-31-3383-0001-OS50 24-26-31-3383-0001-OA10

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### **QUIT CLAIM DEED**

THIS QUIT CLAIM DEED (this "Deed") is made this 22" day of 2023, between FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation (hereinafter called the "Grantor"), whose mailing address is 10700 Pecan Park Blvd., Suite 150, Austin, Texas 78750, and HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantee"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

#### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "**Property**").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation
Signature Livyen Maytin  Printed Name of Witness  Printed Name of Witness	By:
presence or [] online notarization, this	nowledged before me by means of [v] physical day of, 2023, by CHRIS
corporation, on behalf of the corporation. He	(USA) REAL ESTATE GROUP INC., a Delaware either [ ] is personally known to me or [ ] has as identification.
[Notary Scal]	Print Name: BBOOGO .  Notary Public – State of FIDIO?
Notary Public State of Florida Robin A Bronson My Commission GG 955726 Expires 02/15/2024	My Commission No: 6169573 My Commission Expires: 0.15.203

Tracts OS-1, OS-2, OS-3, OS-4, OS-5, and A-1, VILLAGES AT HARMONY PHASE 1B, according to the plat thereof as recorded in Plat Book 29, Pages 104 through 112, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ.
SHUFFIELD, LOWMAN & WILSON, P.A.
1000 LEGION PLACE, SUITE 1700
ORLANDO, FL 3280 J
407-581-9800

Parcel Identification Nos.: 24-26-31-3383-0001-OS10 24-26-31-3383-0001-OS50

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in

connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### **QUIT CLAIM DEED**

THIS QUIT CLAIM DEED (this "Deed") is made this day of ,2023, between HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantor"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741, and HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter called the "Grantce"), whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "**Property**").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation
Signature  November 1990  Printed Name of Witness	By: Mame: William Fife Title: President Date: 12.8 / 2.8
Signature  Signature  Printed Name of Witness	
STATE OF FLORIDA COUNTY OF <u>Seminole</u>	
Fife, as President of HARMONY WEST H	nowledged before me by means of [V] physical day of Une, 2023, by William E. IOMEOWNERS ASSOCIATION, INC., a Florida proporation. He either [V] is personally known to me as identification.
[Notary Seal]  Notary Public State of Florida Robin A Bronson My Commission GG 955726 Expires 02/15/2024	Print Name: 1210 00 100 100 100 100 100 100 100 100

Tracts OS-1 and OS-5, VILLAGES AT HARMONY PHASE 1B, according to the plat thereof as recorded in Plat Book 29, Pages 104 through 112, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ. SHUFFIELD, LOWMAN & WILSON, P.A. 1000 LEGION PLACE, SUITE 1700 ORLANDO, FL 32801 407-581-9800

Parcel Identification Nos.: 24-26-31-3439-0001-SW70

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### QUIT CLAIM DEED

THIS QUIT CLAIM DEED (this "Deed") is made this 22" day of 2023, between FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation (hereinafter called the "Grantor"), whose mailing address is 10700 Pecan Park Blvd., Suite 150, Austin, Texas 78750, and and HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter called the "Grantee"), whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "**Property**").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation
81gnature    May Ho   Printed Name of Witness	By: Name: Chris Tyree Title: Vice President Date:
Signature  Printed Name of Witness	
STATE OF FLORIDA COUNTY OF DEMINOR	
presence or online notarization, this OTYREE, as Vice President of FORESTAR (U	wledged before me by means of physical day of , 2023, by CHRIS SA) REAL ESTATE GROUP INC., a Delaware ither is personally known to me or has identification.
Notary Public State of Florida Robin A Bronson My Commission GG 955726 Expires 02/15/2024	Print Name: PRODE Notary Public – State of FIDCIDA My Commission No: GG 55776  My Commission Expires: 0.15.2024
The foregoing instrument was acknown presence or online notarization, this of the corporation, on behalf of the corporation. He expressed the produced as	Aday of JUNE, 2023, by CHRIS ISA) REAL ESTATE GROUP INC., a Delaware ither with its personally known to me or has identification.  Print Name: ROD SON Notary Public – State of FIDUAL My Commission No: GO SON No.

Tract SW-7 VILLAGES AT HARMONY PHASE 1C-1 AND 1D, according to the plat thereof as recorded in Plat Book 30, Pages 39 through 45, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ.
SHUFFIELD, LOWMAN & WILSON, P.A.
1000 LEGION PLACE, SUITE 1700
ORLANDO, FL 32801
407-581-9800

Parcel Identification Nos.: 24-26-31-3439-0001-OS10

24-26-31-34-39-0001-OS20 24-26-31-3439-0001-OS50 24-26-31-3439-0001-OS60

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### QUIT CLAIM DEED

THIS QUIT CLAIM DEED (this "Deed") is made this 22 day of 2023, between FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation (hereinafter called the "Grantor"), whose mailing address is 10700 Pecan Park Blvd., Suite 150, Austin, Texas 78750, and HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantee"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

#### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND No/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "Property").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered	FORESTAR (USA) REAL ESTATE
in the presence of:	GROUP INC., a Delaware corporation
Lan Mant	By:
Signature 1901en Murtin	Title: Vice President
Printed Name of Witness	Date:
Signature	
Printed Maine of Witness	
STATE OF FLORIDA COUNTY OF DEMINOLE	
presence or online notarization, this	day of (1) C , 2023, by CHRIS A) REAL ESTATE GROUP INC., a Delaware
corporation, on behalf of the corporation. He eit	her [ is personally known to me or [ has
produced as id	entification.
[Notary Seal]	Print Name: BBBBBB
Notary Public State of Florida Robin A Bronson My Commission GG 965728 Expires 02/15/2024	Notary Public – State of Florid My Commission No: GG955734 My Commission Expires: 0.5.202

Tracts OS-1, OS-2, OS-5, and OS-6 VILLAGES AT HARMONY PHASE 1C-1 and 1D, according to the plat thereof as recorded in Plat Book 30, Pages 39 through 45, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ. SHUFFIELD, LOWMAN & WILSON, P.A. 1000 LEGION PLACE, SUITE 1700 ORLANDO, FL 32801 407-581-9800

Parcel Identification Nos.; 24-26-31-3439-0001-OS50

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### QUIT CLAIM DEED

THIS QUIT CLAIM DEED (this "Deed") is made this 2 day of 2023, between HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantor"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741, and HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter called the "Grantee"), whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND No/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in Exhibit "A" attached to this Deed (the "Property").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation
Signature  Murtin  Printed Name of Witness	By: MM Milliam Fife Name: William Fife Title: President Date: (/28/2.3
Printed Name of Witness	
STATE OF FLORIDA COUNTY OF COMMON!	
Fife, as President of HARMONY WEST HON	dedged before me by means of [ ] physical day of, 2023, by William E. AEOWNERS ASSOCIATION, INC., a Florida ration. He either [ ] is personally known to me as identification.
Notary Seal  Notary Public State of Florida Robin A Bronson My Commission GG 955728 Expires 02/15/2024	Print Name: PBDD600 Notary Public – State of Florid Ca My Commission No: GG G55724 My Commission Expires: 2.15.2020

Tract OS-5 VILLAGES AT HARMONY PHASE 1C-1 AND 1D, according to the plat thereof as recorded in Plat Book 30, Pages 39 through 45, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ.
SHUFFIELD, LOWMAN & WILSON, P.A.
1000 LEGION PLACE, SUITE 1700
ORLANDO, FL 32801
407-581-9800

Parcel Identification Nos.: 24-26-31-3495-0001-OS20

24-26-31-3495-0001-OS30 24-26-31-3495-0001-OS40 24-26-31-3495-0001-FD10

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### **QUIT CLAIM DEED**

THIS QUIT CLAIM DEED (this "Deed") is made this 22 day of , 2023, between FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation (hereinafter called the "Grantor"), whose mailing address is 10700 Pecan Park Blvd., Suite 150, Austin, Texas 78750, and HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantee"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

#### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in **Exhibit "A"** attached to this Deed (the "**Property**").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation
Signature LUVILN Marho Printed Name of Witness  Signature Res 7-4 Printed Name of Witness	By:
STATE OF FLORIDA COUNTY OF DEMINDE	
presence or online notarization, this OS TYREE, as Vice President of FORESTAR (US.	A) REAL ESTATE GROUP INC., a Delaware ner has
[Notary Seal]  Notary Public State of Florida Robin A Bronson My Commission GG 955726 Expires 02/15/2024	Print Name: ROTO SOON  Notary Public – Slate of Flor Glo My Commission No: G1955 104  My Commission Expires: 0.15.2024

Tracts OS-2, OS-3, OS-4, and FD-1 VILLAGES AT HARMONY PHASE 1C-2, according to the plat thereof as recorded in Plat Book 30, Pages 198 through 199, inclusive, Public Records of Osceola County, Florida.

SCOTT A. COOKSON, ESQ. SHUFFIELD, LOWMAN & WILSON, P.A. 1000 LEGION PLACE, SUITE 1700 ORLANDO, FL 32801 407-581-9800

Parcel Identification Nos.: 24-26-31-3495-0001-OS30

NOTE TO RECORDER: Pursuant to F.A.C. 12B-4.014(2)(b), minimum documentary taxes are being paid in connection with the recording of this Deed in the Public Records of Osceola County, Florida.

### QUIT CLAIM DEED

THIS QUIT CLAIM DEED (this "Deed") is made this day of \_\_\_\_\_\_\_, 2023, between HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation (hereinafter called the "Grantor"), whose mailing address is 811 Mabbette Street, Kissimmee, Florida 34741, and HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes (hereinafter called the "Grantee"), whose mailing address is 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

(Wherever used herein the terms "Grantor" and "Grantee" shall include all the parties to this instrument and the heirs, legal representatives and assigns of individuals, and the successors and assigns of corporations, partnerships (including joint ventures), public bodies and quasi-public bodies.)

### WITNESSETH:

That Grantor, for and in consideration of the sum of TEN AND NO/100 DOLLARS (\$10.00) and other good and valuable consideration to Grantor in hand paid by Grantee, the receipt and sufficiency of which is hereby acknowledged, has granted, bargained, and sold to Grantee and Grantee's heirs and assigns forever, the real property situate, lying, and being in Osceola County, Florida, and described in <u>Exhibit "A"</u> attached to this Deed (the "Property").

TO HAVE AND TO HOLD, The same together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said Grantor, either in law or equity, to the only proper use, benefit and behoof of the said Grantee forever.

This conveyance is subject to easements, restrictions, reservations and limitations of record, including but not limited to, all matters set forth on the Plat of the Property and to any road right-of-ways applicable to said described property above and taxes and assessments for the year 2023 and thereafter, however, reference herein shall not reimpose same.

This Deed has been prepared without reference to any title work such as a title commitment, title policy or survey.

WITNESSES:	GRANTOR:
Signed, sealed and delivered in the presence of:	HARMONY WEST HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation
Signature  LUVEN MOVIN  Printed Name of Wilness	By: ////////////////////////////////////
Signature Printed Name of Witness	
STATE OF FLORIDA COUNTY OF Deminole	
The foregoing instrument was acknowledge presence or online notarization, this considered the corporation of the corpor or has produced	EOWNERS ASSOCIATION, INC., a Florida
[Notary Seal]  Notary Public State of Florida Robin A Bronson My Commission GG 955728 Expires 02/15/2024	Print Name: 1200050  Notary Public – State of F10000  My Commission No: 1000000000000000000000000000000000000

Tract OS-3, VILLAGES AT HARMONY PHASE 1C-2, according to the plat thereof as recorded in Plat Book 30, Pages 198 through 199, inclusive, Public Records of Osceola County, Florida.

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

# Harmony West Community Development District OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W 

Boca Raton, Florida 33431

Phone: (561) 571-0010 

Toll-free: (877) 276-0889 

Fax: (561) 571-0013

July 5, 2023

Rich Walker
Regulatory Information Specialist I
Transfer Unit
South Florida Water Management District
RDWALKER@SFWMD.GOV
561-682-6741

Re: Application No. 230612-39022, Modifying Permit #49-107702

Harmony West CDD / Villages At Harmony Phases 2E And 2F Property Review

Dear Mr. Walker:

The undersigned serves as the District Manager for the Harmony West Community Development District ("District"). I am writing in connection with the District's prior submittal of Application No. 230612-39022, and the Villages at Harmony Phases 2E & 2F Master Drainage Plan (together, "Application"), which contemplate a proposed major modification to Permit #49-107702, and to confirm the District's intent to own and operate the stormwater system that is the subject of the Application.

By way of background, the District was established pursuant to Ordinance 2017-08, adopted by the Board of County Commissioners of Osceola County, as amended by Ordinance 2018-55, which expanded the District's boundaries. Pursuant to Section 190.012(1)(a), Florida Statutes, the District has the authority to fund, acquire, construct, own, operate, and maintain stormwater systems. Further, the District's capital improvement plan includes the ownership and maintenance of the stormwater system(s) within the community.

The District fully intends to own and operate the stormwater system that is the subject of the Application. As evidence, please find a copy of Resolution 2023-13, pursuant to which the District acknowledges and agrees to accept responsibility for the operation and maintenance of the stormwater system. This resolution will be on the District's August 17, 2023 meeting agenda for consideration and approval by the District's Board of Supervisors. A copy of the fully executed resolution will be provided to you subsequent to its adoption. Should you have any questions, please do not hesitate to contact me at (561)-571-0010.

Sincerely,

Daniel Rom District Manager

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

12

#### **RESOLUTION 2023-13**

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT RESTATING RESOLUTION 2021-05, AND CONFIRMING THE DISTRICT'S INTENT TO ACCEPT RESPONSIBILITY FOR THE PERPETUAL OPERATION, MAINTENANCE, AND FUNDING OF THE STORMWATER MANAGEMENT SYSTEM; ADDRESSING CONFLICTS AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Harmony West Community Development District ("District") is a local unit of special-purpose government established by the Board of County Commissioners of Osceola County pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

**WHEREAS**, the District is a perpetual, government entity that operates in the public interest, is governed by the public records laws, open government laws, and code of ethics of the State of Florida; and

WHEREAS, the District is authorized to finance, fund, plan, establish, acquire, construct or reconstruct, enlarge or extend, equip, operate, and maintain systems, facilities, and basic infrastructures for storm water management improvements, and any related interest in real or personal property, pursuant to its establishing ordinance and Section 190.012(1)(f), Florida Statutes; and

WHEREAS, the District's operations and maintenance special assessments are a reliable source of funding which are enforced in the same manner as county taxes, and constitute a lien on the property against which assessed from the date of imposition thereof until paid, coequal with the lien of state, county, municipal, and school board taxes, pursuant to Section 190.021, Florida Statutes; and

WHEREAS, the South Water Management District previously issued Environmental Resource Permits Numbered 49-02568-P, 49-102288-P and 49-107702 for the construction and operation of the water management systems for the community within the District ("Harmony West SWM System"); and

WHEREAS, as part of the District's capital improvement plan, the District intends to finance, construct, acquire, operate and maintain the Harmony West SWM System such that, upon transfer of all or a portion of the Harmony West SWM System from the construction to operation phase, the District can assume operation and maintenance responsibility for the applicable portion of the Harmony West SWM System; and

WHEREAS, accordingly, and to help facilitate the approval and permitting processes referenced herein, the District previously adopted Resolution 2021-05 declaring its intention to

serve as the operation and maintenance entity for the Harmony West SWM System, in accordance with the plan ("Plan") attached hereto as Exhibit "A;" and

WHEREAS, the District has now submitted Application No. 230612-39022, and The Villages at Harmony Phases 2E & 2F Master Drainage Plan on June 12, 2023 (together, "Application"), which are intended to modify Permit #49-107702 as part of the Harmony West SWM System; and

**WHEREAS**, in light of the Application, the District intends to restate Resolution 2021-05 to again declare its intent to own and maintain the Harmony West SWM System, including the portion of the system that is the subject of the Application; and

WHEREAS, the District is authorized to perpetually operate and maintain stormwater and conservation areas within its boundaries, desires to perpetually operate and maintain the Harmony West SWM System in accordance with the Plan, and levy annual assessments for the purpose of operating and maintaining the Harmony West SWM System, and to ensure funds will be available if needed for corrective action; and

**WHEREAS,** upon transfer of all or a portion of the Harmony West SWM System to the operation phase, the District desires to accept responsibility as the perpetual maintenance entity responsible for operating, maintaining and funding the applicable portion of Harmony West SWM System in accordance with all applicable regulations.

# NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT AS FOLLOWS:

- 1. **RECITALS.** The foregoing statement of background and purpose is hereby adopted as part of this Resolution for all purposes.
- 2. **PERPETUAL OPERATION, MAINTENANCE AND FUNDING OBLIGATION.** The District acknowledges and agrees that, upon transfer of all or a portion of the Harmony West SWM System from the construction to operation phase, the District will perpetually operate, maintain and fund the applicable portion of the Harmony West SWM System as described in the Plan. The District agrees to fund such operational and maintenance activities through the annual levy of maintenance special assessments as authorized under Section 190.021(3), Florida Statutes.
- 3. **ANNUAL LEVY OF MAINTENANCE SPECIAL ASSESSMENTS.** Upon transfer of all or a portion of the Harmony West SWM System to the operation phase, the District, as a part of its annual operations and maintenance budget, will levy maintenance special assessments for the perpetual operation and maintenance of the applicable portion of the Harmony West SWM System in amounts necessary to comply with the Plan. These funds may not be used for any purpose other than providing funding for the Harmony West SWM System in accordance with the Plan.

- 4. **CONFLICTS.** This Resolution is intended to restate Resolution 2021-05, which otherwise continues to be in full force and effect from its effective date.
  - **5. EFFECTIVE DATE.** This Resolution shall take immediate effect upon its adoption.

**APPROVED** and **ADOPTED** this 17th day of August, 2023.

ATTEST:	HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT	
Secretary/Assistant Secretary	Chair/Vice Chair, Board of Supervisors	

#### **EXHIBIT A**

### MAINTENANCE PLAN FOR HARMONY WEST SWM SYSTEM

### Monthly / As-Needed:

- Conduct any monitoring and maintenance of any Stormwater System ponds and improvements to ensure that the District is in compliance with applicable laws, permits, easements, and other requirements.
- Common mowing of the pond banks, and weeding, edging and tree trimming will be done on an as needed basis, and in compliance with applicable permits.

### Yearly:

- Visual inspection of stormwater facilities and repair as needed.
- Visual inspection of landscaping and other improvements to ensure that no dangerous conditions exist.

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

13

#### CDD / HOA MAINTENANCE AGREEMENT

	THIS CDD / HOA MAINTENANCE AGREEMENT is made and entered into this	day of	
2023. b	by and between:		

Harmony West Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and whose mailing address is c/o Wrathell Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District"); and

**Harmony Residential Owners Association, Inc.,** a Florida not-for-profit corporation, whose address is c/o 811 Mabbette Street, Kissimmee, Florida 34741 ("**Association**").

#### **RECITALS**

WHEREAS, the District was established pursuant to the Uniform Community Development District Act of 1980, Chapter 190, *Florida Statutes*, as amended ("Act"), and is validly existing under the Constitution and laws of the State of Florida; and

WHEREAS, the District presently owns various systems, facilities and infrastructure including, but not limited to, stormwater management improvements and wetlands, and perimeter landscaping, irrigation, hardscape and other improvements; and

WHEREAS, the District desires to provide for the operation, maintenance and repair (both day-to-day and capital) of the improvements described in **Exhibit A** attached hereto ("**Work**"), across the lands owned by the District from time to time ("**Property**"); and

**WHEREAS,** the Association is a not-for-profit corporation owning, operating and maintaining various improvements and facilities for the community surrounding the District; and

**WHEREAS,** for ease of administration, potential cost savings to property owners and residents and the benefits of full-time, on-site operation and maintenance personnel, the District desires to contract with the Association to provide the Work; and

WHEREAS, the Association represents that it is qualified, either in its own right or through its officers, employees, contractors and/or affiliates, to provide the Work and desires to contract with the District to do so in accordance with the terms of this Agreement.

**Now, THEREFORE,** in consideration of the recitals, agreements, and mutual covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the parties, the parties agree as follows:

**SECTION 1. RECITALS.** The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Agreement.

SECTION 2. SCOPE OF WORK.

- A. **Work.** Association shall be responsible for providing, or causing to be provided, the Work in an efficient, lawful and satisfactory manner. All Work, including the scope of the Work, shall be performed in a neat and professional manner reasonably acceptable to the District and shall be in accordance with industry standards. Association shall be responsible for all of its contractors or subcontractors that perform the Work as if the Association itself were performing such Work.
- B. *Inspection*. Association shall conduct regular inspections of all Property and report any irregularities to the District Manager, or his designated representative, and shall correct any irregularities in accordance with the terms of this Agreement.
- C. Repair and Maintenance. Association shall make, or cause to be made, such routine repair work or normal maintenance to the Property as may be required for the operation or physical protection of the Property. Association shall promptly cause emergency repairs to be made when such repairs are necessary for the preservation and safety of persons and/or property, or when the repairs are required to be made to avoid the suspension of any Work. Association shall immediately notify the District Manager, or a designated representative, concerning the need for emergency repairs.
- D. *Investigation and Report of Accidents/Claims*. Association shall promptly investigate and provide a full written report to the District Manager as to all accidents or claims for damage relating to the improvements or the Work. Such report shall at a minimum include a description of any damage or destruction of property and the estimated cost of repair. Association shall cooperate and make any and all reports required by any insurance company or the District in connection with any accident or claim. Association shall not file any claims with the District's insurance company without the prior consent of the District's Board of Supervisors.
- E. Adherence to District Rules, Regulations and Policies. Association shall ensure that Association's officers, employees, contractors and affiliates are familiar with all District policies and procedures and are informed with respect to the rules, regulations and notices as may be promulgated by the District from time to time and Association shall ensure that said persons conform therewith. Association assures the District that all third parties will be dealt with at arm's length, and that the District's interest will be best served at all times.
- F. Care of the District's Improvements. Association shall use all due care to protect the property of the District, its residents and landowners from damage by Association or its officers, employees, contractors and affiliates. Association agrees to repair any damage resulting from the activities and work of the Association or its officers, employees, contractors and affiliates. The District is not responsible for the cost of repairs from damage resulting from the acts or omissions of the Association or its officers, employees, contractors and affiliates.
- G. **Billing.** Association, on behalf of the District, shall be solely responsible for the budgeting, financing, billing and collection of fees, assessments, service charges, etc., necessary to perform the Work.
- H. **Designation of District Representative.** The District shall designate in writing a person to act as the District's representative with respect to the Work. The District's representative shall have complete authority to transmit instructions, receive information, interpret and define the District's policies and decisions with respect to materials, equipment, elements and systems pertinent to the Work. The District hereby designates the District Manager to act as its representative.
- 1. Reporting.

- i. The Association agrees to meet with the District's representative at the District's request no less than one time per month to walk the Property to discuss conditions, schedules, and items of concern regarding this Agreement.
- ii. The Association shall provide to the District copies of all contracts and amendments thereto for the Work (e.g., aquatics maintenance contract, landscape maintenance contract, wetlands maintenance contract, etc.).
- iii. The Association shall require that contractors provide and shall provide to the District periodic reports (at least once per quarter) describing the Work being performed and the status of any items of concern.
- iv. The Association on an annual basis and prior to February 1 of each year shall provide a report to the District that: (a) describes the Work performed during the past year, (b) identifies all contractors used in the past year to perform the Work, (c) details the amounts spent to perform the Work during the past year, (d) provides the anticipated budget and the projected fee collection to support such budget, subject to the reasonable approval of the District, to perform the Work in the upcoming year, and (e) identifies any items of current or future concern reasonably known to the Association and related to the Work and/or the District's property.
- **SECTION 3. COMPENSATION.** The Association shall provide the Work at no cost to the District. The Association shall not be entitled, for any reason, to reimbursement or refund of any funds expended in the performance of its obligations under this Agreement. As a point of clarification, the Association is responsible for all major repairs and shall budget accordingly. The Association agrees that there is sufficient consideration for this Agreement because, among other reasons, the Association benefits from the contracting efficiencies in having all of the public and community infrastructure maintained by a single entity.
- **SECTION 4.** TERM. This Agreement commences on the date first written above and continues through September 30, 2023 ("Initial Term"). This Agreement shall automatically renew for annual periods thereafter unless terminated pursuant to the terms of this Agreement.
- **SECTION 5. INSURANCE.** The Association and its contractors performing any part of the Work shall maintain or cause to be maintained, at its / or their own expense throughout the term of this Agreement, industry standard Worker's Compensation Insurance, Commercial General Liability Insurance and Automobile Liability Insurance. The District shall be an additional insured under all such insurance.
- **SECTION 6. LIMITATIONS ON GOVERNMENTAL LIABILITY.** Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in Section 768.28, Florida Statutes, or other statute, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.
- **SECTION 7. COMPLIANCE WITH GOVERNMENTAL REGULATION.** The Association shall keep, observe, and perform all requirements of applicable local, State, and Federal laws, rules, regulations, or ordinances relating to the Property, including but not limited to any applicable permits or other regulatory approvals.

- **SECTION 8. LIENS AND CLAIMS.** The Association shall promptly and properly pay for all labor employed, materials purchased, and equipment hired by it to perform under this Agreement. The Association shall keep the District property free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Association's performance under this Agreement, and the Association shall immediately discharge any such claim or lien.
- **SECTION 9. DEFAULT AND PROTECTION AGAINST THIRD PARTY INTERFERENCE.** A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. Without intending to limit the foregoing, the District shall have a "self-help" remedy whereby, in the event of a default by the Association, the District may provide the Work and charge the cost of the Work to the Association, provided that the District first provide the Association with a reasonable opportunity to cure any default. Nothing contained in this Agreement shall limit or impair the District's right to protect its rights from interference by a third party to this Agreement.
- **SECTION 10. CUSTOM AND USAGE.** It is hereby agreed, any law, custom, or usage to the contrary notwithstanding, that each party shall have the right at all times to enforce the conditions and agreements contained in this Agreement in strict accordance with the terms of this Agreement, notwithstanding any conduct or custom on the part of the party seeking to enforce the conditions and agreements in refraining from so doing; and further, that the failure of a party at any time or times to strictly enforce its rights under this Agreement shall not be construed as having created a custom in any way or manner contrary to the specific conditions and agreements of this Agreement, or as having in any way modified or waived the same.
- **SECTION 11. SUCCESSORS.** This Agreement shall inure to the benefit of and be binding upon the heirs, executors, administrators, successors, and assigns of the parties to this Agreement, except as expressly limited in this Agreement.
- **SECTION 12. TERMINATION.** At any time, either party may terminate this Agreement for any reason in its sole discretion and by providing at least sixty (60) days written notice to the other party of its intent to terminate. In the event of termination by the Association, the Association shall be required to provide the District with sufficient funds to provide for the Work contemplated by this Agreement until the District can complete its next regular budget and assessment cycle to incorporate funding into its budget and collect any necessary assessment revenues. Regardless of which party terminates this Agreement, the Association and the District shall cooperate in effectuating to the extent the District so elects in its sole discretion a transfer of the obligations under this Agreement including the assignment of maintenance contracts and the transfer of all documentation associated with the provision of Work hereunder including warranty documentation.
- **SECTION 13. PERMITS AND LICENSES.** All permits and licenses required by any governmental agency for the operation and maintenance of the District's improvements shall be obtained and paid for by the District.
- **SECTION 14. ASSIGNMENT.** No party may assign this Agreement without the prior written approval of the other. Any purported assignment without such written consent shall be void.
- **SECTION 15. INDEPENDENT CONTRACTOR STATUS.** In all matters relating to this Agreement, the Association shall be acting as an independent contractor. Neither the Association nor employees of the

Association, if there are any, are employees of the District. The Association agrees to assume all liabilities or obligations imposed by any applicable laws with respect to employees of the Association, if there are any, in the performance of this Agreement. The Association shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and the Association shall have no authority to represent the District as an agent, employee, or in any other capacity.

- **SECTION 16. HEADINGS FOR CONVENIENCE ONLY.** The descriptive headings in this Agreement are for convenience only and shall neither control nor affect the meaning or construction of any of the provisions of this Agreement.
- **SECTION 17.** AGREEMENT. This instrument shall constitute the final and complete expression of this Agreement between the District and Association relating to the subject matter of this Agreement.
- **SECTION 18.** AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both the District and the Association.
- **SECTION 19. AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of the District and the Association, both the District and the Association have complied with all the requirements of law, and both the District and the Association have full power and authority to comply with the terms and provisions of this instrument.
- SECTION 20. NOTICES. All notices, requests, consents and other communications under this Agreement ("Notices") shall be in writing and shall be delivered, mailed by First Class Mail, postage prepaid, certified/registered mail, or overnight delivery service, to the parties, at the addresses first set forth above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for the Association may deliver Notice on behalf of the District and the Association, respectively. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices shall be sent by providing the same on five (5) days written notice to the parties and addressees set forth herein.
- **SECTION 21. THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the District and the Association and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and the Association any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and the Association and their respective representatives, successors and assigns.
- **SECTION 22. APPLICABLE LAW AND VENUE.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida. Venue for any dispute shall be in a court of appropriate jurisdiction in the County in which the District is located.

SECTION 23. PUBLIC RECORDS. The Association understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and, accordingly, Association agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Association acknowledges that the designated public records custodian for the District is its District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, the Association shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if the Association does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Association's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by the Association, the Association shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE ASSOCIATION HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE ASSOCIATION'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT C/O CRAIG WRATHELL, WRATHELL, HUNT AND ASSOCIATES, LLC, 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431 PHONE (561) 571-0010, AND E-MAIL WRATHELLC@WHHASSOCIATES.

- **SECTION 24. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement, or any part of this Agreement not held to be invalid or unenforceable.
- **SECTION 25. ARM'S LENGTH TRANSACTION.** This Agreement has been negotiated fully between the District and the Association as an arm's length transaction. The District and the Association participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen, and selected the language, and any doubtful language will not be interpreted or construed against any party.
- **SECTION 26. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which when executed and delivered shall be an original; however, all such counterparts together shall constitute, but one and the same instrument.

**IN WITNESS WHEREOF,** the parties execute this Agreement to be effective the day and year first written above.

# By:\_\_\_\_\_ HARMONY RESIDENTIAL OWNERS ASSOCIATION, INC. By:\_\_\_\_\_ Its:\_\_\_\_\_

HARMONY WEST COMMUNITY DEVELOPMENT

**EXHIBIT A:** Scope of Work

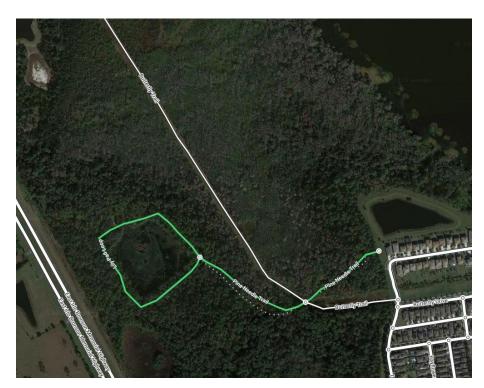
**EXHIBIT B:** Map of Property

### EXHIBIT A SCOPE OF WORK

### **DISTRICT IMPROVEMENTS**

The Association shall operate, maintain and repair the following District improvements:

• *Trails* – All trails and related improvements, including but not limited to tables, benches, and bridges, as illustrated on the reference map below within the lands described in **EXHIBIT B**.



### **MAINTENANCE PROGRAM**

- Landscaping and Improvements
  - o HOA shall conduct common mowing of the areas at least four (4) times annually.
  - o HOA shall conduct weeding, edging and tree trimming on an as needed basis.
  - HOA shall maintain and repair all other related improvements such as tables, benches, and bridges.

### **EXHIBIT B**

### SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 5 FOR LEGAL DESCRIPTION SEE SHEET 3 OF 5 FOR SKETCH SEE SHEETS 4-5 OF 5 FOR LINE & CURVE TABLE

### LEGAL DESCRIPTION:

A parcel of land being a portion of Sections 24 and 25, Township 26 South, Range 31 East, Osceola County, Florida, being more particularly described as follows:

Begin at the Intersection of the Easterly Right of Way line of U.S. Highway No. 192 & 441 (S.R. 500) and the Southerly most corner of HARMONY WEST PHASE 1A, according to the plat thereof, as recorded in Plat Book 27, Pages 116-120 of the Public Records of Osceola County, Florida; thence S28'49'40"E, along said Easterly Right of Way line, a distance of 1,777.10 feet to a Point on a Non-Tongent Curve, Concave to the Northeast, having a Radius of 3,786.83 feet and a Central Angle of 03'31'04"; thence run Southeasterly along the arc of said curve, a distance of 232.50 feet (Chord Bearing = \$293236E, Chord = 232.46 feet) to a point on the North line of Lot 35, SEMINOLE LAND AND INVESTMENT COMPANY'S SUBDIVISION OF SECTION 25, TOWNSHIP 26 SOUTH, RANGE 31 EAST, according to the plat thereof, as recorded in Plat Book B, Page 58 of the Public Records of Osceola County, Florida; thence deporting said Easterly Right of Way line, run N8919'29"E, along said North line, a distance of 198.67 feet to the East Right of Way line of a 35.00 foot platted Right of Way, according to aforesaid SEMINOLE LAND AND INVESTMENT COMPANY'S SUBDIVISION OF SECTION 25, TOWNSHIP 26 South, RANGE 31 EAST; thence S00'04'21"E, alon said East Right of Way line, a distance of 297.46 feet to the Easterly Right of Way line of U.S. Highway No. 192 & 441 (S.R. 500) said point also being a Point on a Non-Tangent Curve, Concave to the Northeast, having a Radius of 3,786.83 feet and a Central Angle of 11°40'06"; thence run Southeasterly along the said Easterly Right of Way line, a distance of 771.19 feet (Chord Bearing = S42'31'27"E, Chord = 769.86 feet) to a point on the Westerly line of HARMONY NEIGHBORHOOD H-1, according to the plat thereof, as recorded in Plat Book 23. Pages 22-27 of the Public Records of Osceola County, Florida; thence departing said Easterly Right of Way line, run the following thirty—three (33) courses and distances along the Westerly and Northerly boundary of said HARMONY NEIGHBORHOOD H-1: thence N25'08'55"E, a distance of 64.28 feet; thence N37'50'21"E, a distance of 79.51 feet; thence N55'30'49"E, a distance of 72.61 feet; thence N54'44'08"E, a distance of 65.61 feet; thence N58'14'25"E, a distance of 16.40 feet; thence S84'46'55"E, a distance of 25.92 feet; thence S33'57'30"E, a distance of 63.94 feet; thence S72'40'21"E, a distance of 85.12 feet; thence S62'03'02"E, a distance of 42.79 feet; thence S36'19'56"E, a distance of 48.63 feet; thence S82°23'59"E, a distance of 79.84 feet; thence S40°07'54"E, a distance of 20.39 feet; thence S34'30'27"W, a distance of 46.01 feet; thence S33'00'23"W, a distance of 61.17 feet; thence S56'27'30"E, a distance of 141.61 feet; thence N47'44'10"E, a distance of 83.20 feet; thence N40'41'19"E, a distance of 54.97 feet; thence N58"33'39"E, a distance of 94.08 feet; thence N08"49'01"W, a distance of 28.91 feet; thence S73"43'10"E, a distance of 27.02 feet; thence N68'32'23"E, a distance of 73.91 feet; thence S37'43'55"E, a distance of 42.09 feet; thence S70'31'50"E, a distance of 64.67 feet; thence N53'45'25"E, a distance of 133.77 feet; thence S32'46'54"E, a distance of 39.85 feet; thence S79'54'22"E, a distance of 68.58 feet; thence S89'17'53"E, a distance of 52.33 feet; thence N59"32"07"E, a distance of 41.59 feet; thence N65"41"15"E, a distance of 61.58 feet; thence N22"32"09"E, a distance of 57.93 feet; thence N13'29'57"E, a distance of 67.37 feet; thence N03'40'18"E, a distance of 87.16 feet; thence N13'30'48"W, a distance of 52.90 feet; thence N17'40'43"W, a distance of 31.98 feet to a point on the Westerly boundary of HARMONY NEIGHBORHOOD G—H—F, according to the plat thereof, as recorded in Plat Book 19, Pages 163-176 of the Public Records of Osceola County, Florida; thence the following eighteen (18) courses and distances along said Westerly boundary: thence N17'40'43"W, a distance of 43.25 feet; thence N03'03'41"W, a distance of 105.35 feet; thence N29\*46'36"W, a distance of 53.62 feet; thence N07\*15'28"W, a distance of 80.54 feet; thence N36"04'55"W, a distance of 68.31 feet; thence N24"23'48"E, a distance of 54.85 feet; thence N20"57'29"W, a distance of 114.06 feet; thence N26"19"39"W, a distance of 77.15 feet; thence N13"33"25"W, a distance of 49.80 feet; thence N14"25"58"W, a distance of 104.17 feet; thence N06"01"11"W, a distance of 73.20 feet; thence N67"53"07"E, a distance of 35.67 feet; thence N11"13'25"W, a distance of 127.97 feet; thence N16'43'50"W, a distance of 86.30 feet; thence N35'38'32"E, a distance of 72.54 feet; thence N18'12'02"E, a distance of 69.28 feet; thence N30'35'23"E, a distance of 95.71 feet; thence N05"4'48"E, a distance of 91.92 feet to a point on the Westerly boundary line of HARMONY NEIGHBORHOOD F, according to the plat thereof, as recorded in Plat Book 24, Pages 32—35 of the Public Records of

### SURVEYOR'S NOTES:

- 1.) BEARINGS AS SHOWN HEREON ARE BASED ON THE FLORIDA STATE PLANE COORDINATE SYSTEM, EAST ZONE. (NAD 83, 1990 ADJUSTMENT) AS
- DÉTERMINED FROM GLOBAL POSITIONING SYSTEM (GPS).
  2.) THIS DRAWING REPRESENTS A SKETCH OF DESCRIPTION AND IS NOT A BOUNDARY SURVEY.

3.) NO CORNERS WERE SET AS A PART OF THIS SKETCH.

REQUESTED BY: HARMONY COD BOARD OF SUPERVISORS

SHEET 1 OF 5

SCALE 1" = 600"	REVISIONS	JOHNSTON'S
F.B. PAGE		900 Cross Prairie Parkway, Kissimmes, Florida 34744 Tel. (407) 847–2179 Fax (407) 847–6140
SECTIONS 24 & 25		LOO.B 5/1/2023
TWP. 26 S, RNG. 31 E. JOB NO. 17—154B		RICHARD D. BROWN, P.S.M. #5700 (DATE)
17-1348		NOTE: NOT VALID WITHOUT RAISED SURVEYOR'S SEAL.

### SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 5 FOR LEGAL DESCRIPTION SEE SHEET 3 OF 5 FOR SKETCH SEE SHEETS 4-5 OF 5 FOR LINE & CURVE TABLE

### LEGAL DESCRIPTION (continued):

Osceola County, Florida; thence the following six (6) courses and distances along said Westerly boundary: thence N17'56'41"W, a distance of 56.12 feet; thence N01'05'03"E, a distance of 68.08 feet; thence N15'09'30"W, a distance of 135.55 feet; thence N23'40'53"W, a distance of 84.97 feet; thence N15'18'29"W, a distance of 111.31 feet; thence N17'04'24"W, a distance of 9.18 feet to a point on the Boundary line of BIRCHWOOD PARK, according to the Plot thereof, as recorded in Plat Book 15, Pages 136—138 of the Public Records of Osceola County, Florida; thence the following five (5) courses and distances along said Boundary line: thence S72'28'49"W, a distance of 25.17 feet; thence N17'04'20"W, a distance of 103.39 feet; thence N33'29'55"W, a distance of 111.12 feet; thence N20'27'01"W, a distance of 112.01 feet; thence N06'45'46"W, a distance of 75.57 feet to a point on the West boundary line of lands described in Official Records Book 5603, Page 1672 of the Public Records of Osceola County, Florida; thence N40'54'55"E, along said boundary line, a distance of 704.36 feet to a point on the Westerly boundary of Buck Lake; thence the following four (4) courses and distances along said Buck Lake: thence N45'19'00"W, a distance of 947.04 feet; thence N28'55'52"W, a distance of 617.03 feet; thence N10'20'48"W, a distance of 269.13 feet; thence N30'23'16"E, a distance of 522.35 feet to a point on the South boundary of HARMONY WEST PHASE 1B, according to the plat thereof, as recorded in Plat Book 29, Pages 104—112 of the Public Records of Osceola County, Florida; thence N90'00'00"W, along said South boundary, a distance of 2,356.85 feet to a point on the Northeasterly boundary line of HARMONY WEST PHASE 1A, according to the plat thereof, as recorded in Plat Book 27, Pages 116—120 of the Public Records of Osceola County, Florida; thence the following two (2) courses and distances along said boundary line: thence S32'02'00"E, a distance of 2,050.37 feet; thence S60'42'18"W, a distance of 1,189.74 feet to the Point of Begin

Containing 227.14 acres, more or less.



### SKETCH OF DESCRIPTION

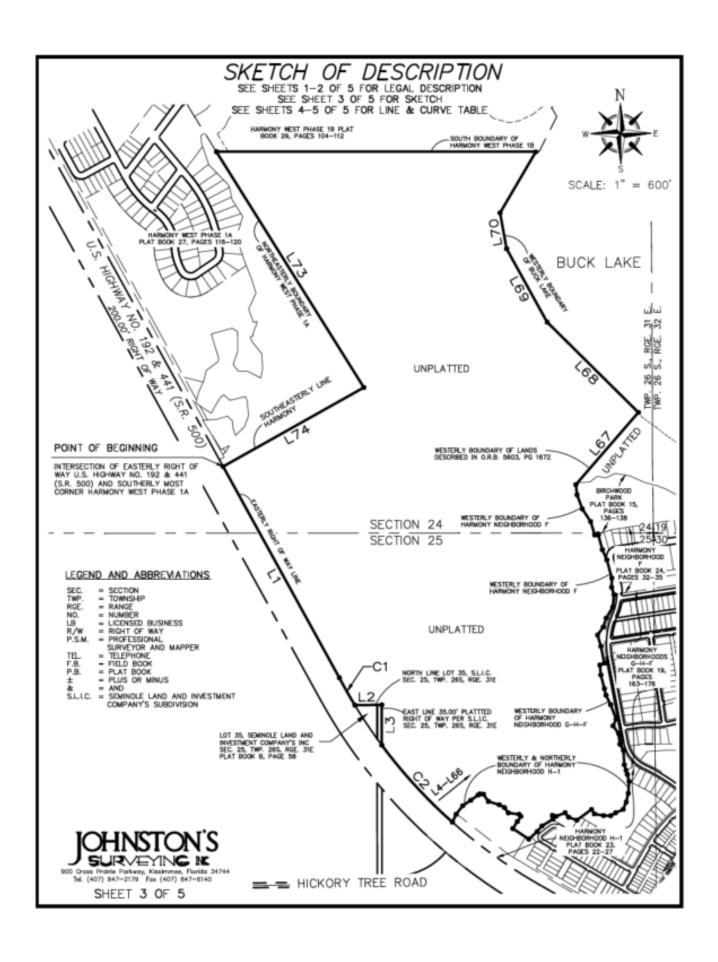
SEE SHEETS 1-2 OF 5 FOR LEGAL DESCRIPTION SEE SHEET 3 OF 5 FOR SKETCH SEE SHEETS 4-5 OF 5 FOR LINE & CURVE TABLE

### LEGAL DESCRIPTION (continued):

Osceola County, Florida; thence the following six (6) courses and distances along said Westerly boundary: thence N17'56'41"W, a distance of 56.12 feet; thence N01'05'03"E, a distance of 68.08 feet; thence N15'09'30"W, a distance of 135.55 feet; thence N23'40'53"W, a distance of 84.97 feet; thence N15'18'29"W, a distance of 111.31 feet; thence N17'04'24"W, a distance of 9.18 feet to a point on the Boundary line of BIRCHWOOD PARK, according to the Plot thereof, as recorded in Plat Book 15, Pages 136—138 of the Public Records of Osceola County, Florida; thence the following five (5) courses and distances along said Boundary line: thence S72'28'49"W, a distance of 25.17 feet; thence N17'04'20"W, a distance of 103.39 feet; thence N33'29'55"W, a distance of 111.12 feet; thence N20'27'01"W, a distance of 112.01 feet; thence N06'45'46"W, a distance of 75.57 feet to a point on the West boundary line of lands described in Official Records Book 5603, Page 1672 of the Public Records of Osceola County, Florida; thence N40'54'55"E, along said boundary line, a distance of 704.36 feet to a point on the Westerly boundary of Buck Lake; thence the following four (4) courses and distances along said Buck Lake: thence N45'19'00"W, a distance of 947.04 feet; thence N28'55'52"W, a distance of 617.03 feet; thence N10'20'48"W, a distance of 269.13 feet; thence N30'23'16"E, a distance of 522.35 feet to a point on the South boundary of HARMONY WEST PHASE 1B, according to the plat thereof, as recorded in Plat Book 29, Pages 104—112 of the Public Records of Osceola County, Florida; thence N90'00'00"W, along said South boundary, a distance of 2,356.85 feet to a point on the Northeasterly boundary line of HARMONY WEST PHASE 1A, according to the plat thereof, as recorded in Plat Book 27, Pages 116—120 of the Public Records of Osceola County, Florida; thence the following two (2) courses and distances along said boundary line: thence S32'02'00"E, a distance of 2,050.37 feet; thence S60'42'18"W, a distance of 1,189.74 feet to the Point of Begin

Containing 227.14 acres, more or less.





SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 5 FOR LEGAL DESCRIPTION

SEE SHEET 3 OF 5 FOR SKETCH

SEE SHEETS 4-5 OF 5 FOR LINE & CURVE TABLE

	LINE TABLE	Ξ
LINE #	DIRECTION	LENGTH
L1	S28'49'40"E	1777.10
L2	N89"9'29"E	198.67'
L3	S00'04'21"E	297.46
L4	N25'08'55"E	64.28'
L5	N37*50'21"E	79.51'
L6	N55'30'49"E	72.61'
L7	N54'44'08"E	65.61'
L8	N58*14*25"E	16.40'
L9	S84*46'55"E	25.92'
L10	S33*57'30"E	63.94'
L11	S72'40'21"E	85.12'
L12	S62*03'02"E	42.79'
L13	S36*19'56"E	48.63'
L14	S82*23'59"E	79.84'
L15	S40'07'54"E	20.39'
L16	S34*30'27"W	46.01
L17	S33'00'23"W	61.17'
L18	S56*27'30"E	141.61'
L19	N47*44*10"E	83.20'
L20	N40'41'19"E	54.97'
L21	N58*33'39"E	94.08'
L22	N08*49'01"W	28.91'
L23	S73'43'10"E	27.02'
L24	N68*32'23"E	73.91
L25	S37*43'55"E	42.09'
L26	S70*31'50"E	64.67'
L27	N53'45'25"E	133.77'
L28	S32*46'54"E	39.85'
L29	S79*54'22"E	68.58'
L30	S89*17'53"E	52.33'

	LINE TABLE	
LINE #	DIRECTION	LENGTH
L31	N59*32'07"E	41.59'
L32	N65'41'15"E	61.58'
L33	N22*32'09"E	57.93
L34	N13'29'57"E	67.37'
L35	N03*40'18"E	87.16'
L36	N13*30'48"W	52.90'
L37	N17*40'43"W	31.98'
L38	N17*40'43"W	43.25
L39	N03'03'41"W	105.35
L40	N29*46'36"W	53.62'
L41	N07*15'28"W	80.54
L42	N36*04'55"W	68.31
L43	N24'23'48"E	54.85
L44	N20*57'29"W	114.06'
L45	N2619'39"W	77.15'
L46	N13*33'25"W	49.80'
L47	N14°25'58"W	104.17'
L48	N06'01'11"W	73.20'
L49	N67'53'07"E	35.67*
L50	N11"13'25"W	127.97'
L51	N16*43'50"W	86.30'
L52	N35'38'32"E	72.54'
L53	N18"12'02"E	69.28'
L54	N30'35'23"E	95.71
L55	N05"14'48"E	91.92'
L56	N17*56'41"W	56.12
L57	N01'05'03"E	68.08'
L58	N15*09'30"W	135.55'
L59	N23'40'53"W	84.97*
L60	N1518'29"W	111.31'



### SKETCH OF DESCRIPTION

SEE SHEETS 1-2 OF 5 FOR LEGAL DESCRIPTION SEE SHEET 3 OF 5 FOR SKETCH SEE SHEETS 4-5 OF 5 FOR LINE & CURVE TABLE

	LINE TABLE	E
LINE #	DIRECTION	LENGTH
L61	N17'04'24"W	9.18'
L62	S72*28'49"W	25.17'
L63	N17'04'20"W	103.39
L64	N33*29'55"W	111.12'
L65	N20*27*01"W	112.01'
L66	N06*45'46"W	75.57'
L67	N40*54'55"E	704.36
L68	N45*19'00"W	947.04
L69	N28*55'52"W	617.03'
L70	N10'20'48"W	269.13
L71	N30*23'16"E	522.35'
L72	N90°00'00"W	2356.85'
L73	S32*02'00"E	2050.37
L74	S60*42'18"W	1189.74

CURVE TABLE											
CURVE # RADIUS DELTA LENGTH CHD. BEARING CHORD LENGTH											
C1	3786.83	3*31'04"	232.50	S29*32'36"E	232.46'						
C2	3786.83'	11*40'06"	771.19'	S42'31'27"E	769.86'						



### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

# 15/4



### Storm damage trees

Date

4/28/2023

Customer

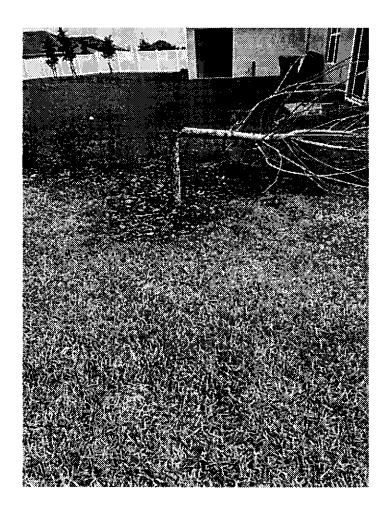
Property

Harmony West CDD | Botanic Blvd & Adler Rd | St Cloud, FL 34773

PO#

Replace 3 maple trees damaged in storms in week of 4/24







### Default Group

### **Property Improvements**

Items	Quantity	Unit	Price/Unit	Price
Demo / Debris Removal / Site Prep	3.00	Hr	\$55.00	\$165.00
Labor - Landscaping	3.00	Hr	\$45.63	\$136.90
Maple 30g	3.00	30g	\$325.88	\$977.63
Pro 40 tree stake kits	3.00	ea	\$80.85	\$242.55
		Property I	mprovements:	\$1,522,08

PROJECT TOTAL: \$1,522.08

### **Terms & Conditions**

Ву	Daniel Srein	Ву	00	
	Daniel Srein			
Date	4/28/2023	Date	4/28/23	
-	United Land Services		Harmony West CDD	ALCO SALES

### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

# 158



### Mainline Harmonia Hammock Rd and Botanic blvd

Date 5/18/2023

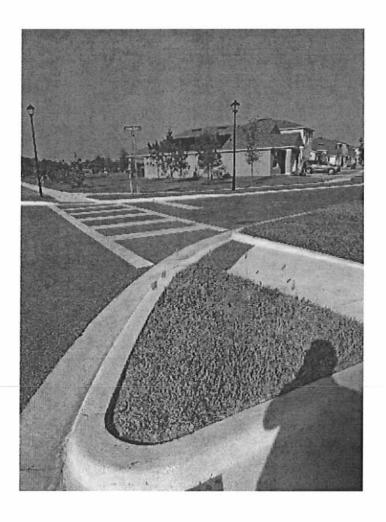
Customer

Property Harmony West CDD | Botanic Blvd & Adler Rd | St Cloud, FL 34773

PO#



Repair broken minor mainline



### **Default Group**

### Irrigation Repair

Items	Quantity	Unit	Price/Unit	Price
Misc Irrigation Costs	1.00	ea	\$45.00	\$45.00
Labor - Irrigation	10.00	Hr	\$52.71	\$527.10
		Irrigation Repair:		\$572.10
		PROJECT TOTAL:		\$572.10

### **Terms & Conditions**

Ву	Daniel Srein	Ву 💮	_
_	Daniel Srein		
Date	5/18/2023	Date 5   18	23
-	United Land Services	Harm	ony West CDD

### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

150

### AMENDMENT TO LANDSCAPE & IRRIGATION SERVICES AGREEMENT

This **AMENDMENT TO LANDSCAPE & IRRIGATION SERVICES AGREEMENT** ("Amendment") is made and entered into to be effective as of the <u>1st</u> day of <u>June</u>, 2023, by and between:

Harmony West Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and having offices at c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("District"); and

Florida ULS Operating, LLC, d/b/a United Land Services, a Delaware limited liability company, whose address is 12276 San Jose Blvd., Suite 4, Jacksonville, Florida 32223 ("Contractor," and collectively with the District, "Parties").

### RECITALS

**WHEREAS,** the Parties previously entered into that *Landscape & Irrigation Services Agreement* dated July 7, 2022, ("**Agreement**"); and

**WHEREAS,** the Parties now desire to amend the scope of services and compensation under the Agreement to add certain additional work;

**Now, THEREFORE,** in consideration of the mutual covenants contained in this Amendment, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties desire to amend the Agreement according to the following terms:

- **1. INCORPORATION OF RECITALS.** The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Amendment.
- **2. AMENDMENT.** The Agreement continues to set forth the scope of services and compensation for the Work, provided however that the Agreement is hereby amended to include certain "**Additional Work**" and corresponding compensation pursuant to Sections 2 and 7 of the Agreement, and all as set forth in **Exhibit A**.
- **3. AGREEMENT IN EFFECT.** This Amendment amends the Agreement only to the extent provided herein, and otherwise the Agreement remains in full force and effect and all of the terms of the Agreement apply to this Amendment.

**IN WITNESS WHEREOF,** the Parties execute this Amendment to be effective the day and year first written above.

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

By: William Fife
Its: Vice Chair

Date: 07-25-23

FLORIDA ULS OPERATING, LLC d/b/a UNITED LAND SERVICES

By: Aaron Wilbanks
Its: Branch Manager

Date: 7/25/2023

**Exhibit A:** Supplemental Scope of Additional Services & Compensation

### Exhibit A: Scope of Services Summary

### **Annual Maintenance Outline**

In order to maintain a high-level of service for your property, we plan carefully and intentionally to anticipate the needs of your property. Our team of experienced professionals have a keen attention to detail. Please ask if you have any questions about our visits or frequencies.

SERVICES	VISITS
Maintenance Services	
Mowing Services—Bahia Pond	42
Detail Services	
Pruning	NA
Weeding— Manual and Chemical Visits	NA
Fertilization & Pest Control Services	
Turf Weed & Insect Control	NA
Turf Applications (St Aug)	NA
Shrub Visits	NA
Shrub Insecticide & Fungicide	NA
Irrigation	
Inspections with Reports	NA
Palm Pruning	
Palms—	Addtl.
Mulch	
Mini Pine Bark / Hardwood—	Addtl.
Annuals	
Seasonal Color / Flowers	Addtl.

### Scope of Services Summary

### **Annual Maintenance Outline**

The following outline details our proposed scope of services and offerings to be provided by our service teams, to ensure we meet the specific needs of your project as governed by our agreement.

### LANDSCAPE MAINTENANCE PROGRAM

### 1. Turf Grass Mowing

- a. Mowing schedule based on climate and turf type. Bahia will be cut approximately 42 times.
- b. Mowing height to be adjusted based on turf type.
- c. Cuts postponed because of weather to be made up as soon as possible.
- d. Hard edging (concrete) will be done per cut, soft edge will be done every other cut. Landscape beds containing rock will not be mechanically edged.
- e. Areas to small to mow will be completed with a string trimmer or push mower.
- All debris created during maintenance operations will be removed and or blown from adjacent surfaces.

### 2. Ornamental Detailing

- a. Detail operations will be completed in a sectional manner once monthly.
- b. Plant material up to 6' will be trimmed to retain the natural shape and function of the plant using Best Management Practices and techniques. Plant material requiring hard cut backs will be additional cost.
- c. Trees will have trunks cleared of sprouts and elevated to 8' in Green areas and 15' in Paved areas.
  Trees currently not meeting this spec will require additional cost to bring trees into maintainable condition.
- d. Palms under 12' will have brown fronds removed during detail rotation.
- e. Post emergent herbicide will be used in landscape beds to control unwanted weeds and vegetation.

### 3. Fertilization & Pest Control Services

- Turf will be fertilized using a premium slow release granular fertilizer. Applications will adhere to any State and Local ordinance including Blackout Periods.
- Fertilizer composition (NPK, Nitrogen, Phosphorous, Potassium) will be determined based on site needs.
- c. Pre and Post Emergent Herbicides will be used as needed to control weeds in turfgrass.
- d. All applications will be used as directed by the manufacturers instructions for use and in accordance with all State and Federal regulations / guidelines.
- e. Ornamental Plants, Trees & Palms will receive a balanced fertilizer at appropriate rates, typically in

### Scope of Services Summary

### **Annual Maintenance Outline**

### 4. Irrigation Inspections & Maintenance

- a. System will be routinely inspected for operational efficiency and condition.
- b. Visual inspection will include controller and electronic components, spray and rotor heads and shrub risers.
- c. Minor adjustments for efficiency will be made during inspection.
- d. Repairs for malfunctioning, broken or worn out components (heads, line breaks, controllers and electronics pumps, etc.) will be done after client approval.

### 5. Seasonal Color (Annuals) Installation

- a. If cost is not included in the monthly billing, installation will be done upon authorized approval from Board of Directors or CAM.
- Flower type will be selected based on climate, availability at time of install and coordination with adjacent neighborhood associations to ensure uniformity.
- c. Flower beds will be maintained to remove faded or dead plants and to ensure optimal bloom tion and neat appearance.
- d. Commercial fertilizer will be applied to all areas at time of install with follow up applications of micro nutrient, fungicide and pesticide based on flower type and Best Management Practices.
- e. Standard Annuals to be used for quarterly changeouts. Premium varieties to incur additional cost.

### 6. Mulch & Pine Straw Installation

- a. If cost is not included in the monthly billing, installation will be done upon authorized approval from Board of Directors or CAM.
- b. Mulch will be installed at timeframe determined by HOA.
- c. Mulch to be Dyed Hardwood Blend, installed 1x per year upon approval.
- Installation method to be determined by contractor, either bagged product or bulk install with blower truck.

### ADDITIONAL SERVICES AND TEAM EXPECTATIONS

### I. Extra Services

a. We will provide extra/special services based on agreement and specifications set forth by the Client

### 2. Team Expectations

 Our field personnel will be licensed for all applicable maintenance duties, included any pesticide applications, as required by law.

### 3. Appearance

a. Our team is required to maintain a professional and well-groomed appearance at all times.

### Landscape Management Proposal

Contract Maintenance	Monthly	Yearly
Core Maintenance Includes Mowing, Edging, Weed-eating, Debris Blowing, Shrub Pruning, Tree Pruning (up to 10 ft.), Rejuvenation Pruning (native grass), Weeding & Cleanup.	\$6,552	\$78,624
Fertilization & Chemical Treatments Includes Palm & Shrub Fertilization, Turf Fertilization & Pest Control Applications	NIC	NIC
Irrigation Inspections Includes Adjusting Heads and Nozzles, Seasonal Clock Adjustments, with Monthly Reports. Inspection completed 12x per year.	NIC	NIC
Total for Landscape Maintenance	\$6,552	\$78,624

### **MAINTENANCE MAP**



### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

# UNAUDITED FINANCIAL STATEMENTS

HARMONY WEST
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2023

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2023

	(	General Fund	Debt Service Fund ries 2018	Debt Service Fund eries 2023	Pro F	apital ojects und es 2018	Pı I	Capital rojects Fund ies 2023	Go	Total vernmental Funds
ASSETS										
Cash	\$	573,935	\$ -	\$ -	\$	-	\$	-	\$	573,935
Investments										
Revenue		-	351,871	87,381		-		-		439,252
Reserve		-	430,094	113,746		-		-		543,840
Capitalized interest		-	4	1,045		-		-		1,049
Construction		-	-	-		7		-		7
Cost of issuance		-	7	1,662		-		-		1,669
Due from general fund		-	3,718	-		-		-		3,718
Due from Harmony CDD		4,200	-	-		-		-		4,200
Utility deposit		9,057	 -	 		-		-		9,057
Total assets	\$	587,192	\$ 785,694	\$ 203,834	\$	7	\$		\$	1,576,727
LIABILITIES AND FUND BALANCES Liabilities:										
Accounts payable on-site	\$	3,119	\$ _	\$ -	\$	-	\$	-	\$	3,119
Accounts payable off-site		6,172	_	-		-		-		6,172
Due to Developer		-	_	20,049		-		-		20,049
Due to debt service fund - Series 2018		3,718	_	-		-		-		3,718
Landowner advance		3,300	-	_		-		-		3,300
Total liabilities		16,309	-	20,049						36,358
DEFERRED INFLOWS OF RESOURCES										
Deferred receipts		4,200	_	_		_		_		4,200
Total deferred inflows of resources		4,200	 -							4,200
Fund balances: Restricted										
Debt service		_	785,694	183,785		-		-		969,479
Capital projects		-	· -	´ -		7		-		7
Committed										
Playground		6,000	_	_		_		_		6.000
Sign and wall		4,000	_	_		_		_		4,000
3 months working capital		147,445	_	_		_		_		147,445
Unassigned		409,238	_	_		_		_		409,238
Total fund balances	_	566,683	785,694	183,785		7				1,536,169
Total liabilities, deferred inflows of recovers										
Total liabilities, deferred inflows of resources and fund balances	\$	587,192	\$ 785,694	\$ 203,834	\$	7	\$		\$	1,576,727

## HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND FOR THE PERIOD ENDED JUNE 30, 2023

REVENUES	urrent Month	Year to Date	Budget	% of Budget
Assessment levy: on-roll	\$ 3,591	\$ 517,612	\$ 516,556	100%
Assessment levy: off-roll	-	171,051	272,210	63%
Lot closings	-	101,159	-	N/A
Buck Lake mgmt & consulting cost-share	-	-	2,175	0%
Buck Lake maintenance cost-share	 		7,200	0%
Total revenues	 3,591	789,822	798,141	99%
EXPENDITURES				
Professional & administrative				
Management fees	4,000	36,000	48,000	75%
Legal - general counsel	832	11,926	25,000	48%
Engineering	240	3,059	10,000	31%
Engineering-stormwater analysis	-	60	-	N/A
Audit	5,340	5,340	11,350	47%
Arbitrage rebate calculation	500	500	750	67%
Dissemination fee	167	1,500	2,000	75%
Telephone	17	150	200	75%
Postage	-	94	500	19%
Printing & binding	42	375	500	75%
Legal advertising	-	1,265	1,200	105%
Annual district filing fee	-	175	175	100%
Insurance	-	6,863	7,661	90%
Website				1000/
Hosting & maintenance	-	705	705	100%
ADA compliance	 - 44 400	210	210	100%
Total professional & administrative	 11,138	68,222	119,501	57%

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES GENERAL FUND

### FOR THE PERIOD ENDED JUNE 30, 2023

	Current Month	Year to Date	Budget	% of Budget
Field operations and maintenance				
Field operations manager	500	4,500	6,000	75%
Field operations accounting	146	1,312	1,750	75%
Landscaping contract labor	13,333	112,667	310,000	36%
Insurance: property	10,000	5,098	5,630	91%
Porter services - dog park	410	3,670	4,920	75%
Irrigation maintenance / repair		8,914	7,000	127%
Plants, shrubs & mulch	1,522	1,522	23,000	7%
Annuals	1,522	6,400	44,000	15%
Tree trimming	4,825	4,825	15,000	32%
Pest control	4,023		15,000	N/A
Fertilization	-	1,656	-	N/A N/A
	-	3,850	- - 500	132%
General maintenance	-	7,235	5,500	
Fountain maintenance	- 200	1,340	2,000	67%
Aquatic control - waterway	2,380	4,745	27,300	17%
Wetland monitoring & maitenance	-	2,780	6,000	46%
Buck lake mgmt & consulting cost-share		290	3,300	9%
Buck lake maintenance cost-share	2,463	17,750	14,400	123%
Electric:	0.050	10.010	07.000	070/
Irrigation	2,250	18,043	27,000	67%
Street lights	3,502	28,116	28,000	100%
Entrance signs	87	935	3,000	31%
Fountain electricity	3,671	29,442	12,000	245%
Electric other	-	580	-	N/A
Water irrigation	804	5,709	35,000	16%
Canal clean out	-	39,150	-	N/A
Walking trails clean out		4,606		N/A
Total field operations and maintenance	35,893	315,135	608,450	52%
Other fees & charges				
Property appraiser	_	328	83	395%
Tax collector	71	10,346	10,762	96%
Total other fees & charges	71	10,674	10,845	98%
Total expenditures	47,102	394,031	738,796	53%
•	47,102	334,031	730,730	3370
Excess/(deficiency) of revenues				
over/(under) expenditures	(43,511)	395,791	59,345	
Fund balances - beginning Fund balances - ending	610,194	170,892	110,328	
Playground	6,000	6,000	6,000	
Sign and wall	4,000	4,000	4,000	
3 months working capital	147,445	147,445	147,445	
Unassigned	409,238	409,238	12,228	
Fund balances - ending	\$ 566,683	\$ 566,683	\$ 169,673	
. and Salariood origing	Ψ 000,000	<del>\$ 000,000</del>	<del>+ 100,010</del>	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2018 FOR THE PERIOD ENDED JUNE 30, 2023

	Cı	urrent	`	∕ear To		% of
	M	1onth		Date	Budget	Budget
REVENUES						
Assessment levy: on-roll	\$	3,794	\$	546,777	\$ 545,854	100%
Interest		3,058		20,470	-	N/A
Total revenues		6,852		567,247	545,854	104%
EXPENDITURES						
Debt service						
Principal		_		135,000	135,000	100%
Interest		_		395.791	395,791	100%
Tax collector		75		10,928	11,372	96%
Total expenditures		75		541,719	542,163	100%
- // · · · · · · · · · ·						
Excess/(deficiency) of revenues				05 500	0.004	
over/(under) expenditures		6,777		25,528	3,691	
Fund balances - beginning	7	778,917		760,166	665,482	
Fund balances - ending	\$ 7	785,694	\$	785,694	\$ 669,173	

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES DEBT SERVICE FUND SERIES 2023 FOR THE PERIOD ENDED JUNE 30, 2023

	_	Gurrent Month	 ∕ear To Date
REVENUES			
Lot closings	\$	-	\$ 86,634
Interest		744	1,804
Total revenues		744	 88,438
EXPENDITURES			
Debt service			
Interest		-	30,322
Cost of issuance			155,377
Total debt service		-	185,699
Other fees & charges			
Total expenditures			185,699
Excess/(deficiency) of revenues over/(under) expenditures		744	(97,261)
OTHER FINANCING SOURCES/(USES)			
Receipt of bond proceeds		_	402,236
Original issue discount		-	(33,149)
Underwriter's discount		-	(68,700)
Total other financing sources		-	300,387
Net change in fund balances		744	203,126
Fund balances - beginning		183,041	(19,341)
Fund balances - ending	\$	183,785	\$ 183,785

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2018 FOR THE PERIOD ENDED JUNE 30, 2023

	Current Month	Year To Date
REVENUES  Total revenues	\$ - -	\$ - -
EXPENDITURES  Total expenditures		
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Net change in fund balances Fund balances - beginning Fund balances - ending	- 7 \$ 7	7 \$ 7

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES CAPITAL PROJECTS FUND SERIES 2023 FOR THE PERIOD ENDED JUNE 30, 2023

	Curre Mon			ar To ate
REVENUES				
Interest	\$		\$	123
Total revenues				123
EXPENDITURES				
Capital outlay			3,0	32,886
Total expenditures		-	3,0	32,886
Excess/(deficiency) of revenues over/(under) expenditures		-	(3,0	32,763)
OTHER FINANCING SOURCES/(USES)			2.0	20.762
Receipt of bond proceeds				32,763
Total other financing sources/(uses)			3,0	32,763
Net change in fund balances Fund balances - beginning		-		-
Fund balances - ending	\$		\$	
J				

### HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

### MINUTES

### **DRAFT**

1 2 3 4	MINUTES OF HARMON COMMUNITY DEVELO	Y WEST			
5	The Board of Supervisors of the Harmony	West Community Development District held a			
6	Regular Meeting on May 18, 2023 at 10:30 a.m., at Johnston's Surveying, Inc., 900 Cross Prairie				
7	Parkway, Kissimmee, Florida 34744.				
8					
9 10	Present were:				
11	Bill Fife	Vice Chair			
12	Robyn Bronson	Assistant Secretary			
13	Roger Van Auker	Assistant Secretary			
14	John Wiggins	Assistant Secretary			
15	Also wassest was				
16 17	Also present were:				
18	Daniel Rom	District Manager			
19	Jere Earlywine (via telephone)	District Wahager District Counsel			
20 21 22	Mark Hills	Field Operations Manager			
23 24	FIRST ORDER OF BUSINESS	Call to Order/Roll Call			
25	Mr. Rom called the meeting to order at	10:45 a.m. Supervisors Fife, Bronson, Wiggins			
26	and Van Auker were present in person. Superviso	r Tyree was not present.			
27					
28 29	SECOND ORDER OF BUSINESS	Public Comments			
30	No members of the public spoke.				
31					
32 33 34 35 36 37 38 39	THIRD ORDER OF BUSINESS	Consideration of Resolution 2023-09, Approving the Proposed Budget for Fiscal Year 2023/2024 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date			

40	<b>1</b>						
41		9. He reviewed the proposed Fiscal Year 2024					
42	budget, highlighting any line item increases, dec	budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal					
43	3 Year 2023 budget, and explained the reasons fo	or any changes.					
44	The following changes were made to the	e proposed Fiscal Year 2023 budget:					
45	5 Page 2, "Signage" line item: Decrease to	\$3,500					
46	6 Page 2, "Sign and wall" line item: Increa	use to \$7.000					
47							
48 49 50 51 52 53	Resolution 2023-09, Approving the Propass amended, and Setting a Public Heart August 17, 2023 at 10:30 a.m., at John Parkway, Kissimmee, Florida 34744; Publication Requirements; Addressing	posed Budget for Fiscal Year 2023/2024, ing Thereon Pursuant to Florida Law for eston's Surveying, Inc., 900 Cross Prairie Addressing Transmittal, Posting and Severability; and Providing an Effective					
55 56 57 58 59 60 61 62 63	FOURTH ORDER OF BUSINESS  FOURTH ORDER OF BUSINESS  FOURTH ORDER OF BUSINESS  FOURTH ORDER OF BUSINESS	Consideration of Resolution 2023-10, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2023/2024 and Providing for an Effective Date					
64	'						
65 66 67 68 69	On MOTION by Mr. Fife and second Resolution 2023-10, Designating Dat Meetings of the Board of Supervisors of and Providing for an Effective Date, was	ed by Ms. Bronson, with all in favor, les, Times and Locations for Regular of the District for Fiscal Year 2023/2024 s adopted.					
71 72	1 2 FIFTH ORDER OF BUSINESS	Discussion: Tract Conveyances					
73 74	This item was presented following the Si	ixth Order of Business.					
75 76 77	SIXTH ORDER OF BUSINESS	Consideration of Amendment to Purchase and Sale Agreement Phase 2B					

78 79		Mr. Farlywine presented the Amen	dment to Purchase and Sale Agreement related to
80	Phase	,	ament to raichase and Jaie Agreement related to
	riiase	: ZD.	
81			
82 83		On MOTION by Mr. Fife and secon Amendment to Purchase and Sale A	ded by Mr. Wiggins, with all in favor, the greement Phase 2B, was approved.
84			8. comment
85	_	Biologica Total Colonia	
86	•	Discussion: Tract Conveyances	
87			of Business, was presented out of order.
88		Mr. Fife discussed some conveyand	ces/swaps between the HOA and CDD related to
89	Phase	e 1 and possibly Phase 2. Once the fin	al map is prepared, it will be given to Mr. Earlywine
90	for re	view. Mr. Fife hopes to present this at	the next meeting
91			
92 93 94	SEVEI	NTH ORDER OF BUSINESS	Acceptance of Unaudited Financial Statements as of March 31, 2023
95		Mr. Rom presented the Unaudited Fi	nancial Statements as of March 31, 2023.
96		Discussion ensued regarding an irr	rigation issue due to a damaged pipe; it will be
97	repaii	red soon at the expense of the entity tl	nat damaged it.
98			
99 100		On MOTION by Mr. Fife and secon Unaudited Financial Statements as of	nded by Mr. Wiggins, with all in favor, the of March 31, 2023, were accepted.
101 102			
103 104	EIGH	TH ORDER OF BUSINESS	Approval of April 20, 2023 Regular Meeting Minutes
105 106		Mr. Rom presented the April 20, 202	3 Regular Meeting Minutes.
107		, , , , , , , , , , , , , , , , , , ,	
108		On MOTION by Mr. Wiggins and so	econded by Ms. Bronson, with all in favor,
109			Minutes, as presented, were approved.
110			
111			

**NINTH ORDER OF BUSINESS** 

112

**Staff Reports** 

**DRAFT** 

May 18, 2023

**HARMONY WEST CDD** 

140141

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

147 Secretary/Assistant Secretary	Chair/Vice Chair	
146		
145		
144		
143		
142		

**DRAFT** 

May 18, 2023

**HARMONY WEST CDD** 

### **HARMONY WEST**

**COMMUNITY DEVELOPMENT DISTRICT** 

# STAFF REPORTS

### **HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT**

### BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE

### LOCATION

Johnston's Surveying, Inc., 900 Cross Prairie Parkway Kissimmee, Florida 34744

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 20, 2022 CANCELED	Regular Meeting	10:30 AM
November 17, 2022	Landowners' Meeting & Regular Meeting	10:30 AM
December 15, 2022	Regular Meeting	10:30 AM
January 19, 2023	Regular Meeting	10:30 AM
February 16, 2023 CANCELED	Regular Meeting	10:30 AM
March 16, 2023	Buck Lake Committee Meeting	10:00 AM
March 16, 2023 CANCELED	Regular Meeting	10:30 AM
April 20, 2023	Regular Meeting	10:30 AM
May 18, 2023	Regular Meeting	10:30 AM
June 15, 2023 CANCELED	Regular Meeting	10:30 AM
July 20, 2023 CANCELED	Regular Meeting	10:30 AM
August 17, 2023	Public Hearing & Regular Meeting	10:30 AM
September 21, 2023	Regular Meeting	10:30 AM