

# **HARMONY WEST**

**COMMUNITY DEVELOPMENT**

**DISTRICT**

**May 19, 2022**

**BOARD OF SUPERVISORS**

**REGULAR 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**

May 12, 2022

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

Board of Supervisors  
Harmony West Community Development District

Dear Board Members:

The Board of Supervisors of the Harmony West Community Development District will hold a Regular Meeting on May 19, 2022 at 1:30 p.m., at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Update: Results of Bio-Tech Consulting, Inc., January, 2022 Mitigation Monitoring
4. Consideration of Resolution 2022-14, Approving Proposed Budget(s) for Fiscal Year 2022/2023 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date
5. Consideration of Resolution 2022-15, Amending Resolution 2022-10 to Re-Set the Date, Time, and Location of the Public Hearing on Imposing a Special Assessment on Certain Property Within the District Generally Described as Harmony West Community Development District in Accordance with Chapters 170, 190 and 197, *Florida Statutes*, and Providing an Effective Date
6. Presentation of Audited Financial Report for the Fiscal Year Ended September 30, 2021, Prepared by Berger, Toombs, Elam, Gaines & Frank
7. Consideration of Resolution 2022-16, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2021
8. Consideration of Resolution 2022-17, Amending Resolution 2022-12 to Re-Set the Date, Time and Location of the Public Hearing Regarding the District's Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, *Florida Statutes*; Providing a Severability Clause; and Providing an Effective Date

9. Consideration of Resolution 2022-18, Resetting the Date, Time and Location for a Landowners’ Meeting; Providing for Publication; Addressing Conflicts; Providing for an Effective Date
10. Consideration of Resolution 2022-19, Amending the Annual Meeting Schedule and Location for Fiscal Year 2021/2022
11. Consideration of Resolution 2022-20, Amending the Annual Meeting Schedule and Location for Fiscal Year 2022/2023
12. Discussion: Landscape Maintenance RFP
13. Acceptance of Unaudited Financial Statements as of March 31, 2022
14. Approval of April 21, 2022 Regular Meeting Minutes
15. Staff Reports
  - A. District Counsel: *KE Law Group, PLLC*
  - 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: June 16, 2022 at 10:30 A.M.

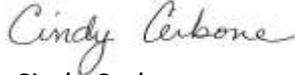
- QUORUM CHECK

<b>ROBYN BRONSON</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>JOHN C. TYREE</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>WILLIAM FIFE</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>JOHN WIGGINS</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO
<b>ROGER VAN AUKER</b>	<input type="checkbox"/> IN PERSON	<input type="checkbox"/> PHONE	<input type="checkbox"/> NO

16. Board Members’ Comments/Requests
17. Public Comment
18. Adjournment

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

Sincerely,



Cindy Cerbone  
District Manager

**FOR BOARD MEMBERS & STAFF TO ATTEND BY TELEPHONE**

**CALL-IN NUMBER: 1-888-354-0094**

**PARTICIPANT CODE: 801 901 3513**

# **HARMONY WEST**

## **COMMUNITY DEVELOPMENT DISTRICT**

**4**

**RESOLUTION 2022-14**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT APPROVING PROPOSED BUDGET(S) FOR FISCAL YEAR 2022/2023 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW; ADDRESSING TRANSMITTAL, POSTING AND PUBLICATION REQUIREMENTS; ADDRESSING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager has heretofore prepared and submitted to the Board of Supervisors ("**Board**") of the Harmony West Community Development District ("**District**") prior to June 15, 2022, proposed budget(s) ("**Proposed Budget**") for the fiscal year beginning October 1, 2022 and ending September 30, 2023 ("**Fiscal Year 2022/2023**"); and

**WHEREAS**, the Board has considered the Proposed Budget and desires to set the required public hearing thereon.

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

1. **PROPOSED BUDGET APPROVED.** The Proposed Budget prepared by the District Manager for Fiscal Year 2022/2023 attached hereto as **Exhibit A** is hereby approved as the basis for conducting a public hearing to adopt said Proposed Budget.

2. **SETTING A PUBLIC HEARING.** A public hearing on said approved Proposed Budget is hereby declared and set as follows:

DATE: August 18, 2022

HOUR: 10:30 A.M.

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

3. **TRANSMITTAL OF PROPOSED BUDGET TO LOCAL GENERAL PURPOSE GOVERNMENT.** The District Manager is hereby directed to submit a copy of the Proposed Budget to Osceola County at least 60 days prior to the hearing set above.

4. **POSTING OF PROPOSED BUDGET.** In accordance with Section 189.016, *Florida Statutes*, the District's Secretary is further directed to post the approved Proposed Budget on the District's website at least two days before the budget hearing date as set forth in Section 2, and shall remain on the website for at least 45 days.

5. **PUBLICATION OF NOTICE.** Notice of this public hearing shall be published in the manner prescribed in Florida law.

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.

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

**PASSED AND ADOPTED THIS 19TH DAY OF MAY, 2022.**

ATTEST:

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

**Exhibit A: Fiscal Year 2022/2023 Proposed Budget**

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
PROPOSED BUDGET  
FISCAL YEAR 2023**

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
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**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2023**

	Fiscal Year 2022				Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/2022	Total Actual & Projected	
<b>REVENUES</b>					
Assessment levy: on-roll - gross	\$ 332,785				\$ 443,213
Allowable discounts (4%)	(13,311)				(17,729)
Assessment levy: on-roll - net	319,474	\$314,064	\$ 5,410	\$ 319,474	425,484
Assessment levy: off-roll	122,963	-	69,809	69,809	378,520
Developer contribution	1,765	-	-	-	1,765
Lot closings	-	53,154	-	53,154	-
Buck Lake management & consulting-cost share	2,175	1,420	755	2,175	2,175
Buck Lake maintenance-cost share	7,200	-	7,200	7,200	7,200
Total revenues	<u>453,577</u>	<u>368,638</u>	<u>83,174</u>	<u>451,812</u>	<u>815,144</u>
<b>EXPENDITURES</b>					
<b>Professional &amp; administrative</b>					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
DSF accounting	-	-	-	-	5,500
Legal - general counsel	15,000	3,248	8,000	11,248	25,000
Engineering	10,000	-	18,000	18,000	10,000
Audit	6,150	5,200	950	6,150	11,350
Arbitrage rebate calculation	750	-	750	750	750
Dissemination agent	1,000	500	500	1,000	2,000
Trustee	5,250	-	5,250	5,250	10,500
Telephone	200	100	100	200	200
Postage	500	105	395	500	500
Printing & binding	500	250	250	500	500
Legal advertising	1,200	2,514	1,000	3,514	1,200
Annual district filing fee	175	175	-	175	175
Insurance: GL & POL	6,785	6,419	366	6,785	7,661
Contingencies	750	232	518	750	750
Website					
Hosting & maintenance	705	-	705	705	705
ADA compliance	210	-	210	210	210
Property appraiser	83	-	83	83	83
Tax collector	6,656	6,443	213	6,656	8,864
Total professional & administrative	<u>103,914</u>	<u>49,186</u>	<u>61,290</u>	<u>110,476</u>	<u>133,948</u>

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
GENERAL FUND BUDGET  
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual through 3/31/22	Projected through 9/30/2022		
<b>EXPENDITURES (continued)</b>					
<b>Field operations and maintenance</b>					
Field operations manager	5,000	1,500	3,500	5,000	6,000
Field operations accounting	1,750	875	875	1,750	3,500
Landscaping contract labor	187,255	78,023	109,232	187,255	310,000
Landscape consultant	-	-	-	-	12,000
Insurance: property	4,811	4,657	154	4,811	5,630
Pest/fertilization	-	-	-	-	-
Porter services - dog park	4,920	-	4,920	4,920	4,920
Playground ADA mulch	2,500	-	2,500	2,500	4,000
Backflow prevention test	150	-	150	150	150
Irrigation maintenance/repair	5,000	1,522	3,478	5,000	7,000
Plants, shrubs & mulch	16,800	12,600	4,200	16,800	23,000
Annuals	25,000	16,832	8,168	25,000	44,000
Tree trimming	2,000	-	2,000	2,000	15,000
Signage	1,000	1,433	1,970	3,403	2,500
General maintenance	4,000	1,540	2,460	4,000	5,500
Fence/wall repair	1,500	-	1,500	1,500	4,000
Aquatic control - waterway	12,672	1,379	11,293	12,672	27,300
Buck Lake management & consulting-cost share	2,900	135	2,765	2,900	3,300
Buck Lake maintenance-cost share	14,400	-	14,400	14,400	14,400
Wetland monitoring and maintenance	6,000	4,173	1,827	6,000	6,000
Electric:					
Irrigation	2,500	13,893	14,000	27,893	27,000
Street lights	28,000	12,758	15,242	28,000	28,000
Entrance signs	1,500	-	1,500	1,500	3,000
Water- irrigation	20,000	3,584	16,416	20,000	35,000
Total field operations & maintenance	<u>349,658</u>	<u>154,904</u>	<u>218,175</u>	<u>377,454</u>	<u>591,200</u>
Total expenditures	<u>453,572</u>	<u>204,090</u>	<u>279,465</u>	<u>487,930</u>	<u>725,148</u>
Excess/(deficiency) of revenues over/(under) expenditures	5	164,548	(196,291)	(36,118)	89,996
Fund balance - beginning (unaudited)	119,321	148,328	312,876	148,328	112,210
Fund balance - ending (projected)					
Committed					
Assigned					
Playground	4,500	4,500	1,500	1,500	6,000
Sign and wall	3,000	3,000	1,000	1,000	4,000
3 months working capital	105,482	105,482	105,482	105,482	187,033
Unassigned	6,344	199,894	114,085	109,710	5,173
Fund balance - ending (projected)	<u>\$ 119,326</u>	<u>\$ 312,876</u>	<u>\$ 116,585</u>	<u>\$ 112,210</u>	<u>\$ 202,206</u>

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

**EXPENDITURES**

**Professional & administrative**

Management/accounting/recording	\$ 48,000
<p><b>Wrathell, Hunt and Associates, LLC</b>, specializes in managing Community Development Districts in the State of Florida by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all governmental requirements of the District, develop financing programs, administer the issuance of tax exempt bond financings, and operate and maintain the assets of the community. This fee is inclusive of district management and recording services; however, it has been reduced by approximately 80% for the current fiscal year due to the reduced level of activity that is anticipated.</p>	
DSF accounting	5,500
Legal - general counsel	25,000
<p>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.</p>	
Engineering	10,000
<p>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.</p>	
Audit	11,350
<p>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.</p>	
Dissemination agent	2,000
<p>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.</p>	
Telephone	200
<p>Telephone and fax machine.</p>	
Postage	500
<p>Mailing of agenda packages, overnight deliveries, correspondence, etc.</p>	
Printing & binding	500
<p>Copies, agenda package items, etc.</p>	
Legal advertising	1,200
<p>The District advertises for monthly meetings, special meetings, public hearings, bidding, etc.</p>	
Annual district filing fee	175
<p>Annual fee paid to the Florida Department of Economic Opportunity.</p>	
Insurance: GL & POL	7,661
<p>The District carries public officials liability and general liability insurance. The limit of liability is set at \$1,000,000 for public officials liability.</p>	
Contingencies	750
<p>Bank charges and other miscellaneous expenses incurred during the year.</p>	
Website	
Hosting & maintenance	705
ADA compliance	210
Tax collector	8,864
Total professional & administrative	<u>133,948</u>

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

**EXPENDITURES (continued)**

**Field operations and maintenance**

Field operations manager	6,000
Field operations accounting	3,500
Landscaping contract labor	310,000
Basic maintenance, irrigation inspection and fertilization/pest control	
Landscape consultant	12,000
Insurance: property	5,630
Porter services - dog park	4,920
Playground ADA mulch	4,000
Backflow prevention test	150
Irrigation maintenance/repair	7,000
Plants, shrubs & mulch	23,000
Annuals	44,000
Tree trimming	15,000
Signage	2,500
General maintenance	5,500
Fence/wall repair	4,000
Aquatic control - waterway	27,300
Buck Lake management & consulting-cost share	3,300
Buck Lake maintenance-cost share	14,400
Wetland monitoring and maintenance	6,000
Electric:	
Irrigation	27,000
Street lights	28,000
Entrance signs	3,000
Water- irrigation	35,000
Total field operations & maintenance	<u>591,200</u>
Total expenditures	<u><u>\$ 725,148</u></u>

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
DEBT SERVICE FUND BUDGET - SERIES 2018  
FISCAL YEAR 2023**

	Fiscal Year 2022			Total Actual & Projected Revenue & Expenditures	Proposed Budget FY 2023
	Adopted Budget FY 2022	Actual Through 3/31/2022	Projected Through 9/30/2022		
<b>REVENUES</b>					
Assessment levy: on-roll	\$ 472,437				\$ 472,437
Allowable discounts (4%)	(18,897)				(18,897)
Net assessment levy - on-roll	453,540	\$ 445,829	\$ 7,711	\$ 453,540	453,540
Assessment levy: off-roll	90,574	71,362	19,212	90,574	90,392
Interest	-	20	-	20	-
Total revenues	<u>544,114</u>	<u>517,211</u>	<u>26,923</u>	<u>544,134</u>	<u>543,932</u>
<b>EXPENDITURES</b>					
<b>Debt service</b>					
Principal	130,000	-	130,000	130,000	135,000
Interest	401,154	200,577	200,577	401,154	395,791
Tax collector	9,449	8,916	533	9,449	9,449
Total expenditures	<u>540,603</u>	<u>209,493</u>	<u>331,110</u>	<u>540,603</u>	<u>540,240</u>
Excess/(deficiency) of revenues over/(under) expenditures	3,511	307,718	(304,187)	3,531	3,692
Fund balance:					
Net increase/(decrease) in fund balance	3,511	307,718	(304,187)	3,531	3,692
Beginning fund balance (unaudited)	660,770	661,951	969,669	661,951	665,482
Ending fund balance (projected)	<u>\$664,281</u>	<u>\$ 969,669</u>	<u>\$ 665,482</u>	<u>\$ 665,482</u>	<u>669,174</u>
Use of fund balance:					
Debt service reserve account balance (required)					(430,093)
Interest expense - November 1, 2023					(195,111)
Projected fund balance surplus/(deficit) as of September 30, 2023					<u>\$ 43,970</u>

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

	<b>Principal</b>	<b>Prepayment</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
11/01/22				197,895.63	197,895.63	7,740,000.00
05/01/23	135,000.00		4.125%	197,895.63	332,895.63	7,605,000.00
11/01/23				195,111.25	195,111.25	7,605,000.00
05/01/24	140,000.00		4.125%	195,111.25	335,111.25	7,465,000.00
11/01/24				192,223.75	192,223.75	7,465,000.00
05/01/25	155,000.00		4.750%	192,223.75	347,223.75	7,310,000.00
11/01/25				188,542.50	188,542.50	7,310,000.00
05/01/26	160,000.00		4.750%	188,542.50	348,542.50	7,150,000.00
11/01/26				184,742.50	184,742.50	7,150,000.00
05/01/27	170,000.00		4.750%	184,742.50	354,742.50	6,980,000.00
11/01/27				180,705.00	180,705.00	6,980,000.00
05/01/28	175,000.00		4.750%	180,705.00	355,705.00	6,805,000.00
11/01/28				176,548.75	176,548.75	6,805,000.00
05/01/29	185,000.00		4.750%	176,548.75	361,548.75	6,620,000.00
11/01/29				172,155.00	172,155.00	6,620,000.00
05/01/30	195,000.00		5.100%	172,155.00	367,155.00	6,425,000.00
11/01/30				167,182.50	167,182.50	6,425,000.00
05/01/31	205,000.00		5.100%	167,182.50	372,182.50	6,220,000.00
11/01/31				161,955.00	161,955.00	6,220,000.00
05/01/32	215,000.00		5.100%	161,955.00	376,955.00	6,005,000.00
11/01/32				156,472.50	381,472.50	6,005,000.00
05/01/33	225,000.00		5.100%	156,472.50	156,472.50	5,780,000.00
11/01/33				150,735.00	390,735.00	5,780,000.00
05/01/34	240,000.00		5.100%	150,735.00	150,735.00	5,540,000.00
11/01/34				144,615.00	394,615.00	5,540,000.00
05/01/35	250,000.00		5.100%	144,615.00	144,615.00	5,290,000.00
11/01/35				138,240.00	403,240.00	5,290,000.00
05/01/36	265,000.00		5.100%	138,240.00	138,240.00	5,025,000.00
11/01/36				131,482.50	406,482.50	5,025,000.00
05/01/37	275,000.00		5.100%	131,482.50	131,482.50	4,750,000.00
11/01/37				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**

	<b>Principal</b>	<b>Prepayment</b>	<b>Coupon Rate</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Bond Balance</b>
05/01/42	360,000.00		5.250%	91,612.50	91,612.50	3,130,000.00
11/01/42				82,162.50	462,162.50	3,130,000.00
05/01/43	380,000.00		5.250%	82,162.50	82,162.50	2,750,000.00
11/01/43				72,187.50	472,187.50	2,750,000.00
05/01/44	400,000.00		5.250%	72,187.50	72,187.50	2,350,000.00
11/01/44				61,687.50	481,687.50	2,350,000.00
05/01/45	420,000.00		5.250%	61,687.50	61,687.50	1,930,000.00
11/01/45				50,662.50	495,662.50	1,930,000.00
05/01/46	445,000.00		5.250%	50,662.50	50,662.50	1,485,000.00
11/01/46				38,981.25	508,981.25	1,485,000.00
05/01/47	470,000.00		5.250%	38,981.25	38,981.25	1,015,000.00
11/01/47				26,643.75	521,643.75	1,015,000.00
05/01/48	495,000.00		5.250%	26,643.75	26,643.75	520,000.00
11/01/48				13,650.00	533,650.00	520,000.00
05/01/49	520,000.00		5.250%	13,650.00	7,753,650.00	-
<b>Total</b>	<b>7,740,000.00</b>			<b>6,854,691.26</b>	<b>22,334,691.26</b>	

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
ASSESSMENT COMPARISON  
PROJECTED FISCAL YEAR 2023 ASSESSMENTS**

<b>On-Roll Assessments - 2018 Bond Area</b>					
<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2023</b>			<b>FY 2022</b>
		<b>O&amp;M</b>	<b>DS</b>	<b>Total</b>	<b>Total</b>
		<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>
SF 40'	205	\$ 865.65	\$ 778.64	\$ 1,644.29	\$ 1,428.61
SF 50'	235	865.65	973.29	1,838.94	1,623.26
SF 60'	72	865.65	1,167.95	2,033.60	1,817.92
<b>Total</b>	<b>512</b>				

<b>Off-Roll Assessments - 2018 Bond Area</b>					
<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2023</b>			<b>FY 2022</b>
		<b>O&amp;M</b>	<b>DS</b>	<b>Total</b>	<b>Total</b>
		<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>
SF 40'	46	\$ 813.71	\$ 731.92	\$ 1,545.63	\$ 1,342.89
SF 50'	62	813.71	914.89	1,728.60	1,525.86
SF 60'	-	813.71	1,097.87	1,911.58	1,708.84
<b>Total</b>	<b>108</b>				

<b>Off-Roll Assessments - Future Bond Area - Phases 2A &amp; 2B</b>					
<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2023</b>			<b>FY 2022</b>
		<b>O&amp;M</b>	<b>DS</b>	<b>Total</b>	<b>Total</b>
		<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>
SF 40'	126	\$ 813.71	\$ -	\$ 813.71	\$ 49.85
SF 50'	73	813.71	-	813.71	49.85
SF 60'	26	813.71	-	813.71	49.85
<b>Total</b>	<b>225</b>				

<b>Off-Roll Assessments - Future Bond Area - Phases 2C Through 2J</b>					
<b>Product/Parcel</b>	<b>Units</b>	<b>FY 2023</b>			<b>FY 2022</b>
		<b>O&amp;M</b>	<b>DS</b>	<b>Total</b>	<b>Total</b>
		<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>	<b>Assessment per Unit</b>
SF 40'	414	\$ 116.15	\$ -	\$ 116.15	\$ 49.85
SF 50'	426	116.15	-	116.15	49.85
SF 60'	86	116.15	-	116.15	49.85
<b>Total</b>	<b>926</b>				

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

**5**

**RESOLUTION 2022-15**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-10 TO RE-SET THE DATE, TIME, AND LOCATION OF THE PUBLIC HEARING ON IMPOSING A SPECIAL ASSESSMENT ON CERTAIN PROPERTY WITHIN THE DISTRICT GENERALLY DESCRIBED AS HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT IN ACCORDANCE WITH CHAPTERS 170, 190 AND 197, *FLORIDA STATUTES*, AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Harmony West Community Development District ("**District**") was established pursuant to Chapter 190, *Florida Statutes*, for the purpose of planning, financing, constructing, operating, and/or maintaining certain infrastructure improvements; and

**WHEREAS**, on April 21, 2022, at a duly noticed public meeting, the District's Board of Supervisors ("**Board**") adopted Resolution 2022-10 setting a public hearing on imposing a special assessment on certain property within the District for 1:30 P.M., June 16, 2022, at the Johnston's Surveying, Inc. 900 Cross Prairie Parkway, Kissimmee, Florida 34744; and

**WHEREAS**, the District now desires to ratify the action of District staff to reschedule the date of the public hearing to the date and time set forth herein and provide mailed and published notice as required by Florida Law.

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

**SECTION 1. PUBLIC HEARING DATE RE-SET.** Resolution 2022-10 is hereby amended to reflect that the public hearing as declared therein is re-set to:

DATE: June 16, 2022

TIME: 10:30 A.M.

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

**SECTION 2. CONFLICTS.** Except as otherwise provided herein, all of the provisions of Resolution 2022-10 continue in full force and effect.

**SECTION 3. 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 4. EFFECTIVE DATE.** This Resolution shall take effect upon its passage and adoption by the Board.

**PASSED AND ADOPTED THIS 19th DAY OF MAY, 2022.**

ATTEST:

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**6**

**Harmony West Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

**Harmony West Community Development District**

**ANNUAL FINANCIAL REPORT**

**September 30, 2021**

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# Berger, Toombs, Elam, Gaines & Frank

Certified Public Accountants PL

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Fort Pierce, Florida 34950

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FAX: 772/468-9278

## 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, 2021, 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.

Fort Pierce / Stuart

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, 2021, 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 January 20, 2021 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts.

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



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

January 20, 2021

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

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.

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

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

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

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

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

**Financial Highlights**

The following are the highlights of financial activity for the year ended September 30, 2021.

- ◆ The District's assets exceeded liabilities by \$5,610,456. Net investment in capital assets was \$5,397,409, restricted net position was \$64,719 and unrestricted net position was \$148,328.
- ◆ Governmental activities revenues totaled \$850,796 while governmental activities expenses totaled \$1,182,293.

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**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**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Current assets	\$ 179,582	\$ 172,686
Restricted assets	661,111	661,807
Capital assets, net	12,837,316	13,290,398
Total Assets	13,678,009	14,124,891
Current liabilities	327,553	307,938
Non current liabilities	7,740,000	7,875,000
Total Liabilities	8,067,553	8,182,938
Net Position		
Net investment in capital assets	5,397,409	5,720,491
Restricted net position	64,719	63,162
Unrestricted	148,328	158,300
Total Net Position	\$ 5,610,456	\$ 5,941,953

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

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

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**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**

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Program Revenues		
Charges for services	\$ 850,754	\$ 1,463,218
Contributions	-	5,517,666
Investment income	42	4,595
Total Revenues	850,796	6,985,479
Expenses		
General government	94,892	79,038
Physical environment	683,155	380,310
Interest and other charges	404,246	426,756
Total Expenses	1,182,293	886,104
Change in Net Position	(331,497)	6,099,375
Net Position - Beginning of Year	5,941,953	(157,422)
Net Position - End of Year	\$ 5,610,456	\$ 5,941,953

The decrease in charges for services is related to the prepayments made in the prior year.

The decrease in contributions is related to developer contributions in the prior year of certain infrastructure.

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

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

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

**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, 2021 and 2020.

	<b>Governmental Activities</b>	
	<b>2021</b>	<b>2020</b>
Infrastructure	\$ 13,592,452	\$ 13,592,452
Accumulated depreciation	(755,136)	(302,054)
Total	\$ 12,837,316	\$ 13,290,398

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

**General Fund Budgetary Highlights**

Actual expenditures were less than the final budget because contingency and wetlands monitoring expenditures were less than anticipated.

The September 30, 2021 budget was amended for higher contingency and landscaping expenditures than were originally anticipated.

**Debt Management**

Governmental Activities debt includes the following:

- ◆ In July 2018, the District issued \$8,710,000 Series 2018 Special Assessment Revenue Bonds. These bonds were issued to finance the cost of acquisition, construction, and equipping of the 2018 project. The balance outstanding at September 30, 2021 was \$7,870,000.

**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 2022.

**Harmony West Community Development District  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended September 30, 2021**

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

**Request for Information**

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

**Harmony West Community Development District**  
**STATEMENT OF NET POSITION**  
**September 30, 2021**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Current Assets	
Cash	\$ 158,958
Assessments receivable	1,244
Prepaid expenses	10,970
Deposits	8,410
Total Current Assets	179,582
Non-current Assets	
Restricted Assets	
Investments at fair value	661,111
Capital assets being depreciated	
Infrastructure	13,592,452
Accumulated depreciation	(755,136)
Total Non-Current Assets	13,498,427
Total Assets	13,678,009
<b>LIABILITIES</b>	
Current Liabilities	
Accounts payable and accrued expenses	27,106
Due to developer	3,300
Accrued interest	167,147
Bonds payable - current	130,000
Total Current Liabilities	327,553
Non-current Liabilities	
Bonds payable	7,740,000
Total Liabilities	8,067,553
<b>NET POSITION</b>	
Net investment in capital assets	5,397,409
Restricted for debt service	64,712
Restricted for capital projects	7
Unrestricted	148,328
Total Net Position	\$ 5,610,456

See accompanying notes to financial statements.

**Harmony West Community Development District**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended September 30, 2021**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Services Charges for Services</b>	<b>Net (Expenses) Revenues and Changes in Net Position Governmental Activities</b>
Governmental Activities			
General government	\$ (94,892)	\$ 89,659	\$ (5,233)
Physical environment	(683,155)	222,961	(460,194)
Interest and other charges	(404,246)	538,134	133,888
Total Governmental Activities	\$ (1,182,293)	\$ 850,754	(331,539)
	<b>General Revenues</b>		
	Investment income		42
		Change in Net Position	(331,497)
		Net Position - October 1, 2020	5,941,953
		Net Position - September 30, 2021	\$ 5,610,456

See accompanying notes to financial statements.

**Harmony West Community Development District**  
**BALANCE SHEET –**  
**GOVERNMENTAL FUNDS**  
**September 30, 2021**

	General	Debt Service	Capital Projects	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 158,958	\$ -	\$ -	\$ 158,958
Assessments receivable	396	848	-	1,244
Prepaid expenses	10,970	-	-	10,970
Deposits	8,410	-	-	8,410
Restricted Assets				
Investments, at fair value	-	661,104	7	661,111
<b>Total Assets</b>	<b>\$ 178,734</b>	<b>\$ 661,952</b>	<b>\$ 7</b>	<b>\$ 840,693</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 27,106	\$ -	\$ -	\$ 27,106
Due to developer	3,300	-	-	3,300
<b>Total Liabilities</b>	<b>30,406</b>	<b>-</b>	<b>-</b>	<b>30,406</b>
<b>FUND BALANCES</b>				
Nonspendable				
Prepays/deposits	19,380	-	-	19,380
Restricted				
Debt service	-	661,952	-	661,952
Capital projects	-	-	7	7
Assigned				
Playground/sign and wall	5,000	-	-	5,000
Operating reserve	82,886	-	-	82,886
Unassigned	41,062	-	-	41,062
<b>Total Fund Balances</b>	<b>148,328</b>	<b>661,952</b>	<b>7</b>	<b>810,287</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 178,734</b>	<b>\$ 661,952</b>	<b>\$ 7</b>	<b>\$ 840,693</b>

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, 2021**

Total Governmental Fund Balances	\$	810,287
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets being depreciated, infrastructure, in governmental activities are not current financial resources and therefore, are not reported at the fund level.		12,837,316
Long-term liabilities, including bonds payable, are not due and payable from current financial resources and therefore, are not reported at the fund level.		(7,870,000)
Accrued interest is not payable from current financial resources and therefore, is not reported at the fund level.		<u>(167,147)</u>
Net Position of Governmental Activities	\$	<u><u>5,610,456</u></u>

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, 2021**

	General	Debt Service	Capital Projects	Total Governmental Funds
Revenues				
Special assessments	\$ 312,620	\$ 538,134	\$ -	\$ 850,754
Investment income	-	42	-	42
Total Revenues	<u>312,620</u>	<u>538,176</u>	<u>-</u>	<u>850,796</u>
Expenditures				
Current				
General government	92,519	2,373	-	94,892
Physical environment	230,073	-	-	230,073
Debt Service				
Principal	-	130,000	-	130,000
Interest	-	406,501	-	406,501
Total Expenditures	<u>322,592</u>	<u>538,874</u>	<u>-</u>	<u>861,466</u>
Net change in fund balances	(9,972)	(698)	-	(10,670)
Fund Balances - October 1, 2020	<u>158,300</u>	<u>662,650</u>	<u>7</u>	<u>820,957</u>
Fund Balances - September 30, 2021	<u>\$ 148,328</u>	<u>\$ 661,952</u>	<u>\$ 7</u>	<u>\$ 810,287</u>

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, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$	(10,670)
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Amounts reported for governmental activities in the Statement of Activities are different because:

Capital assets additions are reported as an expenditure at the fund level. However at the government-wide level, these assets are capitalized and depreciated over the estimated useful life. This is the amount of depreciation in the current year.		(453,082)
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Payment of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the Statement of Net Position.		130,000
---	--	---------

At the government-wide level interest is accrued on outstanding bonds; whereas at the fund level, interest expenditures are reported when due. This is the net change in accrued interest in the current year.		<u>2,255</u>
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Change in Net Position of Governmental Activities	\$	<u><u>(331,497)</u></u>
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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, 2021**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special assessments	\$ 312,152	\$ 312,224	\$ 312,620	\$ 396
Expenditures				
Current				
General government	90,307	106,628	92,519	14,109
Physical environment	221,846	231,975	230,073	1,902
Total Expenditures	<u>312,153</u>	<u>338,603</u>	<u>322,592</u>	<u>16,011</u>
Net Change in Fund Balances	(1)	(26,379)	(9,972)	16,407
Fund Balances - October 1, 2020	<u>104,980</u>	<u>158,300</u>	<u>158,300</u>	<u>-</u>
Fund Balances - September 30, 2021	<u>\$ 104,979</u>	<u>\$ 131,921</u>	<u>\$ 148,328</u>	<u>\$ 16,407</u>

See accompanying notes to financial statements.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**1. Reporting Entity**

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

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

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

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

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

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

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**a. Government-wide Financial Statements**

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

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

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

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

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

**b. Fund Financial Statements**

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

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

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

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

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

**b. Restricted Assets**

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

**c. Capital Assets**

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

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

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

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

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

**d. Budgets**

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

**Harmony West Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2021**

**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, \$810,287, differs from “net position” of governmental activities, \$5,610,456, reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the governmental fund balance sheet. The effect of the differences is illustrated below:

**Capital related items**

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

Infrastructure	\$ 13,592,452
Accumulated depreciation	(755,136)
Total	<u>\$ 12,837,316</u>

**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, 2021 were:

Bonds payable	<u>\$ (7,870,000)</u>
---------------	-----------------------

**Accrued interest**

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

Accrued interest	<u>\$ (167,147)</u>
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**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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, \$(10,670), differs from the “change in net position” for governmental activities, \$(331,497), reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below:

**Capital related items**

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

Depreciation	<u>\$ (453,082)</u>
--------------	---------------------

**Long-term debt transactions**

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

Bond principal payments	<u>\$ 130,000</u>
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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	<u>\$ 2,255</u>
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**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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, 2021, the District's bank balance was \$173,678 and the carrying value were \$158,958. 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, 2021, the District has the following investment and maturity:

<b>Investment</b>	<b>Maturity</b>	<b>Fair Value</b>
First American Government Obligation Fund	44 days *	\$ 661,111

\* 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.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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, 2021, the District's investments in First American Government Obligation Fund was rated AAAM by Standard & Poor's.

Concentration of Credit Risk

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

The types of deposits and investments and their level of risk exposure as of September 30, 2021 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, 2021 was as follows:

	Balance October 1, 2020	Additions	Deletions	Balance September 30, 2021
<b><u>Governmental Activities:</u></b>				
Capital aseets, being depreciated				
Infrastructure	\$ 13,592,452	\$ -	\$ -	\$ 13,592,452
Less: accumulated depreciation	(302,054)	(453,082)	-	(755,136)
Capital Assets, Being Depreciated, Net	<u>\$ 13,290,398</u>	<u>\$ (453,082)</u>	<u>\$ -</u>	<u>\$ 12,837,316</u>

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

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**NOTE E – LONG-TERM DEBT**

The following is a summary of activity for long-term debt of the District for the year ended September 30, 2021:

Long-term debt at October 1, 2020	\$ 8,000,000
Principal payments	(130,000)
Long-term debt at September 30, 2021	<u>\$ 7,870,000</u>

Long-term debt is comprised of the following:

Special Assessment Bonds

\$8,710,000 Series 2018 Special Assessment Revenue Bonds due in annual installments beginning May 2020 and maturing May 2049. Interest from 4.125% to 5.25% is due in May and November starting November 2015. \$ 7,870,000

The annual requirements to amortize the principal and interest of the bonds outstanding as of September 30, 2021 are as follows:

Year Ending September 30,	Principal	Interest	Total
2022	\$ 130,000	\$ 401,154	\$ 531,154
2023	135,000	395,791	530,791
2024	140,000	390,223	530,223
2025	155,000	384,448	539,448
2026	160,000	377,085	537,085
2027-2031	930,000	1,762,668	2,692,668
2032-2036	1,195,000	1,504,035	2,699,035
2037-2041	1,535,000	1,165,268	2,700,268
2042-2046	2,005,000	716,625	2,721,625
2047-2049	1,485,000	158,551	1,643,551
Totals	<u>\$ 7,870,000</u>	<u>\$ 7,255,848</u>	<u>\$ 15,125,848</u>

**Harmony West Community Development District  
NOTES TO FINANCIAL STATEMENTS  
September 30, 2021**

**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.

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

**NOTE F – RELATED PARTY TRANSACTIONS**

All voting members of the Board of Supervisors are employed by the Developers or a related entity during the fiscal year ended September 30, 2021.

**Harmony West Community Development District**  
**NOTES TO FINANCIAL STATEMENTS**  
**September 30, 2021**

**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.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Harmony West Community Development District, as of and for the year ended September 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated January 20, 2022.

### **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.

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  
Certified Public Accountants PL  
Fort Pierce, Florida

January 20, 2022



# 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, 2021, and have issued our report thereon dated January 20, 2022.

### 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 January 20, 2022, should be considered in conjunction with this management letter.

### Prior Audit Findings

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

### Financial Condition and Management

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

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial conditions assessment procedures as of September 30, 2021 for the Harmony West Community Development District.

Fort Pierce / Stuart

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.

### **Specific Information**

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

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

- 1) The total number of district employees compensated in the last pay period of the District's fiscal year: The District has no employees.
- 2) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year: The District did not pay nonemployee independent contractors in September 2021.
- 3) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: N/A – no employees.
- 4) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: The District did not pay any nonemployee independent contractors in Fiscal Year 2021.
- 5) Each construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1, 2020, together with the total expenditures for such project: The District has no construction projects at this time.

To the Board of Supervisors  
Harmony West Community Development District

- 6) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes:

Schedule of Original Budget Versus Actual  
For the Year Ended September 30, 2021

	Original Budget	Actual	Variance with Original Budget Positive (Negative)
Revenues			
Special Assessments	\$ 312,152	\$ 312,620	\$ (468)
Expenditures			
General government	90,307	92,519	(2,212)
Physical environment	221,846	230,073	(8,227)
Total Expenditures	312,153	322,592	(10,439)
Net Change in Fund Balances	(1)	(9,972)	9,971
Fund Balances - October 1, 2020	104,980	158,300	(53,320)
Fund Balances - September 30, 2021	\$ 104,979	\$ 148,328	\$ (43,349)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, Harmony West Community Development District reported the following:

- 7) The rate or rates of non-ad valorem special assessments imposed by the District as: General Fund \$430.63 and Debt Service Fund \$731.92 - \$1,097.87. Off-roll assessments were \$46.97 for the General Fund.
- 8) The amount of special assessments collected by or on behalf of the District as: The District collected total special assessments of \$850,754.
- 9) The total amount of outstanding bonds issued by the District and the terms of such bonds: The outstanding balance as of 9/30/2021 is \$7,870,000 due in annual installments through May 1, 2049.

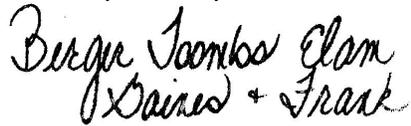
To the Board of Supervisors  
Harmony West Community Development District

### **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

January 20, 2022



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

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

**INDEPENDENT ACCOUNTANTS' REPORT/COMPLIANCE  
WITH SECTION 218.415 FLORIDA STATUTES**

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

We have examined Harmony West Community Development District's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2021. 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, 2021.

*Berger Toombs Elam  
Gaines & Frank*

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

January 20, 2022

# **HARMONY WEST**

## **COMMUNITY DEVELOPMENT DISTRICT**

**7**

**RESOLUTION 2022-16**

**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, 2021**

**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 2021;

**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 2021, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2021, for the period ending September 30, 2021; and
2. A verified copy of said Audited Financial Report for Fiscal Year 2021 shall be attached hereto as an exhibit to this Resolution, in the District’s “Official Record of Proceedings”.

**PASSED AND ADOPTED** this 19th day of May, 2022.

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

# **HARMONY WEST**

## **COMMUNITY DEVELOPMENT DISTRICT**

**8**

**RESOLUTION 2022-17**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT AMENDING RESOLUTION 2022-12 TO RE-SET THE DATE, TIME AND LOCATION OF THE PUBLIC HEARING REGARDING THE DISTRICT'S INTENT TO USE THE UNIFORM METHOD FOR THE LEVY, COLLECTION, AND ENFORCEMENT OF NON-AD VALOREM SPECIAL ASSESSMENTS AS AUTHORIZED BY SECTION 197.3632, FLORIDA STATUTES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Harmony West Community Development District ("District") was established by an ordinance adopted by the Board of County Commissioners of Osceola County, Florida, for the purpose of planning, financing, constructing, operating and/or maintaining certain infrastructure improvements; and

**WHEREAS**, on April 21, 2022, at a duly noticed public meeting, the District's Board of Supervisors ("Board") adopted Resolution 2022-12, setting a public hearing regarding the District's intent to use the uniform method for the levy, collection, and enforcement of non-ad valorem special assessments for 1:30 p.m. on June 16, 2022, at Johnston's Surveying, Inc. 900 Cross Prairie Parkway, Kissimmee, Florida 34744; and

**WHEREAS**, the Board desires to ratify the action of District staff to change the date of the public hearing.

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

**SECTION 1. PUBLIC HEARING DATE RE-SET.** Resolution 2022-12 is hereby amended to reflect that the public hearing as declared in Resolution 2022-12 is re-set to:

June 16, 2022  
10:30 a.m.  
Johnston's Surveying, Inc.  
900 Cross Prairie Parkway  
Kissimmee, Florida 34744

**SECTION 2. RESOLUTION 2022-12 OTHERWISE REMAINS IN FULL FORCE AND EFFECT.** Except as otherwise provided herein, all of the provisions of Resolution 2022-12 continue in full force and effect.

**SECTION 3. 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 4. EFFECTIVE DATE.** This Resolution shall take effect upon its passage and adoption by the Board.

**PASSED AND ADOPTED** this 19th day of May, 2022.

ATTEST:

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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

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

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

**9**

**RESOLUTION 2022-18**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT RESETTING THE DATE, TIME AND LOCATION FOR A LANDOWNERS' MEETING; PROVIDING FOR PUBLICATION; ADDRESSING CONFLICTS; PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, 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 District is statutorily required to hold a meeting of the landowners of the District for the purpose of electing Board Supervisors for the District on a date in November established by the Board, which shall be noticed pursuant to Section 190.006(2), *Florida Statutes*.

**WHEREAS**, on April 21, 2022, at a duly noticed public meeting, the Board adopted Resolution 2022-08 setting the date for the landowners' meeting and election for \_\_\_\_\_, November \_\_, 2022, at \_\_\_\_ .m. at Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744; and

**WHEREAS**, the Board now desires to reschedule and reset the landowners' meeting and election for \_\_\_\_\_, 2022 at \_\_\_\_ a/p.m. at the Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744.

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

**Section 1.** In accordance with Section 190.006(2), *Florida Statutes*, the meeting of the landowners to elect Board Supervisors for the District, shall be rescheduled and reset to be held on \_\_\_\_\_, 2022 at \_\_\_\_ a/p.m. at the Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744.

**Section 2.** The District's Secretary is hereby directed to publish notice of this landowners' meeting in accordance with the requirements of Section 190.006(2)(a), *Florida Statutes*.

**Section 3.** Pursuant to Section 190.006(2)(b), *Florida Statutes*, the landowners' meeting and election has been announced by the Board at its April 21, 2022 meeting and the date, time and location of the rescheduled landowners' meeting and election has been announced by the Board at its May 19, 2022 meeting. A sample notice of landowners' meeting and election, proxy, ballot form and instructions were presented at the April 21, 2022 meeting and are attached to Resolution 2022-08 as **Composite Exhibit A**. Such documents are available for review and copying during normal business hours at the office of the District Manager, Wrathell, Hunt and

Associates, LLC 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

**Section 4.** This Resolution is intended to amend Resolution 2022-08, which remains in full force and effect except to the extent amended hereby.

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

**PASSED AND ADOPTED THIS 19<sup>th</sup> DAY OF MAY, 2022.**

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

**ATTEST:**

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

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

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

**10**

**RESOLUTION 2022-19**

**A RESOLUTION OF HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT AMENDING THE ANNUAL MEETING SCHEDULE FOR REMAINDER OF FISCAL YEAR 2021/2022.**

**WHEREAS**, the Harmony West Community Development District ("District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Osceola County, Florida; and

**WHEREAS**, the District previously adopted Resolution 2021-07, setting forth the annual schedule of its regular public meetings which designates the date, time and location of the District's Fiscal Year 2021/2022 meetings ("FY 2022 Schedule"); and

**WHEREAS**, the Board desires to ratify the action of District staff and amend the meeting time designated in Resolution 2021-07 for the FY 2022 Schedule.

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

1. Resolution 2021-07 is hereby amended to reflect that the amended FY 2022 Schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved.
2. The District Manager is hereby directed to submit a copy of the amended FY 2022 Schedule to Osceola County, Florida.
3. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 19th of May, 2022.

ATTEST:

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chair/Vice Chair, Board of Supervisors

EXHIBIT A

<b>HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>Johnston's Surveying, Inc., 900 Cross Prairie Parkway Kissimmee, Florida 34744</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
<b>October 21, 2021</b>	<b>Buck Lake Committee Meeting</b>	<b>10:30 AM</b>
<b>October 21, 2021</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>November 18, 2021</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>December 16, 2021</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>January 20, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>February 17, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>March 17, 2022</b>	<b>Buck Lake Committee Meeting</b>	<b>10:30 AM</b>
<b>March 17, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>April 21, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>May 19, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>June 16, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>
<b>July 21, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>
<b>August 18, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>10:30 AM</b>
<b>September 15, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>

# **HARMONY WEST**

## **COMMUNITY DEVELOPMENT DISTRICT**

**11**

**RESOLUTION 2022-20**

**A RESOLUTION OF HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT AMENDING THE ANNUAL MEETING SCHEDULE AND LOCATION FOR FISCAL YEAR 2022/2023.**

**WHEREAS**, the Harmony West Community Development District ("District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Osceola County, Florida; and

**WHEREAS**, the District previously adopted Resolution 2022-09, setting forth the annual schedule of its regular public meetings which designates the date, time and location of the District's Fiscal Year 2022/2023 meetings ("FY 2023 Schedule"); and

**WHEREAS**, the Board desires to ratify the action of District staff and amend the meeting location and dates designated in Resolution 2022-09 for the FY 2023 Schedule.

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

1. Resolution 2022-09 is hereby amended to reflect that the amended FY 2023 Schedule attached hereto and incorporated by reference herein as **Exhibit A** is hereby approved.
2. The District Manager is hereby directed to submit a copy of the amended FY 2023 Schedule to Osceola County, Florida.
3. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED** this 19th of May, 2022.

ATTEST:

**HARMONY WEST COMMUNITY  
DEVELOPMENT DISTRICT**

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Secretary/Assistant Secretary

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Chairperson, Board of Supervisors

EXHIBIT A

<b>HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT</b>		
<b>BOARD OF SUPERVISORS FISCAL YEAR 2022/2023 MEETING SCHEDULE</b>		
<b>LOCATION</b>		
<i>Johnston's Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744</i>		
<b>DATE</b>	<b>POTENTIAL DISCUSSION/FOCUS</b>	<b>TIME</b>
October 20, 2022	Regular Meeting	10:30 AM
November 17, 2022	Landowners' Meeting	10:30 AM
November 17, 2022	Regular Meeting	10:30 AM
December 15, 2022	Regular Meeting	10:30 AM
January 19, 2023	Regular Meeting	10:30 AM
February 16, 2023	Regular Meeting	10:30 AM
March 16, 2023	Regular Meeting	10:30 AM
April 20, 2023	Regular Meeting	10:30 AM
May 18, 2023	Regular Meeting	10:30 AM
June 15, 2023	Regular Meeting	10:30 AM
July 20, 2023	Regular Meeting	10:30 AM
August 17, 2023	Public Hearing & Regular Meeting	10:30 AM
September 21, 2023	Regular Meeting	10:30 AM

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

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**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
FINANCIAL STATEMENTS  
UNAUDITED  
MARCH 31, 2022**

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
MARCH 31, 2022**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash	\$ 308,641	\$ -	\$ -	\$ 308,641
Investments				
Revenue	-	539,575	-	539,575
Reserve	-	430,094	-	430,094
Construction	-	-	7	7
Due from Forestar Real Estate G	61,482	56,657	-	118,139
Due from Harmony CDD	1,420	-	-	1,420
Utility deposit	8,535	-	-	8,535
Total assets	<u>\$ 380,078</u>	<u>\$ 1,026,326</u>	<u>\$ 7</u>	<u>\$ 1,406,411</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable off-site	\$ 1,000	\$ -	\$ -	\$ 1,000
Landowner advance	3,300	-	-	3,300
Total liabilities	<u>4,300</u>	<u>-</u>	<u>-</u>	<u>4,300</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred receipts	62,902	56,657	-	119,559
Total deferred inflows of resources	<u>62,902</u>	<u>56,657</u>	<u>-</u>	<u>119,559</u>
Fund balances:				
Restricted				
Debt service	-	969,669	-	969,669
Capital projects	-	-	7	7
Committed				
Playground	4,500	-	-	4,500
Sign and wall	3,000	-	-	3,000
3 months working capital	105,482	-	-	105,482
Unassigned	199,894	-	-	199,894
Total fund balances	<u>312,876</u>	<u>969,669</u>	<u>7</u>	<u>1,282,552</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 380,078</u>	<u>\$ 1,026,326</u>	<u>\$ 7</u>	<u>\$ 1,406,411</u>

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 2,400	\$ 314,064	\$ 319,474	98%
Assessment levy: off-roll	-	-	122,963	0%
Developer contribution	-	-	1,765	0%
Lot closings	-	53,154	-	N/A
Buck Lake mgmt & consulting cost-share	-	1,420	2,175	65%
Buck Lake maintenance cost-share	-	-	7,200	0%
Total revenues	2,400	368,638	453,577	81%
<b>EXPENDITURES</b>				
<b>Professional &amp; administrative</b>				
Management/accounting/recording	4,000	24,000	48,000	50%
Legal - general counsel	658	3,248	15,000	22%
Engineering	-	-	10,000	0%
Audit	5,200	5,200	6,150	85%
Arbitrage rebate calculation	-	-	750	0%
Dissemination agent	83	500	1,000	50%
Trustee	-	-	5,250	0%
Telephone	17	100	200	50%
Postage	58	105	500	21%
Printing & binding	42	250	500	50%
Legal advertising	-	2,514	1,200	210%
Annual district filing fee	-	175	175	100%
Insurance	-	6,419	6,785	95%
Contingencies	213	1,240	750	165%
Website				
Hosting & maintenance	-	-	705	0%
ADA compliance	-	-	210	0%
Total professional & administrative	10,271	43,751	97,175	45%

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
GENERAL FUND  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year to Date	Budget	% of Budget
<b>Field operations and maintenance</b>				
Field operations manager	300	1,500	5,000	30%
Field operations accounting	146	875	1,750	50%
Landscaping contract labor	15,605	78,023	187,255	42%
Insurance: property	-	4,657	4,811	97%
Porter services - dog park	-	-	4,920	0%
Playground ADA mulch	-	-	2,500	0%
Backflow prevention test	-	-	150	0%
Irrigation maintenance / repair	64	1,522	5,000	30%
Plants, shrubs & mulch	-	12,600	16,800	75%
Annuals	5,600	16,832	25,000	67%
Tree trimming	-	-	2,000	0%
Signage	-	425	1,000	43%
General maintenance	410	1,540	4,000	39%
Fence / wall repair	-	-	1,500	0%
Aquatic control - waterway	279	1,379	12,672	11%
Wetland monitoring & maintenance	2,172	4,173	6,000	70%
Buck lake mgmt & consulting cost-share	-	135	2,900	5%
Buck lake maintenance cost-share	-	-	14,400	0%
Electric:				
Irrigation	7,284	13,893	2,500	556%
Street lights	7,445	12,758	28,000	46%
Entrance signs	-	-	1,500	0%
Water irrigation	324	3,584	20,000	18%
Total field operations and maintenance	<u>39,629</u>	<u>153,896</u>	<u>349,658</u>	44%
<b>Other fees &amp; charges</b>				
Property appraiser	-	-	83	0%
Tax collector	48	6,443	6,656	97%
Total other fees & charges	<u>48</u>	<u>6,443</u>	<u>6,739</u>	96%
Total expenditures	<u>49,948</u>	<u>204,090</u>	<u>453,572</u>	45%
Excess/(deficiency) of revenues over/(under) expenditures	(47,548)	164,548	5	
Fund balances - beginning	360,424	148,328	119,321	
Fund balances - ending				
Playground	4,500	4,500	4,500	
Sign and wall	3,000	3,000	3,000	
3 months working capital	105,482	105,482	105,482	
Unassigned	199,894	199,894	6,344	
Fund balances - ending	<u>\$ 312,876</u>	<u>\$ 312,876</u>	<u>\$ 119,326</u>	

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUND SERIES 2018  
FOR THE PERIOD ENDED MARCH 31, 2022**

	<u>Current Month</u>	<u>Year To Date</u>	<u>Budget</u>	<u>% of Budget</u>
<b>REVENUES</b>				
Assessment levy: on-roll	\$ 3,407	\$ 445,829	\$ 453,540	98%
Assessment levy: off-roll	-	-	90,574	0%
Lot closings	-	71,362	-	N/A
Interest	4	20	-	N/A
Total revenues	<u>3,411</u>	<u>517,211</u>	<u>544,114</u>	95%
<b>EXPENDITURES</b>				
<b>Debt service</b>				
Principal	-	-	130,000	0%
Interest	-	200,577	401,154	50%
Total debt service	<u>-</u>	<u>200,577</u>	<u>531,154</u>	38%
<b>Other fees &amp; charges</b>				
Tax collector	68	8,916	9,449	94%
Total other fees and charges	<u>68</u>	<u>8,916</u>	<u>9,449</u>	94%
Total expenditures	<u>68</u>	<u>209,493</u>	<u>540,603</u>	39%
Excess/(deficiency) of revenues over/(under) expenditures	3,343	307,718	3,511	
Fund balances - beginning	966,326	661,951	660,770	
Fund balances - ending	<u>\$ 969,669</u>	<u>\$ 969,669</u>	<u>\$ 664,281</u>	

**HARMONY WEST  
COMMUNITY DEVELOPMENT DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
CAPITAL PROJECTS FUND SERIES 2018  
FOR THE PERIOD ENDED MARCH 31, 2022**

	Current Month	Year To Date
<b>REVENUES</b>	\$ -	\$ -
Total revenues	-	-
<b>EXPENDITURES</b>	-	-
Total expenditures	-	-
Excess/(deficiency) of revenues over/(under) expenditures	-	-
Fund balances - beginning	7	7
Fund balances - ending	\$ 7	\$ 7

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

**14**

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

The Board of Supervisors of the Harmony West Community Development District held a Regular Meeting on April 21, 2022 at 1:30 p.m., at Johnston’s Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744.

**Present were:**

Chris Tyree	Chair
Bill Fife	Vice Chair
Robyn Bronson	Assistant Secretary
Roger Van Auker	Assistant Secretary
John Wiggins	Assistant Secretary

**Also present were:**

Cindy Cerbone	District Manager
Daniel Rom	Wrathell, Hunt and Associates, LLC
Jere Earlywine (via telephone)	District Counsel
Meredith Hammock (via telephone)	KE Law Group, PLLC
Mark Stehli (via telephone)	District Engineer
Mark Hills	Field Operations Manager
Kat Holiday	Forestar
Cynthia Wilhelm	Bond Counsel

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Mr. Rom called the meeting to order at 1:37 p.m. All Supervisors were present.

**SECOND ORDER OF BUSINESS**

**Public Comments**

There were no public comments.

**THIRD ORDER OF BUSINESS**

**Buck Lake Related Items**

**A. Approval of Buck Lake Committee Meeting Minutes: October 21, 2021**

Mr. Rom presented the October 21, 2021 Buck Lake Committee Meeting Minutes.

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**On MOTION by Mr. Tyree and seconded by Ms. Bronson, with all in favor, the October 21, 2021 Buck Lake Committee Meeting Minutes, as presented, were approved.**

**B. Ratification of Restated Agreement for Environmental Management Services (General Project Coordination)**

Ms. Cerbone recalled that, at the Buck Lake Committee meeting, the Harmony West CDD (HWCDD) and Harmony CDD (HCDD) Committee Members agreed to HWCDD renewing a Bio-Tech Agreement for general coordination but HCDD did not approve it. HCDD will approve a Maintenance Agreement in the coming year but will not approve general coordination. If general project coordination is needed, Ms. Cerbone recommended that the HWCDD and HCDD Boards allow Mr. Tyree, on behalf of HWCDD, and Ms. Teresa Kramer, on behalf of HCDD, approve Bio-Tech services outside of a regular meeting, with a not-to-exceed amount at the hourly rate and for a limited number of hours. The Board directed Ms. Cerbone to work with HCDD on an agreement for cost sharing in the event general coordination costs are incurred.

**On MOTION by Mr. Tyree and seconded by Mr. Van Auker, with all in favor, the Restated Agreement for Environmental Management Services, for General Project Coordination, was ratified.**

**FOURTH ORDER OF BUSINESS**

**Update: Results of Bio-Tech Consulting, Inc., January, 2022 Mitigation Monitoring**

Mr. Rom stated the Report was completed but not in time for inclusion in the agenda. This item would be presented at the next meeting.

**FIFTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-06, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date**

Mr. Rom presented Resolution 2022-06.

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**On MOTION by Mr. Van Auker and seconded by Mr. Wiggins, with all in favor, Resolution 2022-06, Authorizing the Disbursement of Funds for Payment of Certain Continuing Expenses Without Prior Approval of the Board of Supervisors; Authorizing the Disbursement of Funds for Payment of Certain Non-Continuing Expenses Without Prior Approval of the Board of Supervisors; Providing for a Monetary Threshold; and Providing for an Effective Date, was adopted.**

**SIXTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-08, Designating a Date, Time, and Location for Landowners’ Meeting; Providing for Publication, Providing for an Effective Date**

Mr. Rom presented Resolution 2022-08. Seats 1, 2 and 4, currently held by Supervisors Bronson, Tyree and Wiggins, respectively, would be up for election.

**On MOTION by Ms. Bronson and seconded by Mr. Tyree, with all in favor, Resolution 2022-08, Designating a Date, Time, and Location of November 17, 2022 at 1:30 p.m., at Johnston’s Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee, Florida 34744 for a Landowners’ Meeting; Providing for Publication, Providing for an Effective Date, was adopted.**

**SEVENTH ORDER OF BUSINESS**

**Consideration of Resolution 2022-09, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023 and Providing for an Effective Date**

Mr. Rom presented Resolution 2022-09. The following changes were made to the Fiscal Year 2023 Meeting Schedule:

LOCATION: Harmony West Clubhouse, 6830 Botanic Boulevard, Saint Cloud, Florida, 34773, for all meetings except November 17, 2022, which would be held at Johnston’s Surveying, Inc.

Additional Meeting: Add Landowners’ Meeting on November 17, 2022 at 1:30 PM, commencing immediately before the Regular Meeting.

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**On MOTION by Mr. Tyree and seconded by Ms. Bronson, with all in favor, Resolution 2022-09, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2022/2023, as amended, and Providing for an Effective Date, was adopted.**

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**EIGHTH ORDER OF BUSINESS**

**Consideration of Bond Financing Matters**

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**A. Bond Financing Team Funding Agreement**

Ms. Hammock presented the Bond Financing Team Funding Agreement.

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**On MOTION by Mr. Tyree and seconded by Mr. Van Auker, with all in favor, the Bond Financing Team Funding Agreement, was approved.**

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**B. Presentation of Revised Master Engineer’s Report for Capital Improvements**

Mr. Stehli presented the Revised Master Engineer’s Report for Capital Improvements dated April 21, 2022. He noted the following:

➤ The Revised Master Engineer’s Report was created to add the Phase II area, which adds approximately 1,151 lots and to associate the public roadways, utilities and other supporting infrastructure to the project.

➤ All associated Tables, Maps and Cost Estimates were updated.

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**On MOTION by Ms. Bronson and seconded by Mr. Tyree, with all in favor, the Revised Master Engineer’s Report for Capital Improvements dated April 21, 2022, in substantial form, was approved.**

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**C. Presentation of Revised Master Special Assessment Methodology Report**

Mr. Rom presented the Revised Master Special Assessment Methodology Report dated April 22, 2022 and noted the pertinent data in each Section. He discussed the maximum par amount of bonds, Capital Improvement Plan (CIP), project costs, Assessment Methodology, True-Up Mechanism and the Appendix Tables. He noted the following:

➤ The current Developer oversaw the development for the first 620 single-family residential units, referred to as Phase 1, subject to the “Series 2018 Bonds.”

156 ➤ Based on the most recent Engineer's Report, dated April 17, 2022, the revised  
157 development plan includes a total of 1,771 single-family residential units. The first 620 single-  
158 family residential units comprise Phase 1, while the remaining 1,151 comprise Phase 2.

159 ➤ The Revised CIP is estimated to total \$87,137,750, with the Phase 1 units currently  
160 estimated to total \$29,100,599 and the Phase 2 units to total \$58,037,151.

161 ➤ In order to fully fund the costs of the Revised CIP, the CDD would have to issue a par  
162 amount of approximately \$116,610,000 in Special Assessment Revenue Bonds.

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164 **On MOTION by Mr. Tyree and seconded by Mr. Fife, with all in favor, the**  
165 **Revised Master Special Assessment Methodology Report, in substantial form,**  
166 **was approved.**

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169 **D. Resolution 2022-10, Declaring Special Assessments; Designating the Nature and**  
170 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of the**  
171 **Improvements, the Portion to be Paid by Assessments, and the Manner and Timing in**  
172 **Which the Assessments are to be Paid; Designating the Lands Upon Which the**  
173 **Assessments Shall be Levied; Providing for an Assessment Plat and a Preliminary**  
174 **Assessment Roll; Addressing the Setting of Public Hearings; Providing for Publication**  
175 **of this Resolution; and Addressing Conflicts, Severability and an Effective Date**

176 Mr. Rom presented Resolution 2022-10, which acknowledges the CIP project, as  
177 described in the Revised Engineer's Report, adopts the assessment roll and begins the  
178 assessment process.

179

180 **On MOTION by Mr. Tyree and seconded by Mr. Van Auker, with all in favor,**  
181 **Resolution 2022-10, Declaring Special Assessments; Designating the Nature and**  
182 **Location of the Proposed Improvements; Declaring the Total Estimated Cost of**  
183 **the Improvements, the Portion to be Paid by Assessments, and the Manner**  
184 **and Timing in Which the Assessments are to be Paid; Designating the Lands**  
185 **Upon Which the Assessments Shall be Levied; Providing for an Assessment Plat**  
186 **and a Preliminary Assessment Roll; Addressing the Setting of Public Hearings**  
187 **for June 16, 2022 at 1:30 p.m., at Johnston's Surveying, Inc., 900 Cross Prairie**  
188 **Parkway, Kissimmee, Florida 34744; Providing for Publication of this**  
189 **Resolution; and Addressing Conflicts, Severability and an Effective Date, in**  
190 **substantial form, was adopted.**

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193 E. Resolution 2022-11, Authorizing the Issuance of Not to Exceed \$116,610,000  
 194 Aggregate Principal Amount of Harmony West Community Development District  
 195 Special Assessment Revenue Bonds, Series 2022, to Pay All or a Portion of the Costs of  
 196 the Series 2022 Project (Hereinafter Defined) Pursuant to Chapter 190, Florida  
 197 Statutes; Providing for the Judicial Validation of Such Bonds, the Series 2022 Project  
 198 and the Imposition, Levy and Collection of Non-Ad Valorem Assessments for the  
 199 Repayment of Such Bonds; Providing an Effective Date and Providing for Other  
 200 Related Matters

201 Ms. Hammock presented Resolution 2022-10, which accomplishes the following:

- 202 ➤ Authorizes issuance of a not-to-exceed \$116,610,000 aggregate principal amount of
- 203 bonds.
- 204 ➤ Authorizes and directs District Counsel and Bond Counsel to proceed with filing the
- 205 bond validation documentation.

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207 **On MOTION by Mr. Tyree and seconded by Mr. Fife, with all in favor,**  
 208 **Resolution 2022-11, Authorizing the Issuance of Not to Exceed \$116,610,000**  
 209 **Aggregate Principal Amount of Harmony West Community Development**  
 210 **District Special Assessment Revenue Bonds, Series 2022, to Pay All or a Portion**  
 211 **of the Costs of the Series 2022 Project (Hereinafter Defined) Pursuant to**  
 212 **Chapter 190, Florida Statutes; Providing for the Judicial Validation of Such**  
 213 **Bonds, the Series 2022 Project and the Imposition, Levy and Collection of Non-**  
 214 **Ad Valorem Assessments for the Repayment of Such Bonds; Providing an**  
 215 **Effective Date and Providing for Other Related Matters, was adopted.**

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218 F. Resolution 2022-12, Designating a Date, Time and Location of a Public Hearing  
 219 Regarding The District’s Intent to Use the Uniform Method for the Levy, Collection,  
 220 and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section  
 221 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing;  
 222 and Providing an Effective Date

223 Mr. Rom presented Resolution 2022-12. This Resolution enables placement of the  
 224 assessments on the tax bill utilizing the Property Appraiser and Tax Collector.

225

226 **On MOTION by Mr. Tyree and seconded by Ms. Bronson, with all in favor,**  
 227 **Resolution 2022-12, Designating a Date, Time and Location of June 16, 2022 at**  
 228 **1:30 p.m., at Johnston’s Surveying, Inc., 900 Cross Prairie Parkway, Kissimmee,**

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**Florida 34744 for a Public Hearing Regarding The District’s Intent to Use the Uniform Method for the Levy, Collection, and Enforcement of Non-Ad Valorem Special Assessments as Authorized by Section 197.3632, Florida Statutes; Authorizing the Publication of the Notice of Such Hearing; and Providing an Effective Date, was adopted.**

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**NINTH ORDER OF BUSINESS**

**Consideration of Townhome Parcel Boundary Amendment Matters**

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**A. Request for Boundary Amendment (Townhome Parcel)**

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Ms. Hammock discussed the request for a boundary amendment to include the proposed addition of the Townhome Parcel, which would add approximately 21.41 acres of property to the CDD’s existing boundaries.

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Ms. Cerbone stated the request came via email following a conference call with the Board Chair and District Counsel.

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**On MOTION by Mr. Tyree and seconded by Mr. Wiggins, with all in favor, the request for a Boundary Amendment to include the Townhome Parcel, was approved.**

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**B. Boundary Amendment Funding Agreement**

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Ms. Hammock presented the Boundary Amendment Funding Agreement.

**On MOTION by Mr. Tyree and seconded by Ms. Bronson, with all in favor, the Boundary Amendment Funding Agreement, was approved.**

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**C. Resolution 2022-13, Directing the Chairman and District Staff to Request the Passage of an Ordinance by the County Commissioners of Osceola County, Florida, Amending the District’s Boundaries, and Authorizing Such Other Actions as are Necessary in Furtherance of that Process; and Providing an Effective Date**

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Mr. Rom presented Resolution 2022-13.

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**On MOTION by Mr. Fife and seconded by Mr. Tyree, with all in favor, Resolution 2022-13, Directing the Chairman and District Staff to Request the Passage of an Ordinance by the County Commissioners of Osceola County, Florida, Amending the District’s Boundaries, and Authorizing Such Other**

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**Actions as are Necessary in Furtherance of that Process; and Providing an Effective Date, was adopted.**

Discussion ensued about budget planning and segregating and allocating expenses related to the townhome infrastructure. Ms. Cerbone would work with the Chair to determine how to distribute professional and administrative expenses among the assessable units.

Mr. Tyree stated an Access Agreement would be needed to address the access point from the townhome parcel into the main part of the community and a construction easement would be needed where HOA or CDD property is crossed. Ms. Cerbone would work with the Chair to determine whether some field operation costs would be allocated to the townhome parcel for existing assets utilized.

**Mr. Earlywine joined the meeting at 2:04 p.m.**

Discussion ensued regarding the Boundary Amendment Agreement and CDD improvements to be conveyed to the City or the County. Mr. Earlywine stated the Boundary Amendment parcel townhomes CDD would only finance utilities and off-site improvements that would be turned over to the County. Ms. Cerbone stated there might be minor operation and maintenance (O&M) specific to the Townhome parcel, minor Field Operations O&M currently in existence for which a portion might be allocated on a percentage basis to the Townhome parcel and Professional & Administrative expenses for which a determination must be made how to incorporate the Townhomes for the General Fund assessment. Ms. Cerbone would work with the Chair and Staff to address the accounting issues.

**TENTH ORDER OF BUSINESS**

**Acceptance of Unaudited Financial Statements as of February 28, 2022**

Mr. Rom presented the Unaudited Financial Statements as of February 28, 2022. He noted that some "Electric" invoices were being transferred to the CDD.

**On MOTION by Mr. Tyree and seconded by Mr. Wiggins, with all in favor, the Unaudited Financial Statements as of February 28, 2022, were accepted.**

**ELEVENTH ORDER OF BUSINESS**

**Approval of January 20, 2022 Regular Meeting Minutes**

Mr. Rom presented the January 20, 2022 Regular Meeting Minutes.

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On MOTION by Mr. Tyree and seconded by Ms. Bronson, with all in favor, the January 20, 2022 Regular Meeting Minutes, as presented, were approved.

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**TWELFTH ORDER OF BUSINESS**

**Staff Reports**

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**A. District Counsel: *KE Law Group, PLLC***

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Ms. Hammock asked for the timing of the Phase 2 utility turnover. Mr. Tyree stated

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Phase 2 is projected to be paved and accepted in September or October 2022.

314

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

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There was no report.

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

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Mr. Hills stated slight improvement of landscape maintenance was noted. The

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consensus was that it would be necessary go through the Request for Proposals process, if

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service does not improve quickly. This item would be included on the next agenda.

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

321

**I. 373 Registered Voters in District as of April 15, 2022**

322

**II. NEXT MEETING DATE: May 19, 2022 at 1:30 P.M.**

323

**o QUORUM CHECK**

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Supervisors Bronson, Wiggins and Van Auker would attend the May 19, 2022 meeting.

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**THIRTEENTH ORDER OF BUSINESS**

**Board Members' Comments/Requests**

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There were no Board Members' comments or requests.

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**FOURTEENTH ORDER OF BUSINESS**

**Public Comments**

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There were no public comments.

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**FIFTEENTH ORDER OF BUSINESS**

**Adjournment**

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On MOTION by Mr. Tyree and seconded by Mr. Wiggins with all in favor, the meeting adjourned at 2:15 p.m.

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Secretary/Assistant Secretary

\_\_\_\_\_ Chair/Vice Chair

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

**15D**

## HARMONY WEST COMMUNITY DEVELOPMENT DISTRICT

### BOARD OF SUPERVISORS FISCAL YEAR 2021/2022 MEETING SCHEDULE

#### LOCATION

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

DATE	POTENTIAL DISCUSSION/FOCUS	TIME
<b>October 21, 2021</b>	<b>Buck Lake Committee Meeting</b>	<b>10:30 AM</b>
<b>October 21, 2021</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>November 18, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>December 16, 2021 CANCELED</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>January 20, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>February 17, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>March 17, 2022</b>	<b>Buck Lake Committee Meeting</b>	<b>10:30 AM</b>
<b>March 17, 2022 CANCELED</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>April 21, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>May 19, 2022</b>	<b>Regular Meeting</b>	<b>1:30 PM</b>
<b>June 16, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>
<b>July 21, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>
<b>August 18, 2022</b>	<b>Public Hearing &amp; Regular Meeting</b>	<b>10:30 AM</b>
<b>September 15, 2022</b>	<b>Regular Meeting</b>	<b>10:30 AM</b>