# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# August 24, 2020

## BOARD OF SUPERVISORS

## TELEPHONIC PUBLIC HEARINGS AND MEETING AGENDA

# 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**

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

August 17, 2020

**TO ATTEND BY TELEPHONE**
**CALL-IN NUMBER: 1-888-354-0094**
**CONFERENCE ID: 2144145**

Board of Supervisors
Harmony West Community Development District

Dear Board Members:

The Board of Supervisors of the Harmony West Community Development District will hold Telephonic Public Hearings and a Regular Meeting on August 24, 2020 at 10:00 a.m.**,** at **1-888-354-0094, CONFERENCE ID: 2144145**. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Administration of Oath of Office to Newly Appointed Supervisor, Alex Madison [Seat 3]
   - 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
4. Public Hearing on Adoption of Fiscal Year 2020/2021 Budget
   - A. Proof/Affidavit of Publication
   - B. Consideration of Resolution 2020-05 Relating to the Annual Appropriations and Adopting the Budget for the Fiscal Year Beginning October 1, 2020 and Ending September 30, 2021; and Providing an Effective Date
5. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2020/2021, Pursuant to Florida Law
   - A. Proof/Affidavit of Publication

B. Mailed Notice(s) to Property Owner(s)

C. Consideration of Resolution 2020-06, Making a Determination of Benefit and Imposing Special Assessments for Fiscal Year 2020/2021; Providing for Collection and Enforcement of Special Assessments; Certifying an Assessment Roll; Providing for Amendments to the Assessment Roll; Providing a Severability Clause; and Providing an Effective Date

6. Presentation of Audited Annual Financial Report for the Fiscal Year Ended September 30, 2019, Prepared by Berger, Toombs, Elam, Gaines & Frank

7. Consideration of Resolution 2020-07, Accepting the Audited Annual Financial Report for the Fiscal Year Ended September 30, 2019

8. Consideration of Resolution 2020-08, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2020/2021 and Providing for an Effective Date

9. Acceptance of Unaudited Financial Statements as of July 31, 2020

10. Approval of May 18, 2020 Telephonic Public Meeting Minutes

11. Staff Reports

A. District Counsel: *Straley Robin Vericker*

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 28, 2020 at 10:00 A.M.
  - QUORUM CHECK

| | | | |
|---|---|---|---|
| **RICHARD JERMAN** | ☐ **YES** | ☐ **NO** | ☐ **PHONE** |
| **JOHN C. TYREE** | ☐ **YES** | ☐ **NO** | ☐ **PHONE** |
| **ALEX MADISON** | ☐ **YES** | ☐ **NO** | ☐ **PHONE** |
| **JENNIFER JERMAN** | ☐ **YES** | ☐ **NO** | ☐ **PHONE** |
| **DENVER MARLOW** | ☐ **YES** | ☐ **NO** | ☐ **PHONE** |

12. Board Members' Comments/Requests

13. Public Comments

14. Adjournment

"Further, please be advised that the Florida Governor's Office has declared a state of emergency due to the Coronavirus (COVID-19). As reported by the Center for Disease Control and World Health Organization, COVID-19 can spread from person-to-person through small droplets from the nose or mouth, including when an individual coughs or sneezes. These droplets may land on objects and surfaces. Other people may contract COVID-19 by touching these objects or surfaces, then touching their eyes, nose or mouth. Therefore, merely cleaning facilities, while extremely important and vital in this crisis, may not be enough to stop the spread of this virus."

"That said, the District wants to encourage public participation in a safe and efficient manner. Toward that end, anyone wishing to listen and participate in the meeting can dial in at **1-888-354-0094, Conference ID: 2144145.** Additionally, participants are encouraged to submit questions and comments to the District's manager in advance at 561-571-0010 or wrathellc@whhassociates.com."

Should you have any questions or concerns, please do not hesitate to contact me directly at (561) 719-8675.

Sincerely,

Craig Wrathell
District Manager

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 4A

# Orlando Sentinel

**Published Daily**
**ORANGE County, Florida**

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

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Boca Raton, FL, 33431-8556

**State Of Illinois**
**County Of Cook**

Before the undersigned authority personally appeared.
Jeremy Gates, who on oath says that he or she is an Advertising Representative of the ORLANDO SENTINEL, a DAILY newspaper published at the ORLANDO SENTINEL in ORANGE County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter of 11150-Public Hearing Notice, Monday August 24, 2020 was published in said newspaper in the issues of Aug 07, 2020.

Affiant further says that the said ORLANDO SENTINEL is a newspaper Published in said ORANGE County, Florida, and that the said newspaper has heretofore been continuously published in said ORANGE County, Florida, each day and has been entered as periodicals matter at the post office in ORANGE County, Florida, in said ORANGE County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant

**Jeremy Gates**
Name of Affiant

Sworn to and subscribed before me on this 13 day of August, 2020,
by above Affiant, who is personally known to me (X) or who has produced identification ( ).

Signature of Notary Public

OFFICIAL SEAL
JAMES D MORGAN
NOTARY PUBLIC - STATE OF ILLINOIS
MY COMMISSION EXPIRES:09/07/21

Name of Notary, Typed, Printed, or Stamped

**6736446**

Orlando Sentinel

**HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 BUDGET; NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors (the "Board") for the Harmony West Community Development District (the "District") will hold a public hearing and a regular meeting on Monday August 24, 2020 at 10:00 a.m., at the offices of Johnston's Surveying, Inc., 900 Shady Lane, Kissimmee, Florida 34744 for the purpose of hearing comments and objections on the adoption of the budget of the District for Fiscal Year 2020/2021.

It is anticipated that the public hearing and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-123, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., Florida Statutes.

While it may be necessary to hold the above referenced public hearing and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so telephonically at 1-888-354-0094, Conference ID 2144145. Participants are strongly encouraged to submit questions and comments to the District Manager's Office at info@harmonywestcdd.net or by calling 561-571-0010 by August 21, 2020 at 12:00 p.m., in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.

A regular Board meeting 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 budget may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, phone: (561) 571-0010, during normal business hours. In accordance with Section 189.016, Florida Statutes,

Orlando Sentinel

the proposed budget will be posted on the District's website http://harmonywestcdd.net at least two days before the budget hearing date.

The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. 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 staff or other individuals may participate by speaker telephone.

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.

In accordance with the provisions of the Americans With Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7 1 1, for aid in contacting the District Office.

Craig Wrathell
District Manager

OS6736446 8/7/2020
6736446

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 4B

**RESOLUTION 2020-05**

**THE ANNUAL APPROPRIATION RESOLUTION OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT ("DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the District Manager has, prior to the fifteenth (15th) day in June 2020, submitted to the Board of Supervisors ("**Board**") of the Harmony West Community Development District (**"District"**) proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**") 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 Statute*s; 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 authority 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 1st 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, 2021."

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 2020/2021, the sum of $849,285 to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

| | |
|---|---|
| TOTAL GENERAL FUND | $ 312,153 |
| DEBT SERVICE FUND – SERIES 2018 | $ 537,132 |
| TOTAL ALL FUNDS | $ 849,285 |

**SECTION 3. BUDGET AMENDMENTS**

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2020/2021 or within 60 days following the end of the Fiscal Year 2020/2021 may amend its Adopted Budget for that fiscal year as follows:

a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.

b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed $10,000 or 10% of the original appropriation.

c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. 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 24th DAY OF AUGUST, 2020.**

ATTEST:

**HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

**Exhibit A**

# HARMONY WEST
# COMMUNITY DEVELOPMENT DISTRICT
# PROPOSED BUDGET
# FISCAL YEAR 2021
# PREPARED MAY 11, 2020

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
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**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**GENERAL FUND BUDGET**
**FISCAL YEAR 2021**

| | Fiscal Year 2020 | | | | |
|---|---|---|---|---|---|
| | Proposed Budget FY 2020 | Actual through 3/31/20 | Projected through 9/30/2020 | Total Actual & Projected Revenue & Expenditures | Proposed Budget FY 2021 |
| **REVENUES** | | | | | |
| Assessment levy: on-roll - gross | $ 68,360 | | | | $ 57,704 |
| Allowable discounts (4%) | (2,734) | | | | (2,308) |
| Assessment levy: on-roll - net | 65,626 | $ 66,670 | $ - | $ 66,670 | 55,396 |
| Assessment levy: off-roll | 238,321 | 178,741 | 59,580 | 238,321 | 256,756 |
| Total revenues | 303,947 | 245,411 | 59,580 | 304,991 | 312,152 |
| | | | | | |
| **EXPENDITURES** | | | | | |
| **Professional & administrative** | | | | | |
| Management/accounting/recording | 48,000 | 24,000 | 24,000 | 48,000 | 48,000 |
| Legal - general counsel | 15,000 | 1,789 | 13,211 | 15,000 | 15,000 |
| Legal - boundary expansion | - | - | - | - | - |
| Engineering | 2,500 | 195 | 2,305 | 2,500 | 2,500 |
| Audit | 5,750 | - | 5,750 | 5,750 | 5,950 |
| Arbitrage rebate calculation* | 750 | - | 750 | 750 | 750 |
| Dissemination agent | 1,000 | 500 | 500 | 1,000 | 1,000 |
| Trustee* | 5,250 | - | 5,250 | 5,250 | 5,250 |
| Telephone | 200 | 100 | 100 | 200 | 200 |
| Postage | 500 | 66 | 434 | 500 | 500 |
| Printing & binding | 500 | 250 | 250 | 500 | 500 |
| Legal advertising | 1,200 | 524 | 676 | 1,200 | 1,200 |
| Annual district filing fee | 175 | 175 | - | 175 | 175 |
| Insurance: GL & POL | 5,500 | 5,875 | - | 5,875 | 6,463 |
| Contingencies | 750 | 104 | 646 | 750 | 750 |
| Website | | | - | | |
| Hosting & maintenance | 705 | - | 705 | 705 | 705 |
| ADA compliance | 200 | 199 | 1 | 200 | 210 |
| Tax collector | 1,367 | 1,333 | 34 | 1,367 | 1,154 |
| Total professional & administrative | 89,347 | 35,110 | 54,612 | 89,722 | 90,307 |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**GENERAL FUND BUDGET**
**FISCAL YEAR 2021**

| | Fiscal Year 2020 | | | | |
|---|---|---|---|---|---|
| | Proposed Budget FY 2020 | Actual through 3/31/20 | Projected through 9/30/2020 | Total Actual & Projected Revenue & Expenditures | Proposed Budget FY 2021 |
| **EXPENDITURES (continued)** | | | | | |
| **Field operations and maintenance** | | | | | |
| Field operations manager | 3,600 | - | 1,800 | 1,800 | 5,000 |
| Field operations accounting | 1,750 | - | 1,750 | 1,750 | 1,750 |
| Landscaping contract labor | 90,000 | - | 42,000 | 42,000 | 82,500 |
| Insurance: property | 2,500 | 3,976 | - | 3,976 | 4,374 |
| Pest/fertilization | 18,000 | - | 6,600 | 6,600 | 13,200 |
| Porter services - dog park | - | - | 2,870 | 2,870 | 4,920 |
| Playground ADA mulch | - | - | - | - | 1,200 |
| Backflow prevention test | 150 | - | 150 | 150 | 150 |
| Irrigation maintenance/repair | 5,000 | - | 1,000 | 1,000 | 5,000 |
| Plants, shrubs & mulch | 10,000 | - | 10,000 | 10,000 | 20,000 |
| Annuals | 3,500 | - | 3,500 | 3,500 | 10,000 |
| Tree trimming | 7,000 | - | 7,000 | 7,000 | 12,000 |
| Signage | 1,000 | - | 1,000 | 1,000 | 1,000 |
| General maintenance | 4,000 | - | 4,000 | 4,000 | 4,000 |
| Fence/wall repair | 1,500 | - | 1,500 | 1,500 | 1,500 |
| Aquatic control - waterway | 18,000 | - | 1,897 | 1,897 | 3,252 |
| Buck Lake-cost share | - | - | - | - | 5,000 |
| Electric: | | | | | |
| Irrigation | 4,200 | - | 1,825 | 1,825 | 2,500 |
| Street lights | 30,500 | - | 19,025 | 19,025 | 28,000 |
| Entrance signs | 1,800 | - | 925 | 925 | 1,500 |
| Water- irrigation | 9,600 | - | 12,025 | 12,025 | 15,000 |
| Total field operations & maintenance | 212,100 | 3,976 | 115,317 | 119,293 | 221,846 |
| Total expenditures | 301,447 | 39,086 | 169,929 | 209,015 | 312,153 |
| Excess/(deficiency) of revenues over/(under) expenditures | 2,500 | 206,325 | (110,349) | 95,976 | (1) |
| Fund balance - beginning (unaudited) | - | 9,004 | 215,329 | 9,004 | 104,980 |
| Fund balance - ending (projected) | | | | | |
| Committed | | | | | |
| Assigned | | | | | |
| Playground | 1,500 | 1,500 | 1,500 | 1,500 | 3,000 |
| Sign and wall | 1,000 | 1,000 | 1,000 | 1,000 | 2,000 |
| 3 months working capital | - | - | - | - | 82,886 |
| Unassigned | - | 212,829 | 102,480 | 102,480 | 17,093 |
| Fund balance - ending (projected) | $ 2,500 | $ 215,329 | $ 104,980 | $ 104,980 | $ 104,979 |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**DEFINITIONS OF GENERAL FUND EXPENDITURES**

**EXPENDITURES**

**Professional & administrative**

| | |
|---|---|
| Management/accounting/recording | $ 48,000 |
| **Wrathell, Hunt and Associates, LLC,** 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 | 15,000 |
| 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. | |
| Engineering | 2,500 |
| The District's Engineer provides a broad array of engineering, consulting and construction 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 | 5,950 |
| 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 | 1,000 |
| 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. | |
| Postage | 500 |
| Mailing of agenda packages, overnight deliveries, correspondence, etc. | |
| Printing & binding | 500 |
| Copies, agenda package items, etc. | |
| Legal advertising | 1,200 |
| The District advertises for monthly meetings, special meetings, public hearings, bidding, etc. | |
| Annual district filing fee | 175 |
| Annual fee paid to the Florida Department of Economic Opportunity. | |
| Insurance: GL & POL | 6,463 |
| 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 | |
| Hosting & maintenance | 705 |
| ADA compliance | 210 |
| Tax collector | 1,154 |
| Total professional & administrative | 90,307 |

**EXPENDITURES (continued)**

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**DEFINITIONS OF GENERAL FUND EXPENDITURES**

**Field operations and maintenance**

| | |
|---|---|
| Field operations manager | 5,000 |
| Field operations accounting | 1,750 |
| Landscaping contract labor | 82,500 |
| Insurance: property | 4,374 |
| Pest/fertilization | 13,200 |
| Porter services - dog park | 4,920 |
| Playground ADA mulch | 1,200 |
| Backflow prevention test | 150 |
| Irrigation maintenance/repair | 5,000 |
| Plants, shrubs & mulch | 20,000 |
| Annuals | 10,000 |
| Tree trimming | 12,000 |
| Signage | 1,000 |
| General maintenance | 4,000 |
| Fence/wall repair | 1,500 |
| Aquatic control - waterway | 3,252 |
| Buck Lake-cost share | 5,000 |
| Electric: | |
| Irrigation | 2,500 |
| Street lights | 28,000 |
| Entrance signs | 1,500 |
| Water- irrigation | 15,000 |
| Total field operations & maintenance | 221,846 |
| Total expenditures | $ 312,153 |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**DEBT SERVICE FUND BUDGET - SERIES 2018**
**FISCAL YEAR 2021**

| | Fiscal Year 2020 | | | | |
|---|---|---|---|---|---|
| | Adopted Budget FY 2020 | Actual Through 3/31/2020 | Projected Through 9/30/2020 | Total Revenue & Expenditures | Proposed Budget FY 2021 |
| **REVENUES** | | | | | |
| Assessment levy: on-roll | $123,414 | | | | $ 123,414 |
| Allowable discounts (4%) | (4,937) | | | | (4,937) |
| Net assessment levy - on-roll | 118,477 | $ 120,343 | $ - | $ 120,343 | 118,477 |
| Assessment levy: off-roll | 457,446 | 343,085 | 114,361 | 457,446 | 418,655 |
| Assessment prepayments | - | 580,396 | - | 580,396 | - |
| Interest | - | 3,754 | - | 3,754 | - |
| Total revenues | 575,923 | 1,047,578 | 114,361 | 1,161,939 | 537,132 |
| **EXPENDITURES** | | | | | |
| **Debt service** | | | | | |
| Principal | 130,000 | - | 130,000 | 130,000 | 125,000 |
| Principal prepayment | - | - | 580,000 | 580,000 | - |
| Interest | 441,178 | 220,589 | 220,589 | 441,178 | 406,565 |
| Tax collector | 2,468 | 2,408 | 60 | 2,468 | 2,468 |
| Total expenditures | 573,646 | 222,997 | 930,649 | 1,153,646 | 534,033 |
| Excess/(deficiency) of revenues over/(under) expenditures | 2,277 | 824,581 | (816,288) | 8,293 | 3,099 |
| Fund balance: | | | | | |
| Net increase/(decrease) in fund balance | 2,277 | 824,581 | (816,288) | 8,293 | 3,099 |
| Beginning fund balance (unaudited) | 645,724 | 652,610 | 1,477,191 | 652,610 | 660,903 |
| Ending fund balance (projected) | $648,001 | $1,477,191 | $ 660,903 | $ 660,903 | 664,002 |
| Use of fund balance: | | | | | |
| Debt service reserve account balance (required) | | | | | (430,093) |
| Interest expense - November 1, 2021 | | | | | (200,704) |
| Projected fund balance surplus/(deficit) as of September 30, 2021 | | | | | $ 33,205 |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**SERIES 2018 AMORTIZATION SCHEDULE**

| | Principal | Prepayment | Coupon Rate | Interest | Debt Service | Bond Balance |
|---|---|---|---|---|---|---|
| 11/01/19 | | | | 220,588.75 | 220,588.75 | 8,710,000.00 |
| 05/01/20 | 130,000.00 | 580,000.00 | 4.125% | 220,588.75 | 350,588.75 | 8,000,000.00 |
| 11/01/20 | | | | 203,282.50 | 203,282.50 | 8,000,000.00 |
| 05/01/21 | 125,000.00 | | 4.125% | 203,282.50 | 328,282.50 | 7,875,000.00 |
| 11/01/21 | | | | 200,704.38 | 200,704.38 | 7,875,000.00 |
| 05/01/22 | 130,000.00 | | 4.125% | 200,704.38 | 330,704.38 | 7,745,000.00 |
| 11/01/22 | | | | 198,023.13 | 198,023.13 | 7,745,000.00 |
| 05/01/23 | 135,000.00 | | 4.125% | 198,023.13 | 333,023.13 | 7,610,000.00 |
| 11/01/23 | | | | 195,238.75 | 195,238.75 | 7,610,000.00 |
| 05/01/24 | 140,000.00 | | 4.125% | 195,238.75 | 335,238.75 | 7,470,000.00 |
| 11/01/24 | | | | 192,351.25 | 192,351.25 | 7,470,000.00 |
| 05/01/25 | 155,000.00 | | 4.750% | 192,351.25 | 347,351.25 | 7,315,000.00 |
| 11/01/25 | | | | 188,670.00 | 188,670.00 | 7,315,000.00 |
| 05/01/26 | 160,000.00 | | 4.750% | 188,670.00 | 348,670.00 | 7,155,000.00 |
| 11/01/26 | | | | 184,870.00 | 184,870.00 | 7,155,000.00 |
| 05/01/27 | 170,000.00 | | 4.750% | 184,870.00 | 354,870.00 | 6,985,000.00 |
| 11/01/27 | | | | 180,832.50 | 180,832.50 | 6,985,000.00 |
| 05/01/28 | 175,000.00 | | 4.750% | 180,832.50 | 355,832.50 | 6,810,000.00 |
| 11/01/28 | | | | 176,676.25 | 176,676.25 | 6,810,000.00 |
| 05/01/29 | 185,000.00 | | 4.750% | 176,676.25 | 361,676.25 | 6,625,000.00 |
| 11/01/29 | | | | 172,282.50 | 172,282.50 | 6,625,000.00 |
| 05/01/30 | 195,000.00 | | 5.100% | 172,282.50 | 367,282.50 | 6,430,000.00 |
| 11/01/30 | | | | 167,310.00 | 167,310.00 | 6,430,000.00 |
| 05/01/31 | 205,000.00 | | 5.100% | 167,310.00 | 372,310.00 | 6,225,000.00 |
| 11/01/31 | | | | 162,082.50 | 162,082.50 | 6,225,000.00 |
| 05/01/32 | 215,000.00 | | 5.100% | 162,082.50 | 377,082.50 | 6,010,000.00 |
| 11/01/32 | | | | 156,600.00 | 381,600.00 | 6,010,000.00 |
| 05/01/33 | 225,000.00 | | 5.100% | 156,600.00 | 156,600.00 | 5,785,000.00 |
| 11/01/33 | | | | 150,862.50 | 390,862.50 | 5,785,000.00 |
| 05/01/34 | 240,000.00 | | 5.100% | 150,862.50 | 150,862.50 | 5,545,000.00 |
| 11/01/34 | | | | 144,742.50 | 394,742.50 | 5,545,000.00 |
| 05/01/35 | 250,000.00 | | 5.100% | 144,742.50 | 144,742.50 | 5,295,000.00 |
| 11/01/35 | | | | 138,367.50 | 403,367.50 | 5,295,000.00 |
| 05/01/36 | 265,000.00 | | 5.100% | 138,367.50 | 138,367.50 | 5,030,000.00 |
| 11/01/36 | | | | 131,610.00 | 411,610.00 | 5,030,000.00 |
| 05/01/37 | 280,000.00 | | 5.100% | 131,610.00 | 131,610.00 | 4,750,000.00 |
| 11/01/37 | | | | 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 | | | | 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**

| | Principal | Prepayment | Coupon Rate | Interest | Debt Service | Bond 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 | 8,143,650.00 | - |
| **Total** | **8,130,000.00** | | | **8,107,667.52** | **24,367,667.52** | |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**ASSESSMENT COMPARISON**
**PROJECTED FISCAL YEAR 2021 ASSESSMENTS**

| On-Roll Assessments - 2018 Bond Area | | | | | |
|---|---|---|---|---|---|
| | | FY 2021 | | | FY 2020 |
| Product/Parcel | Units | O&M Assessment per Unit | DS Assessment per Unit | Total Assessment per Unit | Total Assessment per Unit |
| SF 40' | 67 | $ 430.63 | $ 778.64 | $ 1,209.27 | $ 1,288.77 |
| SF 50' | 36 | 430.63 | 973.29 | 1,403.92 | 1,483.42 |
| SF 60' | 31 | 430.63 | 1,167.95 | 1,598.58 | 1,678.08 |
| **Total** | **134** | | | | |

| Off-Roll Assessments - 2018 Bond Area | | | | | |
|---|---|---|---|---|---|
| | | FY 2021 | | | FY 2020 |
| Product/Parcel | Units | O&M Assessment per Unit | DS Assessment per Unit | Total Assessment per Unit | Total Assessment per Unit |
| SF 40' | 183 | $ 404.79 | $ 731.92 | $ 1,136.71 | $ 1,211.44 |
| SF 50' | 262 | 404.79 | 914.89 | 1,319.68 | 1,394.41 |
| SF 60' | 41 | 404.79 | 1,097.87 | 1,502.66 | 1,577.39 |
| **Total** | **486** | | | | |

| Off-Roll Assessments - Future Bond Area | | | | | |
|---|---|---|---|---|---|
| | | FY 2021 | | | FY 2020 |
| Product/Parcel | Units | O&M Assessment per Unit | DS Assessment per Unit | Total Assessment per Unit | Total Assessment per Unit |
| Townhome | 135 | $ 46.97 | $ - | $ 46.97 | n/a |
| SF 40' | 238 | 46.97 | - | 46.97 | n/a |
| SF 50' | 672 | 46.97 | - | 46.97 | n/a |
| SF 60' | 233 | 46.97 | - | 46.97 | n/a |
| **Total** | **1,278** | | | | |

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 5A

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LegalNotices

## Foreclosures

**NOTICE OF JUDICIAL SALE**

IN THE CIRCUIT COURT OF THE 9th JUDICIAL CIRCUIT IN AND FOR ORANGE COUNTY FLORIDA GENERAL JURISDICTION DIVISION
CASE NO.: 2019-CA-10357-O
PRIMERA MB, LLC, a Florida limited liability Company, and THIRD RAMA LLC, a Florida Limited liability company,
Plaintiff,
Vs.
ESPI 9743 GOLDEN OAK LLC, a Florida limited Liability company, ALIDA B. ESPINOZA, GOLDEN OAK PHASE I HOMEOWNERS ASSOCIATION, INC., a Florida not for profit corporation, UNKNOWN TENANT IN POSSESSION #1, and UNKNOWN TENANT IN POSSESSION #2, AND ALL PERSONS CLAIMING BY AND THROUGH THE ABOVE-MENTIONED DEFENDANTS,
Defendants,

NOTICE IS HEREBY GIVEN pursuant to an Order on Plaintiff's Motion to Reschedule Foreclosure Sale dated July 7, 2020, and the Order of Final Judgment of foreclosure dated February 20, 2020, and entered in the above-styled cause now pending in said Court, that I will sell to the highest and best bidder for cash at www.myorangeclerk.realforeclose.com, the Clerk's website for on-line auctions at 11:00 o'clock A.M. on the 26th day of August, 2020, the following described property as set forth in said Order or Final Judgment, to wit:

LOT 47, GOLDEN OAK PHASE IB, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN PLAT BOOK 75, PAGES 3 THROUGH 15 INCLUSIVE, OF THE PUBLIC RECORDS OF ORANGE COUNTY, FLORIDA

Address: 9743 Lounsberry Circle, Golden Oak, FL 32836

Any person claiming an interest in the surplus from the sale, if any, other than the property owner as of the date of the lis pendens, must file a claim within 60 days after the sale. Attorneys for the Plaintiffs: LAW OFFICES OF

LegalNotices

## Fictitious Name

**NOTICE UNDER FICTITIOUS NAME**

TO WHOM IT MAY CONCERN: Notice is hereby given that the undersigned pursuant to the "Fictitious Name Statute", Chapter 865.09, Florida Statutes, will register with the Division of Corporations, Department of State, State of Florida upon receipt of this notice. the fictitious name, to-wit:
**Shay Selections**
under which (I am) (we are) engaged in business at 10201 lee vista blvd That the (party) (parties) interested in said business enterprise is as follows:
**Shakiena Duke**
**10201 lee vista blvd**
Dated at orlando, Orange County , Florida, 07/24/2020
ORG6728549 7/31/2020

**NOTICE UNDER FICTITIOUS NAME**

TO WHOM IT MAY CONCERN: Notice is hereby given that the undersigned pursuant to the "Fictitious Name Statute", Chapter 865.09, Florida Statutes, will register with the Division of Corporations, Department of State, State of Florida upon receipt of this notice. the fictitious name, to-wit:
**Five Star Painting of Winter Park**
under which (I am) (we are) engaged in business at 2431 Aloma Avenue, Suite #129, Winter Park, FL 32792 That the (party) (parties) interested in said business enterprise is as follows:
**RMO Painting Services, LLC**
**432 Homer Avenue**
Dated at Longwood, Seminole County , Florida, 07/28/2020
SEM FL

**NOTICE UNDER FICTITIOUS NAME**

TO WHOM IT MAY CONCERN: Notice is hereby given that the undersigned pursuant to the "Fictitious Name Statute", Chapter 865.09, Florida Statutes, will register with the Division of Corporations, Department of State, State of Florida upon receipt of this notice. the fictitious name, to-wit:
**Clean Energy and Home Savings**
under which (I am) (we are) engaged in business at 12343 Coriander Dr That the (party) (parties) interested in said business

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

**NOTICE IS HEREBY GIVEN TO ALL LANDOWNERS WITHIN THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT, ADVISING OF A PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2020/2021 BUDGET, IMPOSITION, LEVY, COLLECTION, AND ENFORCEMENT OF OPERATION AND MAINTENANCE SPECIAL ASSESSMENTS, AND ADOPTION OF AN ASSESSMENT ROLL; NOTICE OF POSSIBLE REMOTE PROCEDURES DURING PUBLIC HEALTH EMERGENCY DUE TO COVID-19; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.**

The Board of Supervisors (the "Board") for the Harmony West Community Development District (the "District") will hold a public hearing and a regular meeting on Monday, August 24, 2020 at 10:00 a.m., at the offices of Johnston's Surveying, Inc., 900 Shady Lane, Kissimmee, Florida 34744.

It is anticipated that the public hearing and meeting will take place at the location above. In the event that the COVID-19 public health emergency prevents the hearing and meeting from occurring in-person, the District may conduct the public hearing by telephone or video conferencing communications media technology pursuant to governmental orders, including but not limited to Executive Orders 20-52, 20-69 and 20-123, issued by Governor DeSantis, and any extensions or supplements thereof, and pursuant to Section 120.54(5)(b)2., *Florida Statutes.*

*While it may be necessary to hold the above referenced public hearing and meeting utilizing communications media technology due to the current COVID-19 public health emergency, the District fully encourages public participation in a safe and efficient manner. To that end, anyone wishing to listen to and/or participate in the meeting can do so telephonically at 1-888-354-0094, Conference ID 2144145. Participants are strongly encouraged to submit questions and comments to the District Manager's Office at info@harmonywestcdd.net or by calling 561-571-00010 by August 21, 2020 at 12:00 p.m., in advance of the meeting to facilitate the Board's consideration of such questions and comments during the meeting.*

The purpose of the public hearing is to receive public comment and objections on the proposed (1) Fiscal Year 2020/2021 Budget, (2) imposition, levy, collection, and enforcement of annually recurring non-ad valorem special assessments to fund the proposed budget ("**O&M Assessments**") upon the lands located within the District, and (3) adoption of an assessment roll. The public hearing is being conducted pursuant to Florida law including Chapters 190 and 197, Florida Statutes. At the conclusion of the public hearing, the Board will, by resolution, adopt a budget and levy the O&M Assessments as finally approved by the Board. A regular Board meeting will also be held where the Board may consider any other business that may properly come before it.

A copy of the proposed budget, preliminary assessment roll, and the agenda for the hearing and meeting may be obtained at the offices of the District Manager, located at 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: (561) 571-0010 during normal business hours. In accordance with Section 189.016, Florida Statutes, the proposed budget will be posted on the District's website http://harmonywestcdd.net at least two days before the public hearing date.

The O&M Assessments are in addition to debt assessments, if any. The O&M Assessments are allocated on an equalized basis for all planned residential units within the District based upon the development plan on file with the District (which may change from year to year depending on market conditions). The proposed schedule of O&M Assessments is as follows: For platted units the proposed O&M Assessment is $479.52 per unit (exclusive of the cost of collection and early payment discounts). For un-platted properties the O&M Assessment is determined on an equal acreage basis based on the development plan for the un-platted properties (this documentation can be provided upon request). Amounts are preliminary and subject to change at the hearing and in any future year.

For platted lots the O&M Assessments (as well as any debt assessments) will be collected by the Osceola County Tax Collector on the November tax bill. For unplatted properties the O&M Assessments (as well as any debt assessments) will be collected directly by the District by sending out a bill prior to December 1 of each year.

By operation of law, the District's assessments each year constitute a lien against property located within the District just as do each year's property taxes. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. Failure to pay the District's assessments on the tax bill 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. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

CARRILLO & CARRILLO, P.A. 3676 S.W. 2nd Street Miami, Florida 33135 Tel. (305) 460-6001 Fax (305) 460-6002 Email: fcarrillo@carrillolawyers.com lcarrillo@carrillolawyers.com If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact the ADA Coordinator, Human Resources, Orange County Courthouse, 425 N. Orange Avenue, Suite 510, Orlando, Florida, (407) 836-2303, at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.

OS6725947 07/24, 07/31/20


growth /gr TH/ *noun*
**the process of increasing in amount, value or importance**

spot • ter/späd r/ *noun*
**the early bird who catches the worm and wins**

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(parties) interested in said business enterprise is as follows:
**Michael Anaya**
**12343 Coriander Dr**
Dated at ORLANDO, Orange County , Florida, 07/13/20

ORG

**NOTICE UNDER FICTITIOUS NAME**

TO WHOM IT MAY CONCERN: Notice is hereby given that the undersigned pursuant to the "Fictitious Name Statute", Chapter 865.09, Florida Statutes, will register with the Division of Corporations, Department of State, State of Florida upon receipt of this notice. the fictitious name, to-wit:
**7 AUTO SALES**
under which (I am) (we are) engaged in business at 11473 ORANGE BLOSSOM TRAIL. ORLANDO FL 32837 That the (party) (parties) interested in said business enterprise is as follows:
**N KEIROZ ASSOCIATION LLC**
**1238 TIMBERBEND CIRCLE. ORLANDO FL 32824**
Dated at ORLANDO, Orange County , Florida, 07/29/2020

ORG


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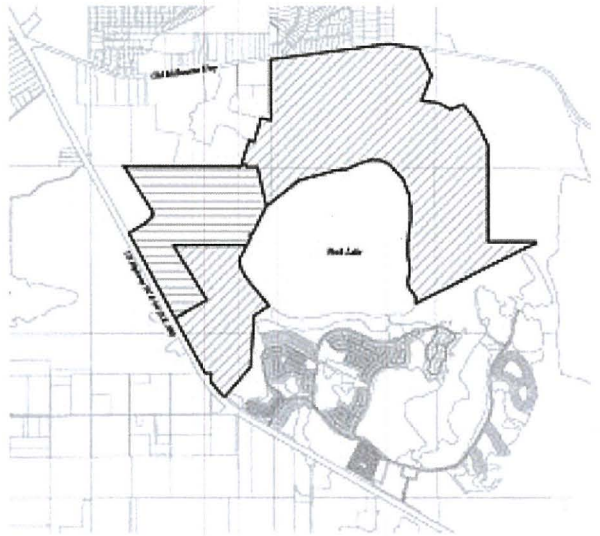
All affected property owners have the right to appear at the public hearing and the right to file written objections with the District within 20 days of publication of this notice. The public hearing and meeting are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The public hearing and meeting may be continued to a date, time, and place to be specified on the record at the hearing or meeting. There may be occasions when staff or board members may participate by speaker telephone.



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.

In accordance with the provisions of the Americans With Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District Office at (561) 571-0010 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1 for aid in contacting the District Office.

Craig Wrathell
District Manager

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 5B

# Harmony West Community Development District
## OFFICE OF THE DISTRICT MANAGER
### 2300 Glades Road, Suite 410W●Boca Raton, Florida 33431
### Phone: (561) 571-0010●Fax: (561) 571-0013●Toll-Free: (877) 276-0889


**THIS IS NOT A BILL – DO NOT PAY**

July 24, 2020

**VIA FIRST CLASS MAIL**

FORESTAR (USA) REAL ESTATE GROUP INC
12620 TELECOM DR
TAMPA, FL 33637

RE: Harmony West Community Development District
Notice of Hearing on Operation and Maintenance Assessments to Property

Dear Property Owner:

This letter is to provide you information about the Harmony West Community Development District ("**District**") and its proposed budget for its upcoming fiscal year (which begins on October 1). You are receiving this notice because Osceola County records indicate that you are a property owner within the District. The property you own that is the subject of this notice is identified by Parcel ID number(s): 19-26-32-0000-0013-0000 and 24-26-31-0000-0013-0000.

As you may know, the District is a local unit of special-purpose government located in unincorporated Osceola County, Florida. The District owns and maintains certain types of infrastructure improvements within the District. You are receiving this notice because the Board of Supervisors of the District approved a proposed operation and maintenance budget (the "**O&M Budget**") and plans to levy for the first time annually recurring non-ad valorem special assessments to fund the O&M Budget ("**O&M Assessments**")[1]. The O&M Assessments pay for the items described in the O&M Budget, including, but not limited to administrative costs, maintenance and upkeep throughout the community, and capital projects.

The total proposed annual O&M Assessment for your property is **$1,697** (exclusive of the cost of collection and early payment discounts, if any) based on your ownership of 28.45 gross acres of unplatted property in the District. The District expects to annually collect no more than $314,460, inclusive of the cost of collection and early payment discounts, in gross revenue as a result of the O&M Assessment.

The O&M Assessments are allocated on an equalized basis for all planned residential units within the District that are subject to capital assessment lien for Series 2018 Bonds issued by the District based upon the development plan on file with the District (which may change from year to year depending on market conditions). For platted units, the maximum O&M Assessments were set in the previous year at $510.13 per residential unit (inclusive of the cost of collection and early payment discounts). For un-platted properties, the maximum O&M Assessments were set in the previous year at $510.13 per residential unit equivalent converted to per gross acre assessment based on total amount of O&M Assessments on the planned residential units projected to be developed within such unplatted property in accordance with the development plan on file with the District divided by the total number of unplatted gross acres (inclusive of the cost of collection and early payment discounts).

For properties that are not subject to capital assessment lien for Series 2018 Bonds issued by the District, the O&M Assessments are allocated on an equal gross acreage basis and such properties are solely responsible for payment of the District's professional and administrative cost in proportion to the

[1] The O&M Assessments are in addition to the District's debt assessments or other assessments (if any).

number of residential units planned to be developed within such properties in relation to the total number of all planned residential units within the District. The maximum O&M Assessments are proposed to be set at $59.66 per gross acre based on 1,006.25 gross acres or $46.97 per planned residential unit based on 1,278 planned residential units (exclusive of the cost of collection and early payment discounts).

The District will hold a public hearing on **August 24, 2020**, at **10:00 a.m.** to be held via telephonic and virtual technology to receive public comments on the proposed adoption of its operation and maintenance budget (the "O&M Budget") for its upcoming fiscal year (which runs from October 1, 2020 – September 30, 2021) and the proposed levy of its annually recurring non-ad valorem special assessments to fund the O&M Budget ("O&M Assessments"). The public hearing may be continued to a date, time and place certain that will be announced at the hearing.

Pursuant to Governor DeSantis' Executive Order 20-69 (as extended by Executive Order 20-150) relating to the COVID-19 public health emergency and to protect the public and follow the CDC guidance regarding social distancing, members of the general public wishing to listen to and/or participate during the designated audience comments portion of the public hearing and meeting may do so by dialing 1-888-354-0094 and entering Conference ID, 2144145. The District will provide updates on its website, https://harmonywestcdd.net of any changes in how to participate as soon as possible.

Please note that you have the right to appear at this public hearing and express any objections, suggestions or comments you may have. You may also file written objections within 20 days of the date of this letter. In future years no public hearing related to the O&M Assessments is required to be held nor will a mailed notice related to the O&M Assessments be provided unless the O&M Assessments are proposed to be increased or another criterion within Section 197.3632(4), Florida Statutes is met.

For platted lots the O&M Assessments (as well as any debt assessments) will be collected by the Osceola County Tax Collector on the November tax bill. For unplatted properties the O&M Assessments (as well as any debt assessments) will be collected directly by the District by sending out a bill prior to December 1 of each year.

By operation of law, the District's assessments each year constitute a lien against your property located within the District just as do each year's property taxes. For delinquent assessments that were initially directly billed by the District, the District may initiate a foreclosure action or may place the delinquent assessments on the next year's county tax bill. It is important to pay your assessments because failure to pay the District's assessments on the tax bill 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. The District's decision to collect assessments on the tax roll or by direct billing does not preclude the District from later electing to collect those or other assessments in a different manner at a future time.

For more information or a copy of the O&M Budget, please visit the District's website at http://harmonywestcdd.net. I hope this information is helpful. If you have any questions, please do not hesitate to contact my office at the address listed in the header above or by telephone at (561) 571-0010. We look forward to your continued interest in the District.

Sincerely,

Cindy Cerbone

Cindy Cerbone
District Manager

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 5C

**RESOLUTION 2020-06**

**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 2020/2021; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS; 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 is located in Osceola County, Florida ("**County**"); 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 hereby determines to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2020 and ending September 30, 2021 ("**Fiscal Year 2020/2021**"), attached hereto as **Exhibit A;** and

**WHEREAS,** the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the Adopted Budget; and

**WHEREAS,** the provision of such services, facilities, and operations is a benefit to lands within the District; and

**WHEREAS,** Chapter 190, *Florida Statutes*, provides that the District may impose special assessments on benefitted lands within the District; and

**WHEREAS,** it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Adopted Budget; and

**WHEREAS,** the District has previously levied an assessment for debt service, which the District desires to collect for Fiscal Year 2020/2021; and

**WHEREAS,** Chapter 197, *Florida Statutes*, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector

("**Uniform Method**"), and the District has previously authorized the use of the Uniform Method by, among other things, entering into agreements with the Property Appraiser and Tax Collector of the County for that purpose; and

**WHEREAS,** it is in the best interests of the District to adopt the assessment roll ("**Assessment Roll**") attached to this Resolution as **Exhibit B**, and to certify the Assessment Roll to the County Tax Collector pursuant to the Uniform Method; and

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

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

**SECTION 1. BENEFIT & ALLOCATION 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 benefits 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.

**SECTION 2. ASSESSMENT IMPOSITION.** Pursuant to Chapters 170, 190 and 197, *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.

**SECTION 3. COLLECTION AND ENFORCEMENT; PENALTIES; INTEREST.**

**A. Tax Roll Assessments.** The operation and maintenance special assessments and previously levied debt service special assessments shall be collected at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in **Exhibits A and B.**

**B. Future Collection Methods.** The decision to collect special assessments by any particular method – e.g., on the tax roll or by direct bill – does not mean that such method will be used to collect special assessments in future years, and the District reserves the right in its sole discretion to select collection methods in any given year, regardless of past practices.

**SECTION 4. ASSESSMENT ROLL.** The District's Assessment Roll, attached to this Resolution as **Exhibit B**, is hereby certified to the County Tax Collector and shall be collected by

the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Harmony West Community Development District.

**SECTION 5. ASSESSMENT ROLL AMENDMENT.** The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

**SECTION 6. SEVERABILITY.** The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

**SECTION 7. EFFECTIVE DATE.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Harmony West Community Development District.

**PASSED AND ADOPTED** this 24th day of August, 2020.

ATTEST:

**HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT**

_____
Secretary/Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget
Exhibit B: Assessment Roll (Uniform Method)
Assessment Roll (Direct Collect)

**Exhibit A:** Budget

**Exhibit B:** Assessment Roll

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 6

# Harmony West Community Development District

## ANNUAL FINANCIAL REPORT

## September 30, 2019

**Harmony West Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2019**

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Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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# REPORT OF INDEPENDENT AUDITORS

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

## Report on the Financial Statements

We have audited the accompanying financial statements of Harmony West Community Development District as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

## Management's Responsibility 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; this includes 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.

## Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Accounting Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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

To the Board of Supervisors
Harmony West Community Development District

**Opinion**

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, and each major fund of Harmony West Community Development District as of September 30, 2019, and the respective changes in financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters**

*Management's Discussion and Analysis*

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economical 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 principally of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with the 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 4, 2020 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

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

June 4, 2020

**Harmony West Community Development District**
**MANAGEMENT'S DISCUSSION AND ANALYSIS**
**For the Year Ended September 30, 2019**

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 and physical environment.

*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 construction in progress, 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, 2019.

- The District's liabilities exceeded assets by $(157,422). Net investment in capital assets was $(188,626), restricted net position was $38,694 and unrestricted net position was $(7,490).

- Governmental activities revenues totaled $822,743 while governmental activities expenses totaled $526,147.

## 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**

| | Governmental Activities | |
|---|---|---|
| | **2019** | **2018** |
| Current assets | $ 216,373 | $ 26,906 |
| Restricted assets | 482,291 | 5,237,260 |
| Capital assets, net | 8,074,786 | 5,540,048 |
| Total Assets | 8,773,450 | 10,804,214 |
| Current liabilities | 350,872 | 2,548,322 |
| Non current liabilities | 8,580,000 | 8,710,000 |
| Total Liabilities | 8,930,872 | 11,258,322 |
| Net Position | | |
| Net investment in capital assets | (188,626) | (352,736) |
| Restricted net position | 38,694 | - |
| Unrestricted | (7,490) | (101,282) |
| Total Net Position | $ (157,422) | $ (454,018) |

The increase in current assets is related to the special assessments receivable at current year end.

The decrease in current liabilities is mainly related to the contracts/retainage payable in the prior year.

The decrease in restricted assets and the increase in capital assets is related to the capital additions in the current year.

The increase in net position is related to revenues exceeding expenses in the current year

## OVERVIEW OF THE FINANCIAL STATEMENTS (CONTINUED)

### Financial Analysis of the District (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**

| | Governmental Activities | |
|---|---|---|
| | 2019 | 2018 |
| Program Revenues | | |
| Charges for services | $ 218,178 | $ - |
| Contributions | 566,834 | 87,888 |
| Investment income | 37,731 | 12,788 |
| Total Revenues | 822,743 | 100,676 |
| Expenses | | |
| General government | 83,744 | 87,862 |
| Interest and other charges | 442,403 | 466,832 |
| Total Expenses | 526,147 | 554,694 |
| Change in Net Position | 296,596 | (454,018) |
| Net Position - Beginning of Year | (454,018) | - |
| Net Position - End of Year | $ (157,422) | $ (454,018) |

The increase in charges for services is related to the fact that this is the first year the District levied special assessments.

The increase in contributions is related to developer contributions in the current year to complete the capital project.

## 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, 2019 and 2018.

| | Governmental Activities | |
|---|---|---|
| | 2019 | 2018 |
| Construction in progress | $ 8,074,786 | $ 5,540,048 |

Current year activity consisted of additions to construction in progress of $2,534,738.

### General Fund Budgetary Highlights

Actual expenditures were less than the final budget because there were less legal fee expenditures than were anticipated.

There were no amendments to the September 30, 2019 budget of the District.

### Economic Factors and Next Year's Budget

Harmony West Community Development District does not expect any economic factors to have any significant effect on the financial position or results of operations of the District in fiscal year 2020.

### 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, 2019**

| | Governmental Activities |
|---|---|
| ASSETS | |
| Current Assets | |
| Cash | $ 12,317 |
| Assessments receivable | 186,815 |
| Due from developer | 17,241 |
| Total Current Assets | 216,373 |
| Non-current Assets | |
| Restricted Assets | |
| Investments at fair value | 482,291 |
| Capital assets not being depreciated | |
| Construction in progress | 8,074,786 |
| Total Non-Current Assets | 8,557,077 |
| Total Assets | 8,773,450 |
| | |
| LIABILITIES | |
| Current Liabilities | |
| Accounts payable and accrued expenses | 16,853 |
| Contracts/retainage payable | 16,495 |
| Due to developer | 3,700 |
| Accrued interest | 183,824 |
| Bonds payable - current | 130,000 |
| Total Current Liabilities | 350,872 |
| Non-current Liabilities | |
| Bonds payable | 8,580,000 |
| Total Liabilities | 8,930,872 |
| | |
| NET POSITION | |
| Net investment in capital assets | (188,626) |
| Restricted for debt service | 38,694 |
| Unrestricted | (7,490) |
| Total Net Position | $ (157,422) |

See accompanying notes to financial statements.

**Harmony West Community Development District**
**STATEMENT OF ACTIVITIES**
**For the Year Ended September 30, 2019**

| Functions/Programs | Expenses | Program Services: Charges for Services | Program Services: Operating Contributions | Program Services: Capital Contributions | Net (Expenses) Revenues and Changes in Net Position: Governmental Activities |
|---|---|---|---|---|---|
| Governmental Activities | | | | | |
| General government | $ (83,744) | $ 8,980 | $ 83,743 | $ 467,247 | $ 476,226 |
| Interest and other charges | (442,403) | 209,198 | 15,844 | - | (217,361) |
| Total Governmental Activities | $ (526,147) | $ 218,178 | $ 99,587 | $ 467,247 | 258,865 |
| **General Revenues** | | | | | |
| Investment income | | | | | 37,731 |
| Change in Net Position | | | | | 296,596 |
| Net Position - October 1, 2018 | | | | | (454,018) |
| Net Position - September 30, 2019 | | | | | $ (157,422) |

See accompanying notes to financial statements.

**Harmony West Community Development District**
**BALANCE SHEET –**
**GOVERNMENTAL FUNDS**
**September 30, 2019**

| | General | Debt Service | Capital Projects | Total Governmental Funds |
|---|---|---|---|---|
| ASSETS | | | | |
| Cash | $ 12,317 | $ - | $ - | $ 12,317 |
| Assessments receivable | - | 186,815 | - | 186,815 |
| Due from developer | 17,241 | - | - | 17,241 |
| Restricted Assets | | | | |
| Investments, at fair value | - | 465,796 | 16,495 | 482,291 |
| Total Assets | $ 29,558 | $ 652,611 | $ 16,495 | $ 698,664 |
| LIABILITIES DEFERRED INFLOWS AND FUND BALANCES | | | | |
| LIABILITIES | | | | |
| Accounts payable and accrued expenses | $ 16,853 | $ - | $ - | $ 16,853 |
| Contracts/retainage payable | - | - | 16,495 | 16,495 |
| Due to developer | 3,700 | - | - | 3,700 |
| Total Liabilities | 20,553 | - | 16,495 | 37,048 |
| DEFERRED INFLOWS | | | | |
| Deferred revenues | 4,563 | - | - | 4,563 |
| FUND BALANCES | | | | |
| Restricted | | | | |
| Debt service | - | 652,611 | - | 652,611 |
| Unassigned | 4,442 | - | - | 4,442 |
| Total Fund Balances | 4,442 | 652,611 | - | 657,053 |
| Total Liabilities, Deferred Inflows and Fund Balances | $ 29,558 | $ 652,611 | $ 16,495 | $ 698,664 |

See accompanying notes to financial statements.

**Harmony West Community Development District**
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**
**September 30, 2019**

| | | |
|---|---|---|
| Total Governmental Fund Balances | $ | 657,053 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets not being depreciated, construction in progress in governmental activities are not current financial resources and therefore, are not reported at the fund level. | | 8,074,786 |
| Long-term liabilities, including bonds payable, are not due and payable from current financial resources and therefore, are not reported at the fund level. | | (8,710,000) |
| Unavailable revenues are recognized as deferred inflows at the fund level, but this amount is recognized as revenues at the government-wide level. | | 4,563 |
| Accrued interest is not payable from current financial resources and therefore, is not reported at the fund level. | | (183,824) |
| Net Position of Governmental Activities | $ | (157,422) |

See accompanying notes to financial statements.

**Harmony West Community Development District**
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**
**IN FUND BALANCES – GOVERNMENTAL FUNDS**
**For the Year Ended September 30, 2019**

| | General | Debt Service | Capital Projects | Total Governmental Funds |
|---|---|---|---|---|
| Revenues | | | | |
| Special assessments | $ 8,980 | $ 209,198 | $ - | $ 218,178 |
| Developer contributions | 79,180 | 15,844 | 467,247 | 562,271 |
| Investment income | - | 11,674 | 26,057 | 37,731 |
| Total Revenues | 88,160 | 236,716 | 493,304 | 818,180 |
| Expenditures | | | | |
| Current | | | | |
| General government | 83,744 | - | - | 83,744 |
| Capital outlay | - | - | 2,534,738 | 2,534,738 |
| Debt Service | | | | |
| Interest | - | 354,167 | - | 354,167 |
| Total Expenditures | 83,744 | 354,167 | 2,534,738 | 2,972,649 |
| Excess of revenues over/(under) expenditures | 4,416 | (117,451) | (2,041,434) | (2,154,469) |
| Other Financing Sources/(Uses) | | | | |
| Transfer in | - | - | 8,478 | 8,478 |
| Transfer out | - | (8,478) | - | (8,478) |
| Total Other Financing Sources/(Uses) | - | (8,478) | 8,478 | - |
| Net change in fund balances | 4,416 | (125,929) | (2,032,956) | (2,154,469) |
| Fund Balances - October 1, 2018 | 26 | 778,540 | 2,032,956 | 2,811,522 |
| Fund Balances - September 30, 2019 | $ 4,442 | $ 652,611 | $ - | $ 657,053 |

See accompanying notes to financial statements.

**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, 2019**

| | | |
|---|---|---|
| Net Change in Fund Balances - Total Governmental Funds | $ | (2,154,469) |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Capital outlay is reported as an expenditure at the fund level. However at the government-wide level, the cost of these assets is capitalized and depreciated over the estimated useful life. This is the amount of capital outlay during the year. | | 2,534,738 |
| Revenues in the Statement of Activities that do not provide current financial resources are reported as deferred inflows of resources in the governmental funds. This is the change in deferred inflows of resources in the current year. | | 4,563 |
| 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. | | (88,236) |
| Change in Net Position of Governmental Activities | $ | 296,596 |

See accompanying notes to financial statements.

**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, 2019**

| | Original Budget | Final Budget | Actual | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| Revenues | | | | |
| Special assessments | $ - | $ - | $ 8,980 | $ 8,980 |
| Developer contributions | 84,575 | 84,575 | 79,180 | (5,395) |
| Total Revenues | 84,575 | 84,575 | 88,160 | 3,585 |
| Expenditures | | | | |
| Current | | | | |
| General government | 84,575 | 84,575 | 83,744 | 831 |
| Net Change in Fund Balances | - | - | 4,416 | 4,416 |
| Fund Balances - October 1, 2018 | - | - | 26 | 26 |
| Fund Balances - September 30, 2019 | $ - | $ - | $ 4,442 | $ 4,442 |

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.

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

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

General Fund – 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)

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

Capital Projects Fund – 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 construction in progress, 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.

#### 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.

#### e. Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future reporting period(s) and so will not be recognized as an inflow of resources (revenue) until then. The District only has one item that qualifies for reporting in this category. Deferred revenues are reported only in the governmental funds balance sheet. This amount is deferred and recognized as an inflow of resources in the period that amounts become available.

## 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, $657,053, differs from "net position" of governmental activities, $(157,422), 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.

| | |
|---|---|
| Construction in progress | $ 8,074,786 |

**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, 2019 were:

| | |
|---|---|
| Bonds payable | $ (8,710,000) |

**Deferred Revenues**

Certain receivables, not received within a certain time after year end are not recognized at the fund level, but is recognized when earned at the government-wide level.

| | |
|---|---|
| Deferred revenues | $ 4,563 |

**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 | $ (183,824) |

## 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, $(2,154,469), differs from the "change in net position" for governmental activities, $296,596, 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 purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decrease by the amount of depreciation charged for the year.

| | |
|---|---|
| Capital outlay | $ 2,534,738 |

**Long-term debt transactions**

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 | $ (88,236) |

**Deferred inflows of resources**

Deferred inflows of resources reported in the governmental funds are recognized as revenues in the Statement of Activities.

| | |
|---|---|
| Net change in deferred inflows of resources | $ 4,563 |

## 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, 2019, the District's bank balance was and carrying value were $12,317. 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.

As of September 30, 2019, the District has the following investment and maturity:

| Investment | Maturity | Fair Value |
|---|---|---|
| First American Govt Obligation Fd | 24 days * | $ 482,291 |

* 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, 2019, the District's investments in First American Govt Obligation Fund were 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 Govt 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, 2019 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, 2019 was as follows:

| | Balance October 1, 2018 | Additions | Deletions | Balance September 30, 2019 |
|---|---|---|---|---|
| **Governmental Activities:** | | | | |
| Capital assets, not being depreciated: | | | | |
| Construction in progress | $ 5,540,048 | $ 2,534,738 | $ - | $ 8,074,786 |

## NOTE E – LONG-TERM DEBT

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. | $ 8,710,000 |

The annual requirements to amortize the principal and interest of the bonds outstanding as of September 30, 2019 are as follows:

| Year Ending September 30, | Principal | Interest | Total |
|---|---|---|---|
| 2020 | $ 130,000 | $ 441,178 | $ 571,178 |
| 2021 | 140,000 | 435,815 | 575,815 |
| 2022 | 145,000 | 430,040 | 575,040 |
| 2023 | 150,000 | 424,059 | 574,059 |
| 2024 | 155,000 | 417,871 | 572,871 |
| 2025-2029 | 905,000 | 1,966,188 | 2,871,188 |
| 2030-2034 | 1,155,000 | 1,730,250 | 2,885,250 |
| 2035-2039 | 1,490,000 | 1,403,850 | 2,893,850 |
| 2040-2044 | 1,930,000 | 973,876 | 2,903,876 |
| 2045-2049 | 2,510,000 | 409,239 | 2,919,239 |
| Totals | $ 8,710,000 | $ 8,632,366 | $ 17,342,366 |

## 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:

1. 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.

| | Bonds | |
|---|---|---|
| | Reserve Balance | Reserve Requirement |
| Series 2018 Special Assessment Bonds | $ 427,343 | $ 430,093 |

## NOTE F – RELATED PARTY TRANSACTIONS

All voting members of the Board of Supervisors are employed by the Developer or a related entity. The District received $562,271 in contributions from the Developer for the year ended September 30, 2019 with $204,056 still due from Developer at year-end.

## NOTE G – 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 H – 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.

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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

To the Board of Supervisors
Harmony 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 of Harmony West Community Development District, as of and for the year ended September 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated June 4, 2020.

## Internal Control Over Financial Reporting

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

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 over financial reporting 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 may exist that have not been identified.

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

Board of Supervisors
Harmony West Community Development District

**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

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

June 4, 2020

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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# 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, 2019, and have issued our report thereon dated June 4, 2020.

## 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 4, 2020, 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.c. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2019 for the Harmony West Community Development District.

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

To the Board of Supervisors
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.

**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 4, 2020

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

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**INDEPENDENT ACCOUNTANT'S 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, 2019. 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 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, 2019.

Berger Toombs Elam Gaines & Frank

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

June 4, 2020

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 7

**RESOLUTION 2020-07**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT HEREBY ACCEPTING THE AUDITED FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

**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 Report for Fiscal Year 2019;

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

1. The Audited Financial Report for Fiscal Year 2019, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2019, for the period ending September 30, 2019; and

2. A verified copy of said Audited Financial Report for Fiscal Year 2019 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

**PASSED AND ADOPTED** this 24th day of August, 2020.

**HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 8

**RESOLUTION 2020-08**

**A RESOLUTION OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATES, TIMES AND LOCATIONS FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS OF THE DISTRICT FOR FISCAL YEAR 2020/2021 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*, being situated entirely within Osceola County, Florida; and

**WHEREAS,** the Board of Supervisors of the District ("Board") is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS,** all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, *Florida Statutes*; and

**WHEREAS,** the Board is statutorily required to file annually, with the local governing authority and the Florida Department of Economic Opportunity, a schedule of its regular meetings.

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

**SECTION 1. ADOPTING REGULAR MEETING SCHEDULE.** Regular meetings of the District's Board shall be held during Fiscal Year 2020/2021 as provided on the schedule attached hereto as **Exhibit A**.

**SECTION 2. FILING REQUIREMENT.** In accordance with Section 189.015(1), *Florida Statutes*, the District's Secretary is hereby directed to file a schedule of the District's regular meetings annually with Osceola County and the Florida Department of Economic Opportunity.

**SECTION 3. EFFECTIVE DATE.** This Resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 24th day of August, 2020.

Attest:

**HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT**

_____
Secretary/Assistant Secretary

_____
Chair/Vice Chair, Board of Supervisors

**Exhibit A**

| HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT | | |
|---|---|---|
| | | |
| **BOARD OF SUPERVISORS FISCAL YEAR 2020/2021 MEETING SCHEDULE** | | |
| | | |
| **LOCATION**<br>*Johnston's Surveying, Inc., 900 Shady Lane, Kissimmee, Florida 34744* | | |
| | | |
| **DATE** | **POTENTIAL DISCUSSION/FOCUS** | **TIME** |
| | | |
| **October 26, 2020** | **Regular Meeting** | **10:00 AM** |
| | | |
| **November 3, 2020** | **Landowners' Meeting** | **10:00 AM** |
| | | |
| **November 23, 2020** | **Regular Meeting** | **10:00 AM** |
| | | |
| **January 25, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **February 22, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **March 22, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **April 26, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **May 24, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **June 28, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **July 26, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| **August 23, 2021** | **Public Hearing & Regular Meeting** | **10:00 AM** |
| | | |
| **September 27, 2021** | **Regular Meeting** | **10:00 AM** |
| | | |
| | | |

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 9

# HARMONY WEST
# COMMUNITY DEVELOPMENT DISTRICT
# FINANCIAL STATEMENTS
# UNAUDITED
# JULY 31, 2020

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**BALANCE SHEET**
**GOVERNMENTAL FUNDS**
**JULY 31, 2020**

| | General Fund | Debt Service Fund | Capital Projects Fund | Total Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash | $ 186,063 | $ - | $ - | $ 186,063 |
| Investments | | | | |
| Revenue | - | 231,299 | - | 231,299 |
| Reserve | - | 430,093 | - | 430,093 |
| Prepayment | - | 396 | - | 396 |
| Capitalized interest | - | 5 | - | 5 |
| Construction | - | - | 7 | 7 |
| Accounts receivable | 25 | - | - | 25 |
| Due from general fund | - | 27 | - | 27 |
| Utility deposit | 7,930 | - | - | 7,930 |
| Total assets | $ 194,018 | $ 661,820 | $ 7 | $ 855,845 |
| **LIABILITIES AND FUND BALANCES** | | | | |
| Liabilities: | | | | |
| Due to debt service fund | $ 27 | $ - | $ - | $ 27 |
| Landowner advance | 3,700 | - | - | 3,700 |
| Total liabilities | 3,727 | - | - | 3,727 |
| Fund balances: | | | | |
| Restricted | | | | |
| Debt service | - | 661,820 | - | 661,820 |
| Capital projects | - | - | 7 | 7 |
| Unassigned | 190,291 | - | - | 190,291 |
| Total fund balances | 190,291 | 661,820 | 7 | 852,118 |
| Total liabilities and fund balances | $ 194,018 | $ 661,820 | $ 7 | $ 855,845 |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**GENERAL FUND**
**FOR THE PERIOD ENDED JULY 31, 2020**

| | Current Month | Year to Date | Budget | % of Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Developer contribution | $ - | $ 4,563 | $ - | N/A |
| Assessment levy: on-roll | - | 66,685 | 65,626 | 102% |
| Assessment levy: off-roll | - | 238,321 | 238,321 | 100% |
| Total revenues | - | 309,569 | 303,947 | 102% |
| | | | | |
| **EXPENDITURES** | | | | |
| **Professional & administrative** | | | | |
| Management/accounting/recording | 4,000 | 40,000 | 48,000 | 83% |
| Legal - general counsel | 560 | 5,110 | 15,000 | 34% |
| Engineering | 350 | 834 | 2,500 | 33% |
| Audit | - | 5,200 | 5,750 | 90% |
| Arbitrage rebate calculation | - | - | 750 | 0% |
| Dissemination agent | 83 | 833 | 1,000 | 83% |
| Trustee | - | - | 5,250 | 0% |
| Telephone | 17 | 166 | 200 | 83% |
| Postage | - | 66 | 500 | 13% |
| Printing & binding | 42 | 417 | 500 | 83% |
| Legal advertising | 1,384 | 2,296 | 1,200 | 191% |
| Annual district filing fee | - | 175 | 175 | 100% |
| Insurance | - | 5,875 | 5,500 | 107% |
| Contingencies | - | 104 | 750 | 14% |
| Website | | | | |
| Hosting & maintenance | - | 705 | 705 | 100% |
| ADA compliance | - | 199 | 200 | 100% |
| Total professional & administrative | 6,436 | 61,980 | 87,980 | 70% |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**GENERAL FUND**
**FOR THE PERIOD ENDED JULY 31, 2020**

| | Current Month | Year to Date | Budget | % of Budget |
|---|---|---|---|---|
| **Field operations and maintenance** | | | | |
| Field operations manager | - | 600 | 3,600 | 17% |
| Field operations accountant | - | - | 1,750 | 0% |
| Landscaping contract labor | 18,000 | 33,280 | 90,000 | 37% |
| Insurance: property | - | 3,976 | 2,500 | 159% |
| Pest / fertilization | - | 4,800 | 18,000 | 27% |
| Backflow prevention test | - | - | 150 | 0% |
| Irrigation maintenance / repair | 95 | 95 | 5,000 | 2% |
| Plants, shrubs & mulch | - | - | 10,000 | 0% |
| Annuals | 3,505 | 3,505 | 3,500 | 100% |
| Tree trimming | - | - | 7,000 | 0% |
| Signage | - | - | 1,000 | 0% |
| General maintenance | 1,309 | 2,376 | 4,000 | 59% |
| Fence / wall repair | - | - | 1,500 | 0% |
| Aquatic control - waterway | 271 | 1,084 | 18,000 | 6% |
| Electric: | | | | |
| Irrigation | - | - | 4,200 | 0% |
| Street lights | 1,761 | 1,761 | 30,500 | 6% |
| Entrance signs | - | - | 1,800 | 0% |
| Water irrigation | 266 | 8,649 | 9,600 | 90% |
| Total field operations and maintenance | 25,207 | 60,126 | 212,100 | 28% |
| | | | | |
| **Other fees & charges** | | | | |
| Property appraiser | - | 280 | - | N/A |
| Tax collector | - | 1,333 | 1,367 | 98% |
| Total other fees & charges | - | 1,613 | 1,367 | 118% |
| Total expenditures | 31,643 | 123,719 | 301,447 | 41% |
| | | | | |
| Excess/(deficiency) of revenues over/(under) expenditures | (31,643) | 185,850 | 2,500 | |
| | | | | |
| Net change in fund balances | (31,643) | 185,850 | 2,500 | |
| Fund balances - beginning | 221,934 | 4,441 | - | |
| Fund balances - ending | $ 190,291 | $ 190,291 | $ 2,500 | |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**DEBT SERVICE FUND SERIES 2018**
**FOR THE PERIOD ENDED JULY 31, 2020**

| | Current Month | Year To Date | Budget | % of Budget |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Assessment levy: on-roll | $ - | $ 120,371 | $ 118,477 | 102% |
| Assessment levy: off-roll | - | 457,446 | 457,446 | 100% |
| Assessment prepayments | - | 580,396 | - | N/A |
| Interest | 3 | 4,582 | - | N/A |
| Total revenues | 3 | 1,162,795 | 575,923 | 202% |
| **EXPENDITURES** | | | | |
| **Debt service** | | | | |
| Principal | - | 130,000 | 130,000 | 100% |
| Principal prepayment | - | 580,000 | - | N/A |
| Interest | - | 441,178 | 441,178 | 100% |
| Total debt service | - | 1,151,178 | 571,178 | 202% |
| **Other fees & charges** | | | | |
| Tax collector | - | 2,407 | 2,468 | 98% |
| Total other fees and charges | - | 2,407 | 2,468 | 98% |
| Total expenditures | - | 1,153,585 | 573,646 | 201% |
| Excess/(deficiency) of revenues over/(under) expenditures | 3 | 9,210 | 2,277 | |
| Fund balances - beginning | 661,817 | 652,610 | 645,724 | |
| Fund balances - ending | $ 661,820 | $ 661,820 | $ 648,001 | |

**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**
**STATEMENT OF REVENUES, EXPENDITURES,**
**AND CHANGES IN FUND BALANCES**
**CAPITAL PROJECTS FUND SERIES 2018**
**FOR THE PERIOD ENDED JULY 31, 2020**

| | Current Month | Year To Date |
|---|---|---|
| **REVENUES** | | |
| Interest | $ - | $ 7 |
| Total revenues | - | 7 |
| | | |
| **EXPENDITURES** | - | - |
| Total expenditures | - | - |
| | | |
| Excess/(deficiency) of revenues over/(under) expenditures | - | 7 |
| Fund balances - beginning | 7 | - |
| Fund balances - ending | $ 7 | $ 7 |

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 10

**DRAFT**

**MINUTES OF MEETING**
**HARMONY WEST**
**COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Harmony West Community Development District held a Telephonic Public Meeting on May 18, 2020 at 10:00 a.m.**,** at **1-888-354-0094, CONFERENCE ID: 2144145**.

**Present at the meeting, via telephone, were:**

| | |
|---|---|
| Richard Jerman | Chair |
| Denver Marlow | Vice Chair |
| Jennifer Jerman | Assistant Secretary |
| John "Chris" Tyree | Assistant Secretary |

**Also present, via telephone, were:**

| | |
|---|---|
| Craig Wrathell | District Manager |
| Cindy Cerbone | Wrathell, Hunt and Associates, LLC |
| Daniel Rom | Wrathell, Hunt and Associates, LLC |
| Vivek Babbar | District Counsel |
| Mark Stehli | District Engineer |
| Mark Hills | Field Operations Manager |

**FIRST ORDER OF BUSINESS** **Call to Order/Roll Call**

Mr. Wrathell called the meeting to order at 10:10 a.m. In consideration of the COVID-19 pandemic, this meeting was being held telephonically, as permitted under the Florida Governor's Executive Orders 20-52, 20-69 and 20-112, issued on March 9, 2020, March 20, 2020 and April 29, 2020, respectively, which allow local governmental public meetings to occur telephonically. The meeting was advertised to be held telephonically and the meeting agenda was posted on the District's website.

Supervisors Richard Jerman, Denver Marlow, Jennifer Jerman and Chris Tyree were present, telephonically. Supervisor Madison was not present.

**SECOND ORDER OF BUSINESS** **Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS** **Administration of Oath of Office to Newly Appointed Supervisors, John C Tyree [Seat 2] and Alex Madison [Seat 3]**

Mr. Wrathell, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Tyree. He reviewed the following items:

**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**

Mr. Wrathell stated Mr. Madison would be sworn in prior to the next meeting.

**FOURTH ORDER OF BUSINESS** **Consideration of Resolution 2020-02, Approving Proposed Budget(s) for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date**

Mr. Wrathell presented Resolution 2020-02. He reviewed the assessment table, on and off-roll assessments for the 2018 Bond area, off-roll assessments for the future bond area and the proposed Fiscal Year 2021 budget line item increases, decreases and adjustments compared to the Fiscal Year 2020 budget and discussed the reasons.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, Resolution 2020-02, Approving Proposed Budget(s) for Fiscal Year 2020/2021 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 24, 2020 at 10:00 a.m., at Johnston's Surveying, Inc., 900 Shady Lane, Kissimmee, Florida 34744, or, if necessary, remotely by media technology or telephone, pursuant to the Florida Governor's Executive Orders; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.**

**FIFTH ORDER OF BUSINESS** **Consideration of Resolution 2020-03, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date**

Mr. Wrathell presented Resolution 2020-03. This policy memorializes the District's internal controls, to coincide with recent changes in the Florida Statutes.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, Resolution 2020-03, Adopting an Internal Controls Policy Consistent with Section 218.33, Florida Statutes; Providing an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS** **Consideration of Resolution 2020-04, Designating a Date, Time, and Location for Landowners' Meeting of the District, and Providing for an Effective Date**

Mr. Wrathell presented Resolution 2020-04.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, Resolution 2020-04, Designating a Date, Time, and Location of November 3, 2020 at 10:00 a.m., at The Lakes Clubhouse, 7575 Five Oaks Drive, Harmony, Florida, 34773 for Landowners' Meeting of the District, and Providing for an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS** **Consideration of Engineer's Certification of Completion for Phase 1A Project**

Mr. Stehli presented the Engineer's Certification of Completion for the Phase 1A Project, which applied to the first 134 units. Upon completion of all improvements relating to the 2018 Bonds, another Certificate of Completion would be provided.

**On MOTION by Mr. Marlow and seconded by Mr. Tyree, with all in favor, the Engineer's Certification of Completion for Phase 1A Project, was approved.**

**EIGHTH ORDER OF BUSINESS** **Consider Conveyance of Phase 1A Common Area Tracts**

Mr. Babbar presented the Phase 1A Common Area Tracts conveyance documents, which were part of the Bond documents. He and Developer's Counsel worked on the conveyance, which occurred earlier this year. This item was presented for ratification.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, conveyance of the Phase 1A Common Area Tracts, as described by District Counsel, was ratified.**

**NINTH ORDER OF BUSINESS** **Consideration of Engineer's Certification of Completion for Offsite Utility Improvements U.S. 192**

Mr. Stehli presented the Engineer's Certification of Completion for Offsite Utility Improvements U.S. 192.

**On MOTION by Mr. Marlow and seconded by Mr. Tyree, with all in favor, the Engineer's Certification of Completion for Offsite Utility Improvements U.S. 192, was approved.**

**TENTH ORDER OF BUSINESS** **Ratification of Beacon Landscaping, Inc, Landscape Maintenance Agreement**

Mr. Hills presented the following Agreements from the Tenth, Eleventh, Twelfth Thirteenth and Fourteenth Orders of Business, which were previously executed:

- Association Solutions of Central Florida, Inc., Field Operations Management Agreement: Designates Mr. Hills as the Field Operations Manager overseeing all District common areas
- Gems Logistics, LLC, Trash and Dog Waste Removal Services Agreement: Bi-weekly trash and dog waste removal
- Beacon Landscaping, Inc, Landscape Maintenance Agreement: Landscaping all Phase I common areas
- Solitude Lake Management, LLC, Aquatic Management Agreement: Pond treatment

50/50 Parmley Environmental Services, LLC Fertilizer and Insecticide Application Services Agreement

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, the Beacon Landscaping, Inc, Landscape Maintenance Agreement; Gems Logistics, LLC, Trash and Dog Waste Removal Services Agreement; Association Solutions of Central Florida, Inc., Field Operations Management Agreement; Solitude Lake Management, LLC, Aquatic Management Agreement and the 50/50 Parmley Environmental Services, LLC Fertilizer and Insecticide Application Services Agreement, were ratified.**

**ELEVENTH ORDER OF BUSINESS** **Ratification of Gems Logistics, LLC, Trash and Dog Waste Removal Services Agreement**

This item was presented during the Tenth Order of Business.

**TWELFTH ORDER OF BUSINESS** **Ratification of Association Solutions of Central Florida, Inc., Field Operations Management Agreement**

This item was presented during the Tenth Order of Business.

**THIRTEENTH ORDER OF BUSINESS** **Ratification of Solitude Lake Management, LLC, Aquatic Management Agreement**

This item was presented during the Tenth Order of Business.

**FOURTEENTH ORDER OF BUSINESS** **Ratification of 50/50 Parmley Environmental Services, LLC Fertilizer and Insecticide Application Services Agreement**

This item was presented during the Tenth Order of Business.

**FIFTEENTH ORDER OF BUSINESS** **Approval of Unaudited Financial Statements as of March 31, 2020**

Mr. Wrathell presented the Unaudited Financial Statements as of March 31, 2020.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, the Unaudited Financial Statements as of March 31, 2020, were accepted.**

**SIXTEENTH ORDER OF BUSINESS** **Approval of February 10, 2020 Regular Meeting Minutes**

Mr. Wrathell presented the February 10, 2020 Regular Meeting Minutes.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, the February 10, 2020 Regular Meeting Minutes, as presented, were approved.**

**SEVENTEENTH ORDER OF BUSINESS** **Staff Reports**

**A. District Counsel: *Straley Robin Vericker***

Mr. Babbar stated each property owner would have one vote in the Landowners' Election. Landowners would have one vote per platted lot and one vote per unplatted acre.

**B. District Engineer: *Poulos & Bennett, LLC***

There being no report, the next item followed.

**C. District Manager: *Wrathell, Hunt and Associates, LLC***

**I. 13 Registered voters in District as of April 15, 2020**

**II. NEXT MEETING DATE: June 22, 2020 at 10:00 A.M.**

- **QUORUM CHECK**

The next meeting will be held on June 22, 2020 at 10:00 a.m., but may be cancelled if not necessary.

**EIGHTEENTH ORDER OF BUSINESS** **Board Members' Comments/Requests**

There being no Board Members' comments or requests, the next item followed.

**NINETEENTH ORDER OF BUSINESS** **Public Comments**

There being no public comments, the next item followed.

**TWENTIETH ORDER OF BUSINESS** **Adjournment**

There being nothing further to discuss, the meeting adjourned.

**On MOTION by Mr. Marlow and seconded by Mr. Jerman, with all in favor, the meeting adjourned at 10:49 a.m.**

234
235
236
237
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240 _____ _____
241 Secretary/Assistant Secretary Chair/Vice Chair

# HARMONY WEST

## COMMUNITY DEVELOPMENT DISTRICT

# 11D

# HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

## BOARD OF SUPERVISORS FISCAL YEAR 2019/2020 MEETING SCHEDULE

**LOCATION**

*Johnston's Surveying, Inc., 900 Shady Lane, Kissimmee, Florida 34744*

| DATE | POTENTIAL DISCUSSION/FOCUS | TIME |
|---|---|---|
| October 28, 2019 CANCELED | Regular Meeting | 10:00 AM |
| November 25, 2019 CANCELED | Regular Meeting | 10:00 AM |
| January 27, 2020 CANCELED | Regular Meeting | 10:00 AM |
| February 10, 2020 | Regular Meeting | 10:00 AM |
| February 24, 2020 rescheduled to February 10, 2020 | Regular Meeting | 10:00 AM |
| March 23, 2020 CANCELED | Regular Meeting | 10:00 AM |
| April 27, 2020 CANCELED | Regular Meeting | 10:00 AM |
| May 18, 2020* | Telephonic Public Meeting | 10:00 AM |
| June 22, 2020 CANCELED | Regular Meeting | 10:00 AM |
| July 27, 2020 CANCELED | Regular Meeting | 10:00 AM |
| August 24, 2020 | Telephonic Public Hearings & Regular Meeting | 10:00 AM |
| September 28, 2020 | Regular Meeting | 10:00 AM |

***Exception***

** May meeting date is one week earlier to accommodate Memorial Day Holiday*