

HARMONY ON LAKE ELOISE

**COMMUNITY DEVELOPMENT
DISTRICT**

August 14, 2024

BOARD OF SUPERVISORS

PUBLIC HEARINGS

AND REGULAR

MEETING AGENDA

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

**AGENDA
LETTER**

Harmony on Lake Eloise Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

August 7, 2024

ATTENDEES:

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

Board of Supervisors

Harmony on Lake Eloise Community Development District

Dear Board Members:

The Board of Supervisors of the Harmony on Lake Eloise Community Development District will hold Public Hearings and a Regular Meeting on August 14, 2024 at 9:30 a.m., at the Ramada by Wyndham Davenport Orlando South, 43824 Highway 27, Davenport, Florida 33837-6808. The agenda is as follows:

1. Call to Order/Roll Call
2. Public Comments
3. Public Hearing on Adoption of Fiscal Year 2024/2025 Budget
 - A. Proof/Affidavit of Publication
 - B. Consideration of Resolution 2024-07, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2024, and Ending September 30, 2025; Authorizing Budget Amendments; and Providing an Effective Date
4. Public Hearing to Hear Comments and Objections on the Imposition of Maintenance and Operation Assessments to Fund the Budget for Fiscal Year 2024/2025, Pursuant to Florida Law
 - A. Proof/Affidavit of Publication
 - B. Mailed Notice(s) to Property Owners
 - C. Consideration of Resolution 2024-08, Providing for Funding for The Fiscal Year 2024/2025 Adopted Budget(s); Providing for The Collection and Enforcement of Special Assessments, Including but Not Limited to Penalties and Interest Thereon; Certifying an Assessment Roll; Providing for Amendments to The Assessment Roll; Providing A Severability Clause; And Providing an Effective Date.
5. Consideration of Deficit Funding Agreement

6. Presentation of Audited Financial Report for Fiscal Year Ended September 30, 2023, Prepared by Grau & Associates
 - A. Consideration of Resolution 2024-09, Hereby Accepting the Audited Financial Report for the Fiscal Year Ended September 30, 2023
7. Consideration of Goals and Objectives Reporting [HB7013 - Special Districts Performance Measures and Standards Reporting]
8. Consideration of Resolution 2024-02, Designating the Location of the Local District Records Office and Providing an Effective Date
9. Consideration of Easement Agreement for Irrigation System Improvements
10. Consideration of Bill of Sale for Irrigation System Improvements
11. Consideration of Insight Irrigation, LLC Agreement for Irrigation Monitoring Services Agreement
12. Ratification Items
 - A. Lake Pros, LLC Second Amendment to Lake Maintenance Services Agreement
 - B. Florida ULS Operating, LLC d/b/a United Land Services, LLC First Amendment to Landscape & Irrigation Services
13. Acceptance of Unaudited Financial Statements as of June 30, 2024
14. Approval of May 8, 2024 Regular Meeting Minutes
15. Staff Reports
 - A. District Counsel: *Kutak Rock LLP*
 - B. District Engineer: *Dewberry Engineers, Inc.*
 - C. Field Operations: *Leland Management, Inc.*
 - D. District Manager: *Wrathell, Hunt and Associates, LLC*
 - NEXT MEETING DATE: September 11, 2024 at 9:30 AM, *immediately following the adjournment of the Fox Branch Ranch CDD meeting, scheduled to commence at 9:30 AM*

○ QUORUM CHECK

SEAT 1	CHRIS TYREE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 2	MARY MOULTON	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 3	ROGER VAN AUKE	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 4	SHELLEY KAERCHER	☐ IN PERSON	☐ PHONE	☐ NO
SEAT 5	JC NOWOTNY	☐ IN PERSON	☐ PHONE	☐ NO

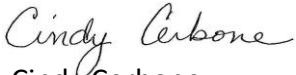
16. Board Members' Comments/Requests

17. Public Comments

18. Adjournment

If you should have any questions or concerns, please do not hesitate to contact me directly at (561) 346-5294 or Andrew Kantarzhi at (415) 516-2161.

Sincerely,


Cindy Cerbone
District Manager

FOR BOARD MEMBERS AND STAFF TO ATTEND BY TELEPHONE

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

PARTICIPANT PASSCODE: 867 327 4756

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

3A



The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

Harmony On Lake Eloise Cdd
Harmony On Lake Eloise Cdd
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Ledger-News Chief, published in Polk County, Florida; that the attached copy of advertisement, being a Public Notices, was published on the publicly accessible website of Polk County, Florida, or in a newspaper by print in the issues of, on:

07/30/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/30/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$351.67

Tax Amount: \$0.00

Payment Cost: \$351.67

Order No: 10400046

Customer No: 532529

PO #:

of Copies:

1

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024/2025 BUDGET(S); AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

The Board of Supervisors ("Board") of the Harmony on Lake Eloise Community Development District ("District") will hold a public hearing on August 14, 2024 at 9:30 a.m. at Ramada by Wyndham Davenport Orlando South 43824 Highway 27, Davenport, Florida 33837-6808 for the purpose of hearing comments and objections on the adoption of the proposed budget(s) ("Proposed Budget") of the District for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("Fiscal Year 2024/2025"). A regular board meeting of the District will also be held at that time where the Board may consider any other business that may properly come before it. A copy of the agenda and Proposed Budget may be obtained at the offices of the District Manager, Wrathell, Hunt and Associates, LLC, 2300 Glades Road #410W, Boca Raton, Florida 33431 ("District Manager's Office"), during normal business hours.

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

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

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

District Manager
7/30/24 10400046

KAITLYN FELTY
Notary Public
State of Wisconsin

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

3B

RESOLUTION 2024-07

[FY 2025 APPROPRIATION RESOLUTION]

THE ANNUAL APPROPRIATION RESOLUTION OF THE HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET(S) FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2024, submitted to the Board of Supervisors (“**Board**”) of the Harmony on Lake Eloise Community Development District (“**District**”) proposed budget(s) (“**Proposed Budget**”) for the fiscal year beginning October 1, 2024 and ending September 30, 2025 (“**Fiscal Year 2024/2025**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

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

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Harmony on Lake Eloise Community Development District for the Fiscal Year Ending September 30, 2025."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption, and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2024/2025, the sums set forth in **Exhibit A** to be raised by the levy of assessments, a funding agreement and/or otherwise. Such sums are deemed by the Board to be necessary to defray all expenditures of the District during said budget year, and are to be divided and appropriated in the amounts set forth in **Exhibit A**.

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2024/2025 or within 60 days following the end of the Fiscal Year 2024/2025 may amend its Adopted Budget for that fiscal year as follows:

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

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

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

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

PASSED AND ADOPTED THIS 14TH DAY OF AUGUST, 2024.

ATTEST:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____

By: _____

Title: _____

Its: _____

Exhibit A: Fiscal Year 2024/2025 Budget(s)

Exhibit A: Fiscal Year 2024/2025 Budget(s)

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
PROPOSED BUDGET
FISCAL YEAR 2025**

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
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**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
REVENUES					
Assessment levy: on-roll - gross	\$ 129,350				\$ 75,942
Allowable discounts (4%)	(5,174)				(3,038)
Assessment levy: on-roll - net	124,176	\$ 110,469	\$ 13,707	\$ 124,176	72,904
Assessment levy: off-roll	-	-	-	-	491,964
Landowner contribution	86,170	27,268	54,355	81,623	-
Total revenues	210,346	137,737	68,062	205,799	564,868
EXPENDITURES					
Professional & administrative					
Management/accounting/recording	48,000	24,000	24,000	48,000	48,000
Legal	25,000	2,385	22,615	25,000	25,000
Engineering	2,000	-	2,000	2,000	2,000
Audit	6,000	-	5,000	5,000	5,100
Arbitrage rebate calculation	750	-	750	750	1,000
Dissemination agent	1,000	500	500	1,000	2,000
Trustee	5,500	-	5,500	5,500	11,000
Telephone	200	100	100	200	200
Postage	500	11	489	500	500
Printing & binding	500	250	250	500	500
Legal advertising	2,000	369	1,631	2,000	2,000
Annual special district fee	175	175	-	175	175
Insurance	5,500	5,200	-	5,200	6,000
Contingencies/bank charges	500	8	492	500	500
Website hosting & maintenance	705	705	-	705	705
Website ADA compliance	210	-	210	210	210
EMMA software services	-	1,000	-	1,000	1,000
Property appraiser	1,294	-	1,294	1,294	759
Tax collector	2,587	2,204	383	2,587	1,519
Total professional & administrative	102,421	36,907	65,214	102,121	108,168

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	Budget FY 2025
EXPENDITURES					
Field operations and maintenance					
Field operations manager	6,000	3,000	3,000	6,000	6,000
Landscaping contract labor	30,000	16,620	13,380	30,000	295,000
Insurance: property	4,125	-	4,125	4,125	-
Porter services	6,000	-	6,000	6,000	6,000
Backflow prevention test	300	-	300	300	700
Irrigation maintenance/repair	4,000	4,953	-	4,953	7,500
Plants, shrubs & mulch	7,500	-	7,500	7,500	30,000
Annuals	10,000	-	10,000	10,000	20,000
Tree trimming	2,000	-	2,000	2,000	5,000
Signage	7,000	-	7,000	7,000	2,500
General maintenance	4,000	-	4,000	4,000	4,000
Fence/wall repair	4,000	-	4,000	4,000	4,000
Aquatic control - ponds	6,000	3,270	2,730	6,000	9,000
Misc. field operations - contingency	-	-	-	-	20,000
Electric:					
Irrigation	3,000	-	3,000	3,000	15,000
Street lights	-	-	-	-	10,000
Entrance signs	2,000	-	2,000	2,000	2,000
Water- irrigation	12,000	6,047	5,953	12,000	20,000
Total field operations	107,925	33,890	74,988	108,878	456,700
Total expenditures	210,346	70,797	140,202	210,999	564,868
Excess/(deficiency) of revenues over/(under) expenditures	-	66,940	(72,140)	(5,200)	-
Fund balance - beginning (unaudited)	-	5,200	72,140	5,200	-
Fund balance - ending (projected)					
Assigned					
Working capital	-	-	-	-	-
Unassigned	-	72,140	-	-	-
Fund balance - ending	\$ -	\$ 72,140	\$ -	\$ -	\$ -

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES

Professional & administrative

Management/accounting/recording	\$ 48,000
Wrathell, Hunt and Associates, LLC (WHA), specializes in managing community development districts by combining the knowledge, skills and experience of a team of professionals to ensure compliance with all of the District's governmental requirements. WHA develops financing programs, administers the issuance of tax exempt bond financings, operates and maintains the assets of the community.	
Legal	25,000
General counsel and legal representation, which includes issues relating to public finance, public bidding, rulemaking, open meetings, public records, real property dedications, conveyances and contracts.	
Engineering	2,000
The District's Engineer will provide construction and consulting services, to assist the District in crafting sustainable solutions to address the long term interests of the community while recognizing the needs of government, the environment and maintenance of the District's facilities.	
Audit	5,100
Statutorily required for the District to undertake an independent examination of its books, records and accounting procedures.	
Arbitrage rebate calculation	1,000
To ensure the District's compliance with all tax regulations, annual computations are necessary to calculate the arbitrage rebate liability.	
Dissemination agent	2,000
The District must annually disseminate financial information in order to comply with the requirements of Rule 15c2-12 under the Securities Exchange Act of 1934. Wrathell, Hunt & Associates serves as dissemination agent.	
Telephone	200
Telephone and fax machine.	
Postage	500
Mailing of agenda packages, overnight deliveries, correspondence, etc.	
Printing & binding	500
Letterhead, envelopes, copies, agenda packages	
Legal advertising	2,000
The District advertises for monthly meetings, special meetings, public hearings, public bids, etc.	
Annual special district fee	175
Annual fee paid to the Florida Department of Economic Opportunity.	
Insurance	6,000
The District will obtain public officials and general liability insurance.	
Contingencies/bank charges	500
Bank charges and other miscellaneous expenses incurred during the year and automated AP routing etc.	
Website hosting & maintenance	705
Website ADA compliance	210
EMMA software services	1,000
Property appraiser	759
Tax collector	1,519

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
DEFINITIONS OF GENERAL FUND EXPENDITURES**

EXPENDITURES (continued)

Field operations and maintenance

Field operations manager	6,000
Landscaping contract labor	295,000
Porter services	6,000
Backflow prevention test	700
Irrigation maintenance/repair	7,500
Plants, shrubs & mulch	30,000
Annuals	20,000
Tree trimming	5,000
Signage	2,500
General maintenance	4,000
Fence/wall repair	4,000
Aquatic control - ponds	9,000
Misc. field operations - contingency	20,000
Electric:	
Irrigation	15,000
Street lights	10,000
Entrance signs	2,000
Water- irrigation	20,000
Total expenditures	<u><u>\$564,868</u></u>

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND BUDGET - SERIES 2023
FISCAL YEAR 2025**

	Fiscal Year 2024				Proposed Budget FY 2025
	Adopted Budget FY 2024	Actual through 3/31/2024	Projected through 9/30/2024	Total Actual & Projected	
REVENUES					
Special assessment - on-roll	\$ 192,728				\$ 192,728
Allowable discounts (4%)	(7,709)				(7,709)
Assessment levy: net	185,019	\$ 164,603	\$ 20,416	\$ 185,019	185,019
Interest	-	2,250	-	2,250	-
Total revenues	185,019	166,853	20,416	187,269	185,019
EXPENDITURES					
Debt service					
Principal	40,000	-	40,000	40,000	40,000
Interest	131,402	62,645	68,757	131,402	135,774
Total debt service	171,402	62,645	108,757	171,402	175,774
Other fees & charges					
Property appraiser	1,927	-	1,927	1,927	1,927
Tax collector	3,855	3,284	571	3,855	3,855
Total other fees & charges	5,782	3,284	2,498	5,782	5,782
Total expenditures	177,184	65,929	111,255	177,184	181,556
Excess/(deficiency) of revenues over/(under) expenditures	7,835	100,924	(90,839)	10,085	3,463
OTHER FINANCING SOURCES/(USES)					
Transfer out	-	(85)	-	(85)	-
Total other financing sources/(uses)	-	(85)	-	(85)	-
Fund balance:					
Net increase/(decrease) in fund balance	7,835	100,839	(90,839)	10,000	3,463
Beginning fund balance (unaudited)	152,264	100,571	201,410	100,571	110,571
Ending fund balance (projected)	\$ 160,099	\$ 201,410	\$ 110,571	\$ 110,571	114,034
Use of fund balance:					
Debt service reserve account balance (required)					(44,809)
Interest expense - November 1, 2025					(67,017)
Projected fund balance surplus/(deficit) as of September 30, 2025					\$ 2,208

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/24			67,886.88	67,886.88	2,625,000.00
05/01/25	40,000.00	4.350%	67,886.88	107,886.88	2,585,000.00
11/01/25			67,016.88	67,016.88	2,585,000.00
05/01/26	45,000.00	4.350%	67,016.88	112,016.88	2,540,000.00
11/01/26			66,038.13	66,038.13	2,540,000.00
05/01/27	45,000.00	4.350%	66,038.13	111,038.13	2,495,000.00
11/01/27			65,059.38	65,059.38	2,495,000.00
05/01/28	50,000.00	4.350%	65,059.38	115,059.38	2,445,000.00
11/01/28			63,971.88	63,971.88	2,445,000.00
05/01/29	50,000.00	4.350%	63,971.88	113,971.88	2,395,000.00
11/01/29			62,884.38	62,884.38	2,395,000.00
05/01/30	50,000.00	4.350%	62,884.38	112,884.38	2,345,000.00
11/01/30			61,796.88	61,796.88	2,345,000.00
05/01/31	55,000.00	5.125%	61,796.88	116,796.88	2,290,000.00
11/01/31			60,387.50	60,387.50	2,290,000.00
05/01/32	60,000.00	5.125%	60,387.50	120,387.50	2,230,000.00
11/01/32			58,850.00	58,850.00	2,230,000.00
05/01/33	60,000.00	5.125%	58,850.00	118,850.00	2,170,000.00
11/01/33			57,312.50	57,312.50	2,170,000.00
05/01/34	65,000.00	5.125%	57,312.50	122,312.50	2,105,000.00
11/01/34			55,646.88	55,646.88	2,105,000.00
05/01/35	65,000.00	5.125%	55,646.88	120,646.88	2,040,000.00
11/01/35			53,981.25	53,981.25	2,040,000.00
05/01/36	70,000.00	5.125%	53,981.25	123,981.25	1,970,000.00
11/01/36			52,187.50	52,187.50	1,970,000.00
05/01/37	75,000.00	5.125%	52,187.50	127,187.50	1,895,000.00
11/01/37			50,265.63	50,265.63	1,895,000.00
05/01/38	80,000.00	5.125%	50,265.63	130,265.63	1,815,000.00
11/01/38			48,215.63	48,215.63	1,815,000.00
05/01/39	80,000.00	5.125%	48,215.63	128,215.63	1,735,000.00
11/01/39			46,165.63	46,165.63	1,735,000.00
05/01/40	85,000.00	5.125%	46,165.63	131,165.63	1,650,000.00
11/01/40			43,987.50	43,987.50	1,650,000.00
05/01/41	90,000.00	5.125%	43,987.50	133,987.50	1,560,000.00
11/01/41			41,681.25	41,681.25	1,560,000.00
05/01/42	95,000.00	5.125%	41,681.25	136,681.25	1,465,000.00
11/01/42			39,246.88	39,246.88	1,465,000.00
05/01/43	100,000.00	5.125%	39,246.88	139,246.88	1,365,000.00
11/01/43			36,684.38	36,684.38	1,365,000.00
05/01/44	105,000.00	5.375%	36,684.38	141,684.38	1,260,000.00
11/01/44			33,862.50	33,862.50	1,260,000.00
05/01/45	110,000.00	5.375%	33,862.50	143,862.50	1,150,000.00
11/01/45			30,906.25	30,906.25	1,150,000.00
05/01/46	120,000.00	5.375%	30,906.25	150,906.25	1,030,000.00
11/01/46			27,681.25	27,681.25	1,030,000.00
05/01/47	125,000.00	5.375%	27,681.25	152,681.25	905,000.00

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
SERIES 2023 AMORTIZATION SCHEDULE**

	Principal	Coupon Rate	Interest	Debt Service	Bond Balance
11/01/47			24,321.88	24,321.88	905,000.00
05/01/48	130,000.00	5.375%	24,321.88	154,321.88	775,000.00
11/01/48			20,828.13	20,828.13	775,000.00
05/01/49	140,000.00	5.375%	20,828.13	160,828.13	635,000.00
11/01/49			17,065.63	17,065.63	635,000.00
05/01/50	145,000.00	5.375%	17,065.63	162,065.63	490,000.00
11/01/50			13,168.75	13,168.75	490,000.00
05/01/51	155,000.00	5.375%	13,168.75	168,168.75	335,000.00
11/01/51			9,003.13	9,003.13	335,000.00
05/01/52	165,000.00	5.375%	9,003.13	174,003.13	170,000.00
11/01/52			4,568.75	4,568.75	170,000.00
05/01/53	170,000.00	5.375%	4,568.75	174,568.75	-
Total	2,665,000.00		2,692,748.28	5,357,748.28	

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
ASSESSMENT COMPARISON
PROJECTED FISCAL YEAR 2025 ASSESSMENTS**

On-Roll					
Product/Parcel	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
SF 20	-	\$ 520.15	\$ -	\$ 520.15	\$ 886.15
SF 40	48	520.15	1,181.07	1,701.22	\$ 2,067.22
SF 50	70	520.15	1,342.12	1,862.27	\$ 2,228.27
SF 60	28	520.15	1,503.17	2,023.33	\$ 2,389.33
SF 80	-	520.15	-	520.15	\$ 886.15
Total	146				

Off-Roll Assessments					
Product/Parcel	Units	FY 2025 O&M Assessment per Unit	FY 2025 DS Assessment per Unit	FY 2025 Total Assessment per Unit	FY 2024 Total Assessment per Unit
SF 20	288	\$ 483.74	\$ -	\$ 483.74	n/a
SF 40	209	483.74	-	483.74	n/a
SF 50	381	483.74	-	483.74	n/a
SF 60	101	483.74	-	483.74	n/a
SF 80	38	483.74	-	483.74	n/a
Total	1,017				

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

4A

LOCALiQ

The Gainesville Sun | The Ledger
Daily Commercial | Ocala StarBanner
News Chief | Herald-Tribune

PO Box 631244 Cincinnati, OH 45263-1244

AFFIDAVIT OF PUBLICATION

HarmonyOn LakeEloiseCdd
Harmony On Lake Eloise Cdd
2300 Glades RD # 410W
Boca Raton FL 33431-8556

STATE OF WISCONSIN, COUNTY OF BROWN

Before the undersigned authority personally appeared, who on oath says that he or she is the Legal Coordinator of The Ledger-News Chief, published in Polk County, Florida; that the attached copy of advertisement, being a Classified Legal CLEGL, was published on the publicly accessible website of Polk County, Florida, or in a newspaper by print in the issues of, on:

07/23/2024

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

Subscribed and sworn to before me, by the legal clerk, who is personally known to me, on 07/23/2024

Legal Clerk

Notary, State of WI, County of Brown

My commission expires

Publication Cost: \$1727.60

Tax Amount: \$0.00

Payment Cost: \$1727.60

Order No: 10398236

of Copies:

Customer No: 532529

1

PO #:

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

KAITLYN FELTY
Notary Public
State of Wisconsin

HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT

DISTRICT

NOTICE OF PUBLIC HEARING TO CONSIDER THE ADOPTION OF THE FISCAL YEAR 2024/2025 BUDGET; NOTICE OF PUBLIC HEARING TO CONSIDER THE IMPOSITION OF OPERATIONS AND MAINTENANCE SPECIAL ASSESSMENTS, ADOPTION OF AN ASSESSMENT ROLL, AND THE LEVY, COLLECTION, AND ENFORCEMENT OF THE SAME; AND NOTICE OF REGULAR BOARD OF SUPERVISORS' MEETING.

Upcoming Public Hearings, and
Regular Meeting

The Board of Supervisors ("Board") for the Harmony on Lake Eloise Community Development District ("District") will hold the following two public hearings and a regular meeting on **August 14, 2024 at 9:30 a.m., at Ramada by Wyndham Davenport Orlando South 43824 Highway 27, Davenport, Florida 33837-6808.**

The first public hearing is being held pursuant to Chapter 190, Florida Statutes, to receive public comment and objections on the District's proposed budget ("Proposed Budget") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("Fiscal Year 2024/2025"). The second public hearing is being held pursuant to Chapters 190, 197, and/or 170, Florida Statutes, to consider the imposition of operations and maintenance special assessments ("O&M Assessments") upon the lands located within the District, to fund the Proposed Budget for Fiscal Year 2024/2025; to consider the adoption of an assessment roll; and, to provide for the levy, collection, and enforcement of assessments. At the conclusion of the hearings, the Board will, by resolution, adopt a budget and levy O&M Assessments as finally approved by the Board. A Board meeting of the District will also be held where the Board may consider any other District business.

Description of Assessments

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

Land Use	Total Units / Acres	EAU/ ERU Factor	Proposed Annual O&M Assessment*
Residential Unit	146	1.0	\$535.75
Undeveloped Land	289.58	3.51	\$1,881.54

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

The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025. **IT IS IMPORTANT TO PAY YOUR ASSESSMENT BECAUSE FAILURE TO PAY WILL CAUSE A TAX CERTIFICATE TO BE ISSUED AGAINST THE PROPERTY WHICH MAY RESULT IN LOSS OF TITLE, OR FOR DIRECT BILLED ASSESSMENTS, MAY RESULT IN A FORECLOSURE ACTION, WHICH ALSO MAY RESULT IN A LOSS OF TITLE.**

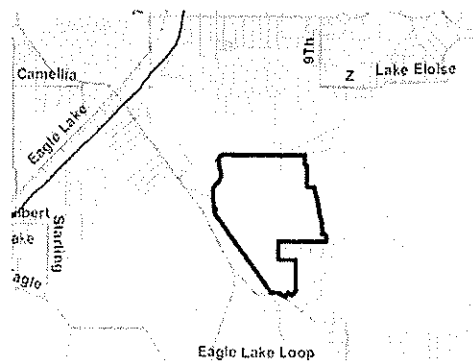
Additional Provisions

The public hearings and meeting are open to the public and will be conducted in accordance with Florida law. A copy of the Proposed Budget and assessment roll, and the agenda, for the hearings and meeting may be obtained by contacting **Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, Ph: 561-571-0010 ("District Manager's Office").**

The public hearings and meeting may be continued to a date, time, and place to be specified on the record. There may be occasions when staff or board members may participate by speaker telephone. Any person requiring special accommodations because of a disability or physical impairment should contact the District Manager's Office at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) / 1-800-955-8770 (Voice), for aid in contacting the District Manager's Office.

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

District Manager



**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

4B

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

AFFIDAVIT OF MAILING

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

1. I am over eighteen (18) years of age and am competent to testify as to the matters contained herein. I have personal knowledge of the matters stated herein.
2. I, Curtis Marcoux, am employed by Wrathell, Hunt and Associates, LLC, and, in the course of that employment, serve as and/or assist the Financial Analyst for the Harmony on Lake Eloise Community Development District ("**District**"). Among other things, my duties include preparing and transmitting correspondence relating to the District.
3. I do hereby certify that on July 12, 2024, and in the regular course of business, I caused letters, in the forms attached hereto as **Exhibit A**, to be sent notifying affected landowner(s) in the District of their rights under Florida law, and with respect to the District's anticipated imposition of operations and maintenance assessments. I further certify that the letters were sent to the addressees identified in the letters or list, if any, included in **Exhibit A** and in the manner identified in **Exhibit A**.
4. I do hereby certify that the attached document(s) were made at or near the time of the occurrence of the matters set forth by, or from information transmitted by, a person having knowledge of those matters; were and are being kept in the course of the regularly conducted activity of the District; and were made as a regular practice in the course of the regularly conducted activity of the District.

FURTHER AFFIANT SAYETH NOT.


By: Curtis Marcoux

SWORN AND SUBSCRIBED before me by means of ☒ physical presence or ☐ online notarization this 12 day of July, 2024, by Curtis Marcoux, for Wrathell, Hunt and Associates, LLC, who ☐ is personally known to me or ☐ has provided _____ as identification, and who ☐ did or ☒ did not take an oath.



DAPHNE GILLYARD
Notary Public
State of Florida
Comm# HH390392
Expires 8/20/2027

NOTARY PUBLIC

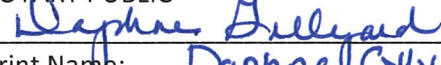

Print Name: Daphne Gillyard
Notary Public, State of Florida
Commission No.: HH390392
My Commission Expires: 8/20/2027

EXHIBIT A: Copies of Forms of Mailed Notices, including Addresses

**Harmony on Lake Eloise
Community Development District**

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 12, 2024

VIA FIRST CLASS MAIL

CASA FRESCA COOL HOUSE LLC

4065 CRESCENT PARK DR

RIVERVIEW, FL 33578

PARCEL ID: See "Exhibit B" Attached

RE: Harmony on Lake Eloise Community Development District
Fiscal Year 2024/2025 Budget and O&M Assessments

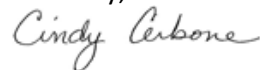
Dear Property Owner:

Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Harmony on Lake Eloise Community Development District ("**District**") will be holding two public hearings and a Board of Supervisors' ("**Board**") meeting for the purposes of: (1) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("**Fiscal Year 2024/2025**"), and (2) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget for Fiscal Year 2024/2025, on **August 14, 2024 at 9:30 a.m. at Ramada by Wyndham Davenport Orlando South 43824 Highway 27, Davenport, Florida 33837-6808**. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,



Cindy Cerbone
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per unit basis, with platted lots paying a full share of the overall budget and unplatted planned lots paying an equal share of the administrative portion of the budget. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

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Land Use	Total # of Units / Acres	ERU	Annual O&M Assessment(1)
Residential Unit	146	1.00	\$535.75
Unplanted Land	289.58	3.51	\$1,881.54

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

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$623,076.51** in gross revenue.

[illegible]

262909687048001220	CASA FRESCA COOL HOUSE LLC
--------------------	----------------------------

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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

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July 12, 2024

VIA FIRST CLASS MAIL

DR HORTON INC

7835 OSCEOLA POLK LINE RD

DAVENPORT, FL 33896

PARCEL ID: See "Exhibit B" Attached

RE: Harmony on Lake Eloise Community Development District
Fiscal Year 2024/2025 Budget and O&M Assessments

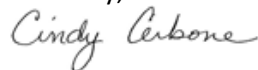
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PARCEL ID	NAME
262909687048000250	D R HORTON INC
262909687048000260	D R HORTON INC
262909687048000280	D R HORTON INC
262909687048000290	D R HORTON INC
262909687048000300	D R HORTON INC
262909687048000310	D R HORTON INC
262909687048000320	D R HORTON INC
262909687048000330	D R HORTON INC
262909687048000340	D R HORTON INC
262909687048000350	D R HORTON INC
262909687048000360	D R HORTON INC
262909687048000370	D R HORTON INC
262909687048000380	D R HORTON INC
262909687048000390	D R HORTON INC
262909687048000400	D R HORTON INC
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262909687048000570	D R HORTON INC
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262909687048001390	D R HORTON INC
262909687048001400	D R HORTON INC
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262909687048001430	D R HORTON INC
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262909687048001050	D R HORTON INC
262909687048001060	D R HORTON INC
262909687048001070	D R HORTON INC
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262909687048000930	DR HORTON INC
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262909687048000010	DR HORTON INC
262909687048000020	DR HORTON INC
262909687048001280	DR HORTON INC
262909687048001290	DR HORTON INC
262909687048001300	DR HORTON INC
262909687048001350	DR HORTON INC

**Harmony on Lake Eloise
Community Development District**

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 12, 2024

VIA FIRST CLASS MAIL

FORESTAR USA REAL ESTATE GROUP INC

2221 E LAMAR BLVD STE 790

ARLINGTON, TX 76006

PARCEL ID: See "Exhibit B" Attached

RE: Harmony on Lake Eloise Community Development District
Fiscal Year 2024/2025 Budget and O&M Assessments

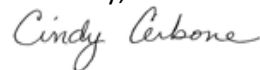
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District Manager

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PARCEL ID	NAME
262904000000043010	FORESTAR USA REAL ESTATE GROUP INC
262904664000000011	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000020	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000030	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000044	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000082	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000090	FORESTAR USA REAL ESTATE GROUP INC
2629046640000000100	FORESTAR USA REAL ESTATE GROUP INC
2629090000000011010	FORESTAR USA REAL ESTATE GROUP INC
2629090000000011020	FORESTAR USA REAL ESTATE GROUP INC
2629090000000031000	FORESTAR USA REAL ESTATE GROUP INC
262909687000006602	FORESTAR USA REAL ESTATE GROUP INC

Harmony on Lake Eloise Community Development District

OFFICE OF THE DISTRICT MANAGER

2300 Glades Road, Suite 410W • Boca Raton, Florida 33431

Phone: (561) 571-0010 • Toll-free: (877) 276-0889 • Fax: (561) 571-0013

THIS IS NOT A BILL – DO NOT PAY

July 12, 2024

VIA FIRST CLASS MAIL

CASA FRESCA COOL HOUSE LLC

4065 CRESCENT PARK DR

RIVERVIEW, FL 33578

PARCEL ID: See "Exhibit B" Attached

RE: Harmony on Lake Eloise Community Development District
Fiscal Year 2024/2025 Budget and O&M Assessments

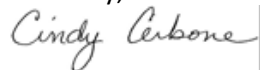
Dear Property Owner:

Pursuant to Chapters 190, 197, and/or 170, *Florida Statutes*, the Harmony on Lake Eloise Community Development District ("**District**") will be holding two public hearings and a Board of Supervisors' ("**Board**") meeting for the purposes of: (1) adopting the District's proposed budget ("**Proposed Budget**") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("**Fiscal Year 2024/2025**"), and (2) levying operations and maintenance assessments ("**O&M Assessments**") to fund the Proposed Budget for Fiscal Year 2024/2025, on **August 14, 2024 at 9:30 a.m. at Ramada by Wyndham Davenport Orlando South 43824 Highway 27, Davenport, Florida 33837-6808**. The District is a special purpose unit of local government established under Chapter 190, *Florida Statutes*, for the purposes of providing infrastructure and services to your community. The proposed O&M Assessment information for your property is set forth in **Exhibit A**.

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

Please note that all affected property owners have the right to appear and comment at the public hearings and meeting, and may also file written objections with the District Manager's Office within twenty (20) days of issuance of this notice. Each person who decides to appeal any decision made by the Board with respect to any matter considered at the public hearings or meeting is advised that person will need a record of proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based. If you have any questions, please do not hesitate to contact the District Manager's Office.

Sincerely,



Cindy Cerbone
District Manager

EXHIBIT A
Summary of O&M Assessments

The O&M Assessments are allocated on a per unit basis, with platted lots paying a full share of the overall budget and unplatted planned lots paying an equal share of the administrative portion of the budget. The O&M Assessments may be collected on the County tax roll or by direct bill from the District's Manager. Note that the O&M Assessments are in addition to any debt service assessments, if any, previously levied by the District and due to be collected for Fiscal Year 2024/2025.

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

Land Use	Total # of Units / Acres	ERU	Annual O&M Assessment(1)
Residential Unit	146	1.00	\$546.16
Unplanted Land	289.58	3.51	\$1,881.54

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

For all O&M Assessments levied to fund the Proposed Budget for Fiscal Year 2024/2025, the District expects to collect no more than **\$623,076.51** in gross revenue.

PARCEL ID	NAME
262909687048000430	ABREU VICTOR MANUEL
262909687048000440	ALARCON MONICA E
262909687048000970	BLAS TANIA DE LOS ANDES PELLOT
262909687048000480	CALHOUN JOHN ADLEY
262909687048000270	CERIZIER GUIRLENE
262909687048000420	DERAZIN WADSONN
262909687048001460	DIXON TARA RENEE
262909687048000950	FREEMAN BRANDEN MICHAEL
262909687048000960	FREESE ELI ROBERT
262909687048000940	GONZALEZ EDGAR JUNIOR
262909687048001410	GORBEA LOUIS JOSEPH
262909687048000500	HUNTER CHANDLER SCOTT
262909687048001370	INFANTE BRENDA
262909687048000450	JOHNSON DANIELLE BRIANA
262909687048000410	LEE DONNA CELESTE BAILEY
262909687048001000	MELENDEZ PEDRO MIGUEL
262909687048000460	MILIEN FELO
262909687048001330	MONTOYA MARGARET MATOS
262909687048001360	NEGRETTI ESTEFANY SIUL GALBAN
262909687048001340	OLIVEROS MARIO BETANCOURT
262909687048000470	REYES CLAUDIA JULISSA
262909687048000980	ROBINSON KWAN JAMAR
262909687048001320	ROSALES MAIVE
262909687048001310	RUIZ CHARLIE JR
262909687048001440	SANTIAGO LUIS ANGEL JR
262909687048001380	SANTIAGO LUIS HUMBERTO LEON
262909687048000240	TANKSLEY GABRIEL ETHAN
262909687048000920	TOMPKINS JACQUELINE
262909687048000490	TUDOR MICHAEL HUGHES

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**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

4C

RESOLUTION 2024-08

[FY 2025 ANNUAL ASSESSMENT RESOLUTION]

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR FUNDING FOR THE FISCAL YEAR 2024/2025 ADOPTED BUDGET(S); PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

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

WHEREAS, the Board of Supervisors ("**Board**") of the District has determined to undertake various operations and maintenance and other activities described in the District's budget ("**Adopted Budget**") for the fiscal year beginning October 1, 2024 and ending September 30, 2025 ("**Fiscal Year 2024/2025**"), attached hereto as **Exhibit A**; and

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

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

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

a. OPERATIONS AND MAINTENANCE ASSESSMENTS.

- i. Benefit Findings.** The provision of the services, facilities, and operations as described in **Exhibit A** confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the cost of the assessments. The allocation of the assessments to the specially benefitted lands is shown in **Exhibits A and B**, and is hereby found to be fair and reasonable.

- ii. **Assessment Imposition.** Pursuant to Chapters 190, 197 and/or 170, *Florida Statutes*, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on benefitted lands within the District and in accordance with **Exhibits A and B**. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.
- iii. **Maximum Rate.** Pursuant to Section 197.3632(4), *Florida Statutes*, the lien amount shall serve as the “maximum rate” authorized by law for operation and maintenance assessments.

- b. **DEBT SERVICE SPECIAL ASSESSMENTS.** The District’s Board hereby directs District Staff to effect the collection of the previously levied debt service special assessments, as set forth in **Exhibits A and B**.

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

- a. **Tax Roll Assessments.** If and to the extent indicated in **Exhibits A and B**, certain of the operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on the “**Tax Roll Property**” identified in **Exhibit B** shall be collected at the same time and in the same manner as County taxes in accordance with Chapter 197 of the *Florida Statutes*. The District’s Board finds and determines that such collection method is an efficient method of collection for the Tax Roll Property.
- b. **Direct Bill Assessments.** If and to the extent indicated in **Exhibits A and B**, certain operations and maintenance special assessments (if any) and/or previously levied debt service special assessments (if any) imposed on “**Direct Collect Property**” identified in **Exhibit B** shall be collected directly by the District in accordance with Florida law, as set forth in **Exhibits A and B**. The District’s Board finds and determines that such collection method is an efficient method of collection for the Direct Collect Property.
 - i. *Due Date (O&M Assessments)* - Operations and maintenance assessments directly collected by the District shall be due and payable on the dates set forth in the invoices prepared by the District Manager, but no earlier than October 1st and no later than September 30th of FY 2025.
 - ii. *Due Date (Debt Assessments)* - Debt service assessments directly collected by the District are due in full on December 1, 2024; provided, however, that, to the extent permitted by law, the

assessments due may be paid in two partial, deferred payments and on dates that are 30 days prior to the District's corresponding debt service payment dates all as set forth in the invoice(s) prepared by the District Manager.

- iii. In the event that an assessment payment is not made in accordance with the schedule(s) stated above, the whole assessment – including any remaining partial, deferred payments for the Fiscal Year, shall immediately become due and payable; shall accrue interest, penalties in the amount of one percent (1%) per month, and all costs of collection and enforcement; and shall either be enforced pursuant to a foreclosure action, or, at the District's sole discretion, collected pursuant to the Uniform Method on a future tax bill, which amount may include penalties, interest, and costs of collection and enforcement. Any prejudgment interest on delinquent assessments shall accrue at the rate of any bonds secured by the assessments, or at the statutory prejudgment interest rate, as applicable. In the event an assessment subject to direct collection by the District shall be delinquent, the District Manager and District Counsel, without further authorization by the Board, may initiate foreclosure proceedings pursuant to Chapter 170, *Florida Statutes*, or other applicable law to collect and enforce the whole assessment, as set forth herein.

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

3. **ASSESSMENT ROLL; AMENDMENTS.** The Assessment Roll, attached to this Resolution as **Exhibit "B,"** is hereby certified for collection. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution, and shall amend the Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll.

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

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

[CONTINUED ON NEXT PAGE]

PASSED AND ADOPTED this 14th day of August, 2024.

ATTEST:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____

Its: _____

Exhibit A: Budget

Exhibit B: Assessment Roll

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

5

FISCAL YEAR 2025 DEFICIT FUNDING AGREEMENT

This **FISCAL YEAR 2025 DEFICIT FUNDING AGREEMENT** ("**Agreement**") is made and entered into this ____ day of _____, 2024, by and between:

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

FORESTAR (USA) REAL ESTATE GROUP INC., a Delaware corporation, the owner and developer of lands within the boundary of the District, whose mailing address is 10700 Pecan Park Blvd, Suite 150, Austin, Texas 78750 ("**Developer**").

RECITALS

WHEREAS, the District was established for the purposes of planning, financing, constructing, operating and/or maintaining certain infrastructure; and

WHEREAS, the District, pursuant to Chapter 190, *Florida Statutes*, is authorized to levy such taxes, special assessments, fees and other charges as may be necessary in furtherance of the District's activities and services; and

WHEREAS, the District has adopted its annual budget for Fiscal Year 2025 ("**FY 2025 Budget**"), which begins on October 1, 2024 and ends on September 30, 2025, and has levied and imposed operations and maintenance assessments ("**O&M Assessments**") on lands within the District to fund a portion of the FY 2025 Budget; and

WHEREAS, the Developer has agreed to fund the cost of any "**Budget Deficit**," representing the difference between the FY 2025 Budget amount and the amount of the O&M Assessments, but subject to the terms of this Agreement.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt of which and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. **FUNDING.** The Developer agrees to make available to the District any monies ("**Developer Contributions**") necessary for the Budget Deficit as identified in **Exhibit A** (and as **Exhibit A** may be amended from time to time pursuant to Florida law, but subject to the Developers' consent to such amendments to incorporate them herein), and within thirty (30) days of written request by the District. As a point of clarification, the District shall only request funding for the actual expenses of the District, and the Developer is not required to fund the total general fund budget in the event that actual expenses are less than the projected total general fund budget set forth in **Exhibit A**. The District shall have no obligation to repay any Developer Contribution provided hereunder.

2. **ENTIRE AGREEMENT.** This instrument shall constitute the final and complete expression of the agreement among the parties relating to the subject matter of this Agreement. Amendments to

and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both of the parties hereto.

3. **AUTHORIZATION.** The execution of this Agreement has been duly authorized by the appropriate body or official of all parties hereto, each party has complied with all of the requirements of law, and each party has full power and authority to comply with the terms and provisions of this instrument.

4. **ASSIGNMENT.** This Agreement may be assigned, in whole or in part, by any party only upon the written consent of the other(s). Any purported assignment without such consent shall be void.

5. **DEFAULT.** A default by any party under this Agreement shall entitle the other(s) to all remedies available at law or in equity, which shall include, but not be limited to, the right of damages, injunctive relief and specific performance.

6. **ENFORCEMENT.** In the event that any party is required to enforce this Agreement by court proceedings or otherwise, then the parties agree that the prevailing party shall be entitled to recover from the other(s) all costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

7. **THIRD PARTY BENEFICIARIES.** This Agreement is solely for the benefit of the formal parties herein and no right or cause of action shall accrue upon or by reason hereof, to or for the benefit of any third party not a formal party hereto. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy or claim under or by reason of this Agreement or any provisions or conditions hereof; and all of the provisions, representations, covenants and conditions herein contained shall inure to the sole benefit of and shall be binding upon the parties hereto and their respective representatives, successors and assigns.

8. **CHOICE OF LAW.** This Agreement and the provisions contained herein shall be construed, interpreted and controlled according to the laws of the State of Florida.

9. **ARM'S LENGTH.** This Agreement has been negotiated fully among the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement with the assistance of their respective counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, the parties are each deemed to have drafted, chosen and selected the language, and the doubtful language will not be interpreted or construed against any party.

10. **EFFECTIVE DATE.** The Agreement shall be effective after execution by the parties hereto.

[SIGNATURES ON NEXT PAGE]

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

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____

FORESTAR (USA) REAL ESTATE GROUP INC.

By: _____
Its: _____

EXHIBIT A: FY 2025 Budget

HARMONY ON LAKE ELOISE

COMMUNITY DEVELOPMENT DISTRICT

6

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023**

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA**

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Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Harmony on Lake Eloise Community Development District
City of Winter Haven, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Harmony on Lake Eloise Community Development District, City of Winter Haven, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2023, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



June 19, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Harmony on Lake Eloise Community Development District, City of Winter Haven, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2023. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$225,600).
- The change in the District's total net position in comparison with the prior fiscal year was (\$208,246), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2023, the District's governmental funds reported combined ending fund balance of \$113,613, an increase of \$130,967 in comparison with the prior fiscal year. The total fund balance is restricted for debt service, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

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

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

NET POSITION SEPTEMBER 30,		
	2023	2022 (unaudited)
Current and other assets	\$ 146,158	\$ 21,179
Capital assets, net of depreciation	2,353,825	-
Total assets	2,499,983	21,179
Current liabilities	84,346	38,533
Long-term liabilities	2,641,237	-
Total liabilities	2,725,583	38,533
Net position		
Net investment in capital assets	(287,009)	-
Restricted	56,210	-
Unrestricted	5,199	(17,354)
Total net position	\$ (225,600)	\$ (17,354)

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

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease was due to bond issue costs.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2023	2022 (unaudited)
Revenues:		
Program revenues		
Operating grants and contributions	\$ 100,104	\$ 33,017
Capital grants and contributions	7,650	-
Total revenues	107,754	33,017
Expenses:		
General government	57,122	50,371
Maintenance and operations	18,028	-
Bond issue costs	188,236	-
Interest	52,614	-
Total expenses	316,000	50,371
Change in net position	(208,246)	(17,354)
Net position - beginning	(17,354)	-
Net position - ending	\$ (225,600)	\$ (17,354)

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2023 was \$316,000. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions and interest income. In total, expenses, increased from the prior fiscal year, the majority of the increase was the result of bond issuance cost.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2023, the District had \$2,353,825 invested in capital assets for its governmental activities. No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2023, the District had \$2,665,000 Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

It is anticipated that the cost of the general operations of the District will increase during the subsequent fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Harmony on Lake Eloise Community Development District's Finance Department at 2300 Glades Road, Suite 410W, Boca Raton, FL 33431.

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

	<u>Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 18,037
Due from Developer	19,707
Restricted assets:	
Investments	108,414
Capital assets:	
Nondepreciable	<u>2,353,825</u>
Total assets	<u>2,499,983</u>
 LIABILITIES	
Accounts payable	26,142
Developer advance	6,000
Accrued interest payable	52,204
Unearned revenue	403
Non-current liabilities:	
Due within one year	40,000
Due in more than one year	<u>2,600,834</u>
Total liabilities	<u>2,725,583</u>
 NET POSITION	
Net investment in capital assets	(287,009)
Restricted for debt service	56,210
Unrestricted	<u>5,199</u>
Total net position	<u>\$ (225,600)</u>

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

<u>Functions/Programs</u>	Expenses	Program Revenues		Net (Expense)
		Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
				Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 57,122	\$ 57,122	\$ -	\$ -
Maintenance and operations	18,028	32,922	7,650	22,544
Interest on long-term debt	52,614	10,060	-	(42,554)
Bond issue costs	188,236	-	-	(188,236)
Total governmental activities	316,000	100,104	7,650	(208,246)
				Change in net position (208,246)
				Net position - beginning (17,354)
				Net position - ending \$ (225,600)

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2023**

	Major Funds		Total
	General	Debt Service	Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 18,037	\$ -	\$ 18,037
Investments	-	108,414	108,414
Due from Developer	19,707	-	19,707
Total assets	<u>\$ 37,744</u>	<u>\$ 108,414</u>	<u>\$ 146,158</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 26,142	\$ -	\$ 26,142
Unearned revenue	403	-	403
Developer advance	6,000	-	6,000
Total liabilities	<u>32,545</u>	<u>-</u>	<u>32,545</u>
Fund balances:			
Restricted for:			
Debt service	-	108,414	108,414
Unassigned	5,199	-	5,199
Total fund balances	<u>5,199</u>	<u>108,414</u>	<u>113,613</u>
Total liabilities and fund balances	<u>\$ 37,744</u>	<u>\$ 108,414</u>	<u>\$ 146,158</u>

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2023**

Fund balance - governmental funds	\$	113,613
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Amounts reported for governmental activities in the statement of net position are different because:

financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	2,353,825	
Accumulated depreciation	-	2,353,825

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(52,204)	
Bonds Payable	(2,640,834)	(2,693,038)
Net position of governmental activities		\$ (225,600)

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Developer contributions	\$ 90,044	\$ 7,843	\$ 7,650	\$ 105,537
Interest earnings	-	2,217	-	2,217
Total revenues	90,044	10,060	7,650	107,754
EXPENDITURES				
Current:				
General government	57,122	-	-	57,122
Maintenance and operations	18,028	-	-	18,028
Debt service:				
Bond issuance costs	-	188,236	-	188,236
Capital outlay	-	-	2,353,825	2,353,825
Total expenditures	75,150	188,236	2,353,825	2,617,211
Excess (deficiency) of revenues over (under) expenditures	14,894	(178,176)	(2,346,175)	(2,509,457)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	(46,067)	46,067	-
Bond proceeds	-	364,892	2,300,108	2,665,000
Original issue discount	-	(24,576)	-	(24,576)
Total other financing sources (uses)	-	294,249	2,346,175	2,640,424
Net change in fund balances	14,894	116,073	-	130,967
Fund balances - beginning	(9,695)	(7,659)	-	(17,354)
Fund balances - ending	\$ 5,199	\$ 108,414	\$ -	\$ 113,613

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

Net change in fund balances - total governmental funds	\$ 130,967
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of those assets is eliminated in the statement of activities and capitalized in the statement of net position.	2,353,825
Governmental funds report the face amount of Bonds issued as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position.	(2,665,000)
In connection with the issuance of the Bonds, the original issue discount is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and reduces/increases long-term liabilities in the statement of net position.	24,576
Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as	
Amortization of original issue discount	(410)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the governmental fund financial statements.	(52,204)
Change in net position of governmental activities	<u>\$ (208,246)</u>

See notes to the financial statements

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Harmony on Lake Eloise Community Development District (the "District") was established by the City Commission of the City of Winter Haven's approval of Ordinance No. O-21-62 effective on September 14, 2021 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2023, all the Board members are affiliated with Forestar (USA) Real Estate Group Inc., ("Developer").

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

Long-Term Obligations

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2023:

	Amortized Cost	Credit Risk	Maturities
First American Government Obligation Fd Cl Y	\$ 108,414	S&P AAAm	Weighted average of the fund portfolio: 24 days
	<u>\$ 108,414</u>		

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

NOTE 5 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2023 were as follows:

Fund	Transfer in	Transfer out
Debt service	\$ -	\$ 46,067
Capital projects	46,067	-
Total	\$ 46,067	\$ 46,067

Transfers are used to move revenues and other financing sources from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 - CAPITAL ASSETS

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Infrastructure under construction	\$ -	\$ 2,353,825	\$ -	\$ 2,353,825
Total capital assets, not being depreciated	-	2,353,825	-	2,353,825
Governmental activities capital assets, net	\$ -	\$ 2,353,825	\$ -	\$ 2,353,825

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$57,370,924. A portion of the project costs was expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer and conveyed to the District. Upon completion, certain improvements are to be conveyed to others for ownership and maintenance responsibilities. All of the current year additions to capital assets were acquired from the Developer.

NOTE 7 – LONG-TERM LIABILITIES

Series 2023

On May 17, 2023, the District issued \$2,665,000 of Capital Improvement Revenue Bonds, Series 2023 consisting of multiple term bonds with due dates ranging from May 1, 2030 to May 1, 2053, and fixed interest rates ranging from 4.35% - 5.375%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each November 1 and May 1, commencing May 1, 2023. Principal on the Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Series 2023 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2023.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2023 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Series 2023	\$ -	\$ 2,665,000	\$ -	\$ 2,665,000	\$ 40,000
Less: Original issue discount	-	24,576	410	24,166	-
Total	<u>\$ -</u>	<u>\$ 2,640,424</u>	<u>\$ (410)</u>	<u>\$ 2,640,834</u>	<u>\$ 40,000</u>

At September 30, 2023, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2024	\$ 40,000	\$ 131,402	\$ 171,402
2025	40,000	135,774	175,774
2026	45,000	134,034	179,034
2027	45,000	132,076	177,076
2028	50,000	130,119	180,119
2029-2033	275,000	615,781	890,781
2034-2038	355,000	538,788	893,788
2039-2043	450,000	438,594	888,594
2044-2048	590,000	306,913	896,913
2049-2053	775,000	129,269	904,269
	<u>\$ 2,665,000</u>	<u>\$ 2,692,750</u>	<u>\$ 5,357,750</u>

NOTE 8 – DEVELOPER TRANSACTION

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$90,044, which includes a receivable of \$19,707 as of September 30, 2023.

NOTE 9 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

NOTE 10 - MANAGEMENT COMPANY

The District has contracted with a management company to perform services which include financial and accounting advisory services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, computer and other administrative costs.

NOTE 11 - RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	\$ 208,978	\$ 90,044	\$ (118,934)
Total revenues	<u>208,978</u>	<u>90,044</u>	<u>(118,934)</u>
EXPENDITURES			
Current:			
General government	98,540	57,122	41,418
Maintenance and operations	<u>110,438</u>	<u>18,028</u>	<u>92,410</u>
Total expenditures	<u>208,978</u>	<u>75,150</u>	<u>133,828</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	14,894	<u>\$ 14,894</u>
Fund balance - beginning		<u>(9,695)</u>	
Fund balance - ending		<u>\$ 5,199</u>	

See notes to required supplementary information

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the fiscal year ended September 30, 2023.

**HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT
CITY OF WINTER HAVEN, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2023
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	3
Employee compensation	\$ -
Independent contractor compensation	\$ 48,376
Construction projects to begin on or after October 1; (>\$65K)	N/A
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$0 Debt Service - \$0
Special assessments collected	\$0
Outstanding Bonds:	See Note 7 for details



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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(561) 994-9299 ▪ (800) 299-4728
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Harmony on Lake Eloise Community Development District
City of Winter Haven, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Harmony on Lake Eloise Community Development District, City of Winter Haven, Florida ("District") as of and for the fiscal year ended September 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 19, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Bhav & Associates

June 19, 2024



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Harmony on Lake Eloise Community Development District
City of Winter Haven, Florida

We have examined Harmony on Lake Eloise Community Development District, City of Winter Haven, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2023. Management is responsible for District's compliance with those requirements. Our responsibility is to express an opinion on District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2023.

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

Grau & Associates

June 19, 2024



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Supervisors
Harmony on Lake Eloise Community Development District
City of Winter Haven, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Harmony on Lake Eloise Community Development District, City of Winter Haven, Florida ("District") as of and for fiscal year ended September 30, 2023, and have issued our report thereon dated June 19, 2024.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 19, 2024, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

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

Grau & Associates

June 19, 2024

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable. First year audit.

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

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

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

Not applicable. First year audit.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2023.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2023.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

HARMONY ON LAKE ELOISE

COMMUNITY DEVELOPMENT DISTRICT

6A

RESOLUTION 2024-09

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARMONY
ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT HEREBY
ACCEPTING THE AUDITED ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED SEPTEMBER 30, 2023**

WHEREAS, the District's Auditor, Grau & Associates, has heretofore prepared and submitted to the Board, for accepting, the District's Audited Annual Financial Report for Fiscal Year 2023;

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

1. The Audited Annual Financial Report for Fiscal Year 2023, heretofore submitted to the Board, is hereby accepted for Fiscal Year 2023, for the period ending September 30, 2023; and

2. A verified copy of said Audited Annual Financial Report for Fiscal Year 2023 shall be attached hereto as an exhibit to this Resolution, in the District's "Official Record of Proceedings".

PASSED AND ADOPTED this 14th day of August, 2024.

ATTEST:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HARMONY ON LAKE ELOISE

COMMUNITY DEVELOPMENT DISTRICT

7

Memorandum

To: Board of Supervisors

From: District Management

Date: August 14, 2024

RE: HB7013 - Special Districts Performance Measures and Standards Reporting

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals & objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance their commitment to the accountability and transparency of the District.

Exhibit A: Goals, Objectives and Annual Reporting Form

HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT

Performance Measures/Standards & Annual Reporting Form October 1, 2024 – September 30, 2025

1. COMMUNITY COMMUNICATION AND ENGAGEMENT

Goal 1.1 Public Meetings Compliance

Objective: Hold at least two (2) regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of two (2) regular board meetings was held during the fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.2 Notice of Meetings Compliance

Objective: Provide public notice of each meeting at least seven days in advance, as specified in Section 190.007(1), using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised with 7 days' notice per statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3 Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public

by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. INFRASTRUCTURE AND FACILITIES MAINTENANCE

Goal 2.1 District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one (1) inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one (1) inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

Goal 3.1 Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2 Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD website.

Standard: CDD website contains 100% of the following information: most recent annual audit, most recently adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3 Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection and transmit said results to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

District Manager

Chair/Vice Chair, Board of Supervisors

Print Name

Print Name

Date

Date

HARMONY ON LAKE ELOISE

COMMUNITY DEVELOPMENT DISTRICT

8

RESOLUTION 2024-02

**A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE HARMONY ON LAKE
ELOISE COMMUNITY DEVELOPMENT DISTRICT DESIGNATING THE LOCATION OF
THE LOCAL DISTRICT RECORDS OFFICE AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the Harmony on Lake Eloise Community Development District (“District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated within the City of Winter Haven, Polk County, Florida; and

WHEREAS, the District is statutorily required to designate a local district records office location for the purposes of affording citizens the ability to access the District’s records, promoting the disclosure of matters undertaken by the District, and ensuring that the public is informed of the activities of the District in accordance with Chapter 119 and Section 190.006(7), *Florida Statutes*.

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

SECTION 1. The District’s local records office shall be located at: _____

_____.

SECTION 2. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this ____ day of _____, 2024.

ATTEST:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair, Board of Supervisors

HARMONY ON LAKE ELOISE

COMMUNITY DEVELOPMENT DISTRICT

9

NON-EXCLUSIVE PERPETUAL UTILITY EASEMENT
(Irrigation)

THIS NON-EXCLUSIVE PERPETUAL UTILITY EASEMENT is made this _____ day of _____, 2024, by and between:

Forestar (USA) Real Estate Group Inc., a Delaware corporation, whose address is 10700 Pecan Park Blvd, Suite 150, Austin, Texas 78750 ("**Developer**"); and

Harmony on Lake Eloise Homeowner's Association, Inc., a Florida not-for-profit corporation, whose address is 10481 Six Mile Cypress Parkway, Fort Myers, Florida 33966 ("**Association**," together with Developer "**Grantor**"); and

Harmony on Lake Eloise Community Development District, a local unit of special-purpose government established pursuant to Chapter 189, *Florida Statutes*, and whose address is c/o Wrathell, Hunt & Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**").

Recitals

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

WHEREAS, the Act authorizes the District to plan, finance, construct, install, operate and/or maintain certain infrastructure, including, but not limited to, stormwater ponds, roadway improvements, and other improvements and uses within the boundaries of the District; and

WHEREAS, the Developer desires to formally grant to, and/or clarify the terms of, the utility easements over the properties more particularly described herein for the purposes of the District operating and maintaining the irrigation system; and

WHEREAS, Developer and Association each grant to the District a perpetual easement over the Easement Areas as defined herein, and Developer and Association are agreeable to granting such an easement on the terms and conditions set forth herein, to the extent of their respective interests therein, if any.

NOW, THEREFORE, for good and valuable consideration and the mutual covenants of all parties, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **RECITALS.** The foregoing recitals are true and correct and by this reference are incorporated as a material part of this Easement.

2. **GRANT OF NON-EXCLUSIVE EASEMENT.** Developer and Association hereby each grant to the District, its successors, and assigns, in perpetuity, non-exclusive easements over, upon, under, through, and across the lands identified below – to the extent of the Developer’s and Association’s respective interests, if any - (“**Easement Areas**”) to have and to hold the same unto the District, its successors and assigns forever for the following purposes (collectively, “**Easement**”):

- A) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of the irrigation system, located within roadways and all utility easement areas including those labeled “Utility Easements” and “Utility and Drainage Easements” as identified on the plat entitled, ***Harmony on Lake Eloise, Phase 1, as recorded at Plat Book 196, Pages 45 - 50, of the Official Records of Polk County, Florida.***
- B) The District shall have and is hereby granted a perpetual, non-exclusive easement for purposes of ingress and egress, construction, installation, use, maintenance, repair, reconstruction, and replacement by the District of the irrigation system, located within Tracts A, B, C, D, F, H, K, roadways and all utility easement areas including those labeled “Public Utility Easements” and “Utility Easements” as identified on the plat entitled, ***Harmony on Lake Eloise, Phase 2, as recorded at Plat Book 205, Pages 26 - 32, of the Official Records of Polk County, Florida.***

3. **INCONSISTENT USE.** Grantor agrees and covenants that it shall not grant or exercise any rights in the property inconsistent with, or which interfere with, the rights herein accorded to District. Grantor shall be free to make any use of the property which is consistent with District’s intended use.

4. **DEFAULT.** A default by any party under this Utility Easement shall entitle the other party to all remedies available at law or in equity, which may include but not be limited to the right of actual damages, injunctive relief and/or specific performance.

5. **MODIFICATION; WAIVER.** No modification or amendment of this Utility Easement may be made except by written agreement between the parties. No failure by any person or entity now or hereafter bound by this Utility Easement to insist upon the strict performance of any covenant, duty, agreement or condition of this Utility Easement, or to exercise any right or remedy upon a breach of this Utility Easement, shall constitute a waiver of any such breach or of such covenant, agreement, term or condition. Any person or entity now or hereafter bound by any provision of this Utility Easement may, but shall be under no obligation to, waive any of its rights or any conditions to its obligations hereunder, or any duty, obligation or covenant of any

other party hereto; provided, however, that such waiver must be affected by a written instrument signed by the waiving party.

6. ATTORNEYS' FEES. In the event that either party seeks to enforce this Utility Easement by court proceedings or otherwise, then the substantially prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees, paralegal fees, and expert witness fees and costs for trial, alternative dispute resolution or appellate proceedings.

7. NOTICES. Any notice, demand, consent, authorization, request, approval or other communication that any party is required, or may desire, to give to or make upon the other party pursuant to this Utility Easement shall be effective and valid only if in writing, signed by the party giving notice and delivered personally to the other parties or sent by express 24-hour guaranteed courier or delivery service or by certified mail of the United States Postal Service, postage prepaid and return receipt requested, addressed to the other party as follows (or to such other place as any party may by notice to the others specify):

To District:	Harmony on Lake Eloise Community Development District c/o Wrathell, Hunt and Associates LLC 2300 Glades Road, Suite 410W Boca Raton, Florida 33431 Attn: District Manager
With a copy to:	Kutak Rock, LLP 107 W. College Ave Tallahassee, Florida 32301 Attn: District Counsel
To Developer:	Forestar (USA) Real Estate Group Inc. 10700 Pecan Park Blvd, Suite 150 Austin, Texas 78750
To Association:	Harmony on Lake Eloise Homeowner's Association, Inc. 10481 Six Mile Cypress Parkway, Fort Myers, Florida 33966

Notice shall be deemed given when received, except that if delivery is not accepted, notice shall be deemed given on the date of such non-acceptance. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day shall be deemed received on the next business day. If any time for giving notice would otherwise expire on a non-business day, the notice period shall be extended to the next succeeding business day. Saturdays, Sundays and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for

District and counsel for Developer may deliver Notice on behalf of District and Developer.

8. THIRD PARTIES. This Utility Easement is solely for the benefit of the formal parties hereto, and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third party not a formal party to this Utility Easement. Nothing in this Utility Easement, expressed or implied, is intended or shall be construed to confer upon any person or corporation other than the parties hereto any right, remedy, or claim under or by reason of this Utility Easement or any of the provisions or conditions hereof. The District shall be solely responsible for enforcing its rights under this Utility Easement against any interfering third party. Nothing contained in this Utility Easement shall limit or impair the District's right to protect its rights from interference by a third party.

9. CONTROLLING LAW. This Utility Easement and the provisions contained herein shall be construed, controlled, and interpreted according to the laws of the State of Florida. Venue shall be in Polk County, Florida.

10. PUBLIC RECORDS. Developer understands and agrees that all documents of any kind provided to the District or to District staff in connection with this Utility Easement are public records and are to be treated as such in accordance with Florida law.

11. BINDING EFFECT. This Utility Easement and all of the provisions of this Utility Easement shall inure to the benefit of and be binding upon the parties set forth herein and their respective successors and permitted assigns, and the agents, employees, invitees, tenants, subtenants, licensees, lessees, mortgagees in possession and independent contractors thereof, as a covenant running with and binding upon the Easement Area.

12. AUTHORIZATION. By execution below, the undersigned represent that they have been duly authorized by the appropriate body or official of their respective entity to execute this Utility Easement, and that each party has complied with all the requirements of law and has full power and authority to comply with the terms and provisions of this instrument.

13. SEVERABILITY. If any part of this Agreement is found invalid or unenforceable by any court, such invalidity or unenforceability shall not affect the other parts of this Agreement if the rights and obligations of the parties contained therein are not materially prejudiced and if the intentions of the parties can continue to be affected. To that end, this Agreement is declared to be severable.

14. COUNTERPARTS. This instrument may be executed in any number of counterparts, each of which, when executed and delivered, shall constitute an original, and such counterparts together shall constitute one and the same instrument. Signature and acknowledgment pages, if any, may be detached from the counterparts and attached to a single copy of this document to physically form one document.

15. ENTIRE AGREEMENT. This Agreement constitutes the entire agreement between

the parties and has been entered into voluntarily and with independent advice and legal counsel, and has been executed by the authorized representative of each party on the date written herein.

[Signatures on Next Page]

IN WITNESS WHEREOF, the Developer has hereunto set its hand and seal the day and year first above written.

FORESTAR (USA) REAL ESTATE GROUP INC., a
Delaware corporation

_____	By: _____
Witness Name: _____	Name: James D. Allen
Address: _____	Title: Executive Vice President

Witness Name: _____
Address: _____

STATE OF TEXAS
COUNTY OF TARRANT

The foregoing instrument was acknowledged before me by means of (☐) physical presence or (☐) online notarization, this _____ day of _____, 2024, by James D. Allen, as Executive Vice President of Forestar (USA) Real Estate Group Inc., a Delaware corporation, for and on behalf of said entity. He/She [☐] is personally known to me or [☐] produced _____ as identification.

NOTARY STAMP:

Signature of Notary Public

Printed Name of Notary Public

IN WITNESS WHEREOF, the Association has hereunto set its hand and seal the day and year first above written.

**HARMONY ON LAKE ELOISE HOMEOWNER’S
ASSOCIATION, INC.**, a Florida not-for-profit
corporation

Witness Name: _____
Address: _____

By: _____
Name: _____
Title: _____

Witness Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of (___) physical presence or (___) online notarization, this _____ day of _____, 2024, by _____, as _____ of Harmony on Lake Eloise Homeowner’s Association, Inc., a Florida not-for-profit corporation, for and on behalf of said entity. He/She [] is personally known to me or [] produced _____ as identification.

NOTARY STAMP:

Signature of Notary Public

Printed Name of Notary Public

IN WITNESS WHEREOF, the District has hereunto set its hand and seal the day and year first above written.

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

Witness Name: _____
Address: _____

Chair/Vice Chair, Board of Supervisors

Witness Name: _____
Address: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of (☐) physical presence or (☐) online notarization, this _____ day of _____, 2024, by _____, as Chairman of the Board of Supervisors of the Harmony on Lake Eloise Community Development District, special-purpose unit of local government, for and on behalf of said entity. He ☐ is personally known to me or ☐ produced _____ as identification.

NOTARY STAMP:

Signature of Notary Public

Printed Name of Notary Public

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

10

BILL OF SALE AND LIMITED ASSIGNMENT
[IRRIGATION IMPROVEMENTS]

THIS BILL OF SALE AND LIMITED ASSIGNMENT is made to be effective as of the ____ day of _____, 2024, by and between **Forestar (USA) Real Estate Group Inc.**, a Delaware corporation, with an address of 10700 Pecan Park Blvd, Suite 150, Austin, Texas 78750 ("**Developer**"), **Harmony on Lake Eloise Homeowners Association, Inc.**, a Florida not-for-profit corporation, with an address of 6972 Lake Gloria Blvd, Orlando, Florida 32809 ("**Association**"), and **Harmony on Lake Eloise Community Development District**, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes* ("**District**" or "**Grantee**") whose address is c/o Wrathell, Hunt and Associates, LLC, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Developer, Association and Grantee, intending to be legally bound, do hereby agree as follows:

1. Developer and Association hereby transfer, grant, convey, and assign to Grantee all of their respective right, title and interest of Developer and Association, if any, in and to the following property (together, "**Property**") as described below to have and to hold for Grantee's own use and benefit forever:

- a) All of the improvements and work product identified in **Exhibit A**; and
- b) All of their respective right, title, interest, and benefit of Developer and Association, if any, in, to and under any and all contracts, guaranties, affidavits, warranties, bonds, claims, lien waivers, and other forms of indemnification, given heretofore and with respect to the construction, installation, or composition of the improvements and work product described in **Exhibit A**.

2. Developer and Association each hereby covenants that: (i) Developer and Association is each the lawful owner of its respective interest in the Property; (ii) the Property is free from any liens or encumbrances and the Developer and Association each covenants to timely address any such liens or encumbrances with respect to their respective interests, if and when filed; (iii) Developer and Association each has good right to sell the Property; and (iv) the Developer and Association will each warrant and defend the sale of their respective interests in the Property hereby made unto the Grantee against the lawful claims and demands of all persons claiming by, through or under the Developer or the Association, as the case may be.

3. Without waiving any of the rights against third parties granted herein, the Property is being conveyed to the District in its as-is condition, without representation or warranty of any kind from the Developer or Association. The District agrees that neither Developer nor Association shall be responsible or liable to the District for any defect, errors, or omissions in or relating to the development and/or entitlement of, or construction of

improvements on or related to, their respective interests in the Property, latent or otherwise, or on account of any other conditions affecting their respective interests in the Property, as the District is purchasing the Property, **“AS IS, WHERE IS”, AND “WITH ALL FAULTS”**.

4. The Developer and the Association each represents that it has no knowledge of any latent or patent defects in their respective interests in the Property, and hereby assigns, transfers and conveys to the Grantee any and all rights against any and all firms or entities which may have caused any latent or patent defects, including, but not limited to, any and all warranties and other forms of indemnification.

5. By execution of this document, the Developer and the Association each affirmatively represents that it has the contractual right, consent and lawful authority of any and all forms to take this action in this document and in this form. Nothing herein shall be construed as a waiver of Grantee’s limitations on liability as provided in Section 768.28, *Florida Statutes*, and other statutes and law.

[CONTINUED ON FOLLOWING PAGE]

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES

FORESTAR (USA) REAL ESTATE GROUP INC.

By: _____
Name: _____

Name: _____
Title: _____

By: _____
Name: _____

STATE OF TEXAS
COUNTY OF TARRANT

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ____ day of _____, 2024, by James D. Allen as Executive Vice President of Forestar (USA) Real Estate Group Inc., and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF TEXAS

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

WHEREFORE, the foregoing Bill of Sale and Limited Assignment is hereby executed and delivered on the date first set forth above.

Signed, sealed and delivered by:

WITNESSES

**HARMONY ON LAKE ELOISE HOMEOWNER'S
ASSOCIATION, INC.**

By: _____
Name: _____

Name: _____
Title: _____

By: _____
Name: _____

STATE OF FLORIDA
COUNTY OF _____

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this _____ day of _____, 2024, by _____ as _____ of Harmony on Lake Eloise Homeowners Association Inc., and with authority to execute the foregoing on behalf of the entit(ies) identified above, and who appeared before me this day in person, and who is either personally known to me, or produced _____ as identification.

NOTARY PUBLIC, STATE OF FLORIDA

(NOTARY SEAL)

Name: _____
(Name of Notary Public, Printed,
Stamped or Typed as Commissioned)

EXHIBIT A

Irrigation Improvements – All irrigation systems, including but not limited to wells, pumps, pipes, structures, fittings, valves, spray heads and related system components, located within all utility easement areas including those labeled “Utility Easements” and “Utility and Drainage Easements” as identified on the plat entitled, *Harmony on Lake Eloise, Phase 1*, as recorded at Plat Book 196, Pages 45 - 50, of the Official Records of Polk County, Florida, and Tracts A, B, C, D, F, H, K, roadways, and all utility easement areas including those labeled “Public Utility Easements” and “Utility Easements” as identified on the plat entitled, *Harmony on Lake Eloise, Phase 2*, as recorded at Plat Book 205, Pages 26 - 32, of the Official Records of Polk County, Florida.

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

11

**AGREEMENT FOR
IRRIGATION MONITORING SERVICES AGREEMENT**

THIS AGREEMENT (“Agreement”) is made, and entered into, by and between:

HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT, a local unit of special-purpose government established pursuant to Chapter 190, *Florida Statutes*, and with a mailing address of c/o 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 (“**District**”), and

INSIGHT IRRIGATION LLC, a Florida limited liability company, with a 36767 E Eldorado Lake Drive, Eustis, Florida 32736 (“**Contractor**”).

RECITALS

WHEREAS, the District is a local unit of special-purpose government established pursuant to and governed by Chapter 190 of the *Florida Statutes*; and

WHEREAS, the District owns, operates and maintains landscaping areas in and around the District (“**Landscape Areas**”); and

WHEREAS, the District desires to enter into an agreement with an independent contractor to provide irrigation monitoring services for the Landscape Areas, as outlined in **Exhibit A (“Services”)**; and

WHEREAS, Contractor represents and warrants that it is qualified to provide such Services and desires to enter into an agreement with the District to provide the Services in accordance with the terms and specifications in this Agreement and **Exhibit A**.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the parties, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. RECITALS. The recitals stated above are true and correct and by this reference are incorporated herein as a material part of this Agreement.

2. SERVICES. The Contractor agrees to provide the Services outlined in **Exhibit A**. Contractor hereby covenants to the District that it shall perform the services: (i) using its best skill and judgment and in accordance with generally accepted professional standards, and (ii) in compliance with all applicable federal, state, county, municipal, building and zoning, land use, environmental, public safety, non-discrimination and disability accessibility laws, codes, ordinances, rules and regulations, permits and approvals (including any permits and approvals relating to water rights), including, without limitation, all professional registration (both corporate and individual) for all required basic disciplines that it shall perform. While providing the Services, the Contractor shall assign such staff as may be required, and such staff shall be responsible for coordinating, expediting, and controlling all aspects to assure completion of the Services. Contractor represents that the Services are sufficient to ensure that the Landscape Areas are being operated in a manner consistent with applicable permits and approvals, if any. Contractor shall solely be responsible for the means, manner and methods by which its duties, obligations and responsibilities are met to the satisfaction of the District. This Agreement grants to Contractor the right

to enter the District property that is the subject of this Agreement, and for those purposes described in this Agreement.

Additional Work. The Contractor agrees that the District shall not be liable for the payment of any additional work and/or services unless the District first authorizes the Contractor to perform such additional work and/or services through an authorized and fully executed change order. Nothing herein shall be construed to require the District to use the Contractor for any such additional work and/or services, and the District reserves the right to retain a different contractor to perform any additional work and/or services.

3. TERM. Contractor shall provide the Services beginning upon the full execution of this Agreement, and continue through September 30 of the year in which this Agreement becomes effective, unless terminated earlier pursuant to its terms. This Agreement shall automatically renew for one-year periods beginning October 1 (i.e., based on the District's fiscal year), unless terminated pursuant to the terms herein.

4. COMPENSATION; PAYMENT. As compensation for the Services described in this Agreement, the District agrees to pay the Contractor the amounts set forth in **Exhibit A**. The Contractor shall maintain records conforming to usual accounting practices. Further, the Contractor agrees to render monthly invoices to the District, in writing, which shall be delivered or mailed to the District by the fifth (5th) day of the next succeeding month. Each monthly invoice shall contain, at a minimum, the District's name, the Contractor's name, the invoice date, an invoice number, an itemized listing of all costs billed on the invoice with a description of each sufficient for the District to approve each cost, the time frame within which the services were provided, and the address or bank information to which payment is to be remitted. Consistent with Florida's Prompt Payment Act, Section 218.70 et al. of the Florida Statutes, these monthly invoices are due and payable within forty-five (45) days of receipt by the District.

5. CARE OF DISTRICT PROPERTY. Contractor shall use all due care to protect the property of the District, its patrons, landowners and authorized guests from damage by Contractor or its employees or agents. Contractor agrees to repair any damage resulting from the Services within twenty-four (24) hours. Any such repairs shall be at Contractor's sole expense, unless otherwise agreed, in writing, by the District.

6. COMPLIANCE WITH LAW. In providing the Services, Contractor shall comply with all applicable laws, rules, and regulations, including but not limited to all orders or requirements affecting the District property placed thereon by any governmental authority having jurisdiction.

7. PERMITS AND LICENSES. All other permits or licenses necessary for the Contractor to perform under this Agreement shall be obtained and paid for by the Contractor.

8. WARRANTY AND COVENANT. The Contractor warrants to the District that all materials furnished under this Agreement shall be new, and that all services and materials shall be of good quality, free from faults and defects. The Contractor hereby warrants any materials and services for a period of one (1) year after acceptance by the District or longer as required under Florida law. With respect to any and all plant material provided pursuant to this Agreement or any separate work authorization issued hereunder, all plant material shall be guaranteed to be in a satisfactory growing condition and to live for a period of one (1) year from planting except for annuals, which will be replaced seasonally. All plants that fail to survive under the guarantee shall be replaced as they fail with the same type and size as originally

specified. Contractor further warrants to the District those warranties which Contractor otherwise warrants to others and the duration of such warranties is as provided by Florida law unless longer guarantees or warranties are provided for elsewhere in the Agreement (in which case the longer periods of time shall prevail). Contractor shall replace or repair warranted items to the District's satisfaction and in the District's discretion. Neither final acceptance of the services, nor monthly or final payment therefore, nor any provision of the Agreement shall relieve Contractor of responsibility for defective or deficient materials or services. If any of the services or materials are found to be defective, deficient or not in accordance with the Agreement, Contractor shall correct remove and replace it promptly after receipt of a written notice from the District and correct and pay for any other damage resulting therefrom to District property or the property of landowners within the District. Contractor hereby certifies it is receiving the property in its as-is condition and has thoroughly inspected the property and addressed any present deficiencies, if any, with the District. Contractor shall be responsible for maintaining and warranting all plant material maintained by Contractor as of the first date of the services.

9. ACCIDENTS/CLAIMS. Contractor shall promptly and in no event within more than seventy-two (72) hours provide a written report as to all accidents, injuries or claims for damage relating to the Landscape Areas or related to the Services, including any damage or destruction of property, and shall cooperate and make any and all reports required by any insurance company, law enforcement agency or the District in connection therewith, unless the District's Board of Supervisors ("**Board**") expressly directs Contractor otherwise, in writing.

10. INDEPENDENT CONTRACTOR. In all matters relating to this Agreement, Contractor shall be acting as an independent contractor. Neither Contractor nor employees of Contractor are employees of the District under the meaning or application of any Federal or State Unemployment or Insurance Laws or otherwise. Contractor agrees to assume all liabilities or obligations imposed by any one or more of such laws with respect to employees of Contractor, if any, in the performance of this Agreement. Contractor shall not have any authority to assume or create any obligation, express or implied, on behalf of the District and Contractor shall have no authority to represent the District as an agent, employee, or in any other capacity, unless otherwise set forth in this Agreement.

11. TERMINATION. The District shall have the right to terminate this Agreement immediately upon written notice for cause, or upon thirty (30) days' written notice without cause. Contractor shall have the right to terminate this Agreement upon sixty (60) days' written notice to the District. In the event either party terminates this Agreement, Contractor's sole remedy shall be to recover the balance of money due and owing to it at the effective date of termination for the work actually performed up to that date, subject to any off-sets the District might have against Contractor.

12. INSURANCE. Contractor shall maintain throughout the term of this Agreement the insurance listed in **Exhibit B**. The District, its staff, consultants and supervisors shall be named as additional insured. The Contractor shall furnish the District with the Certificate of Insurance evidencing compliance with this requirement. No certificate shall be acceptable to the District unless it provides that any change or termination within the policy periods of the insurance coverage, as certified, shall not be effective within thirty (30) days of prior written notice to the District. Insurance coverage shall be from a reputable insurance carrier, licensed to conduct business in the State of Florida.

13. INDEMNIFICATION. Contractor agrees to defend, indemnify, and hold harmless the District and its officers, agents, employees, successors, assigns, members, affiliates, or representatives from any and all liability, claims, actions, suits, liens, demands, costs, interest, expenses, damages,

penalties, fines, judgments against the District, or loss or damage, whether monetary or otherwise, arising out of, wholly or in part by, or in connection with the Services to be performed by Contractor, its subcontractors, its employees and agents in connection with this Agreement, including litigation, mediation, arbitration, appellate, or settlement proceedings with respect thereto. Additionally, nothing in this Agreement requires Contractor to indemnify the District for the District's percentage of fault if the District is adjudged to be more than 50% at fault for any claims against the District and Contractor as jointly liable parties; however, Contractor shall indemnify the District for any and all percentages of fault attributable to Contractor for claims against the District, regardless of whether the District is adjudged to be more or less than 50% at fault. Contractor further agrees that nothing herein shall constitute or be construed as a waiver of the District's limitations on liability contained in Section 768.28, *Florida Statutes*, or other statute. Obligations under this section shall include the payment of all settlements, judgments, damages, liquidated damages, penalties, fines, forfeitures, back pay awards, court costs, arbitration and/or mediation costs, litigation expenses, attorneys' fees, paralegal fees (incurred in court, out of court, on appeal, or in bankruptcy proceedings), any interest accrued against the District, all as actually incurred. The indemnification rights herein contained shall be cumulative of, and in addition to, any and all rights, remedies and recourse to which the District shall be entitled, whether pursuant to some other provision of this Agreement, at law, or in equity. The provisions of this Section shall survive the termination or expiration of this Agreement.

14. DEFAULT; THIRD-PARTY INTERFERENCE. A default by either party under this Agreement shall entitle the other to all remedies available at law or in equity, which may include, but not be limited to, the right of damages, injunctive relief, and/or specific performance. The District shall be solely responsible for enforcing its rights under this Agreement against any interfering third-party. Nothing contained herein shall limit or impair the District's right to protect its rights from interference by a third-party to this Agreement.

15. ATTORNEY'S FEES. In the event that either the District or Contractor is required to enforce this Agreement by court proceedings or otherwise, then the prevailing party shall be entitled to recover all fees and costs incurred, including reasonable attorneys' fees and costs for trial, alternative dispute resolution, or appellate proceedings.

16. ENTIRE AGREEMENT. This instrument shall constitute the final and complete expression of the agreement between the parties hereto relating to the subject matter of this Agreement.

17. AMENDMENTS. Amendments to and waivers of the provisions contained in this Agreement may be made only by an instrument in writing which is executed by both parties hereto.

18. NOTICES. All notices, requests, consents, and other communications under this Agreement ("**Notices**") shall be in writing and shall be delivered, mailed by Overnight Delivery or First Class Mail, postage prepaid, to the parties, at the addresses first listed above. Except as otherwise provided in this Agreement, any Notice shall be deemed received only upon actual delivery at the address set forth above. Notices delivered after 5:00 p.m. (at the place of delivery) or on a non-business day, shall be deemed received on the next business day. If any time for giving Notice contained in this Agreement would otherwise expire on a non-business day, the Notice period shall be extended to the next succeeding business day. Saturdays, Sundays, and legal holidays recognized by the United States government shall not be regarded as business days. Counsel for the District and counsel for Contractor may deliver Notice on behalf of the District and Contractor. Any party or other person to whom Notices are to be sent or copied may notify the other parties and addressees of any change in name or address to which Notices

shall be sent by providing the same on five (5) days' written notice to the parties and addressees set forth herein.

19. THIRD-PARTY BENEFICIARIES. This Agreement is solely for the benefit of the District and Contractor and no right or cause of action shall accrue upon or by reason, to or for the benefit of any third-party not a formal party to this Agreement. Nothing in this Agreement expressed or implied is intended or shall be construed to confer upon any person or corporation other than the District and Contractor any right, remedy, or claim under or by reason of this Agreement or any of the provisions or conditions of this Agreement; and all of the provisions, representations, covenants, and conditions contained in this Agreement shall inure to the sole benefit of and shall be binding upon the District and Contractor and their respective representatives, successors, and assigns.

20. ASSIGNMENT. Neither the District nor Contractor may assign this Agreement or any monies to become due hereunder without the prior written approval of the other. Any purported assignment without such written approval shall be void.

21. CONTROLLING LAW; VENUE. This Agreement and the provisions contained in this Agreement shall be construed, interpreted, and controlled according to the laws of the State of Florida. The parties agree that venue for any action arising hereunder shall be in a court of appropriate jurisdiction in the County in which the District is located.

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

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, *FLORIDA STATUTES*, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS, C/O WRATHELL, HUNT & ASSOCIATES LLC, 2300 GLADES ROAD, SUITE 410W, BOCA RATON, FLORIDA 33431.

23. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Agreement shall not affect the validity or enforceability of the remaining portions of this Agreement or any part of this Agreement not held to be invalid or unenforceable.

24. HEADINGS. The descriptive headings in this Agreement are for convenience only and shall not control nor affect the meaning or construction of any of the provisions of this Agreement.

25. NEGOTIATIONS AT ARM'S LENGTH. This Agreement has been negotiated fully between the parties as an arm's length transaction. The parties participated fully in the preparation of this Agreement and received, or had the opportunity to receive, the advice of counsel. In the case of a dispute concerning the interpretation of any provision of this Agreement, all parties are deemed to have drafted, chosen, and selected the language, and the doubtful language will not be interpreted or construed against any party.

26. LIMITATIONS ON LIABILITY. Nothing in this Agreement shall be deemed as a waiver of immunity or limits of liability of the District beyond any statutory limited waiver of immunity or limits of liability which may have been adopted by the Florida Legislature in section 768.28, *Florida Statutes*, or other statute or law, and nothing in this Agreement shall inure to the benefit of any third party for the purpose of allowing any claim which would otherwise be barred under the Doctrine of Sovereign Immunity or by operation of law.

27. SCRUTINIZED COMPANIES. Contractor certifies that it is not in violation of section 287.135, *Florida Statutes*, and is not prohibited from doing business with the District under Florida law, including but not limited to Scrutinized Companies with Activities in Sudan List or Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List. If Contractor is found to have submitted a false statement, has been placed on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, or has been engaged in business operations in Cuba or Syria, or is now or in the future on the Scrutinized Companies that Boycott Israel List, or engaged in a boycott of Israel, the District may immediately terminate this Agreement.

28. E-VERIFY. Contractor shall comply with and perform all applicable provisions of Section 448.095, *Florida Statutes*. Accordingly, to the extent required by Florida Statute, Contractor shall register with and use the United States Department of Homeland Security's E-Verify system to verify the work authorization status of all newly hired employees and shall comply with all requirements of Section 448.095, *Florida Statutes*, as to the use of subcontractors. The District may terminate the Agreement immediately for cause if there is a good faith belief that the Contractor has knowingly violated Section 448.091, *Florida Statutes*. By entering into this Agreement, the Contractor represents that no public employer has terminated a contract with the Contractor under Section 448.095(2)©, *Florida Statutes*, within the year immediately preceding the date of this Agreement.

29. CONFLICTS. In the event that there are any conflicts between the terms of this Agreement and its exhibits, the terms of this Agreement shall control.

30. AUTHORIZATION. The execution of this Agreement has been duly authorized by the appropriate body or official of both parties hereto, both parties have complied with all the requirements of law, and both parties have full power and authority to comply with the terms and provisions of this Agreement.

31. E-SIGNATURE; COUNTERPARTS. This Agreement may be executed by electronic signature, and in any number of counterparts; however, all such counterparts together shall constitute but one and the same instrument.

[CONTINUED ON NEXT PAGE]

IN WITNESS WHEREOF, the parties execute the foregoing Agreement.

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

By: _____
Its: _____
Date: _____

INSIGHT IRRIGATION LLC

By: _____
Its: _____
Date: _____

Exhibit A: Proposal
Exhibit B: Insurance Certificate with Endorsements

EXHIBIT A: PROPOSAL

Scope of Work for Insight Irrigation LLC

1. MONITORING:

Insight commits to providing the following monitoring services for the Client:

a. Daily verification and analysis of:

- Current weather conditions.
- Proper controller operation.
- Proper operation of the pump and water supply system.

b. *Weekly checks under normal conditions.

- Excessive water use.
- Valve, controller, and sensor electrical issues.
- Update decoders, backup data, and other relevant data.
- Update and manage irrigation schedules.
- Update maps.

c. **Weekly Reports:** Insight will provide the irrigation contractor(s) with a weekly report of any issues from the list above. In the case of extreme weather or equipment failures, the focus will be assisting property managers with resolving issues.

2. COMMUNICATIONS:

a. **Emergency Issues:** Insight will notify the Client, Emergency Contact, and Irrigation Contractor(s) via phone and email as issues arise.

b. Alarm Responses: For issues such as:

- Voltage drops in communication wire.
- Non-responsive automatic valves.
- Excessive water use.

c. **Routine Issues:** Email notifications will be sent to specified recipients, with prompt responses expected.

d. **Issue Resolution:** Insight will continuously notify clients of any issues. Clients must inform Insight once problems are resolved.

e. **Homeowners:** All communications are between the Client, Property Manager, and Landscape Contractor. The Client may elect one HOA board member to be the homeowner representative. Insight Irrigation will direct ALL homeowner requests to the Client for resolution.

f. **Contact** – All emails to Insight Irrigation should be addressed to monitoring@insightirrigation.com, and all calls to 352-729-1339

3. CLIENT AND LANDSCAPE CONTRACTOR RESPONSIBILITIES:

The Client understands the following:

a. Regulatory Compliance

As a responsible service provider, we are bound to adhere to various guidelines, including local and state watering restrictions, water budgets, and other related regulations. These measures are implemented to ensure responsible water usage and safeguard our natural resources.

b. Advisory Role

In alignment with these guidelines, we continually monitor your property's irrigation system to optimize efficiency and compliance. Should we observe that your current irrigation requests exceed water allocation limits or violate state or local regulations, we will promptly bring this to your attention. Our role is to offer expert advice on rectifying the situation to prevent legal complications or potential damage to your landscape.

c. Client Responsibility

We respect that the ultimate decision regarding your property's irrigation system lies with you. However, should you disregard our professional advice and warnings, we will send you a formal written recommendation outlining our suggested course of action. It is imperative to understand that if you decide to proceed against our advice, Insight Irrigation LLC cannot be held responsible for any resulting landscape degradation or legal consequences.

d. New Landscape

- Notify Insight of special events, fertilization schedules, or new landscape installations at least 24 hours before.
- Notify Insight of all new landscape installations before noon on Friday to allow for setup and testing.
- Ensure the irrigation contractor(s) maintain the system to ensure irrigation heads have good coverage and pressure and are not clogged or obstructed. Also, communicate any changes or issues with Insight Irrigation. Insight Irrigation is not responsible for landscape issues where there are maintenance issues.
- Grow-In Period: Unless stated otherwise in writing, the plant grow-in period will not exceed 60 days.

e. **Leaks** – The Client understands that Insight Irrigation cannot determine if and where an irrigation system has a minor leak during regular irrigation operation. Insight Irrigation can advise the Client when we observe major excessive flow events and remotely shut down the system once notified or witness the occurrence.

4. IRRIGATION MAINTENANCE AND REPAIR:

a. **Irrigation Software:** Only Insight and Client representatives have admin rights to the software. The Client bears annual subscription/communication costs.

The annual communication cost for your property is \$200 and will be invoiced on January 1, 2024

b. **New Construction:** The irrigation contractor will handle new installations, while Insight will manage software updates related to these new systems.

5. FINANCIAL TERMS:

a. Special requests beyond the scope of this Agreement are billable at \$80.00/hr. during regular business hours and \$150.00/hr. outside of business hours.

Rate: Lake Eloise agrees to pay Insight Irrigation LLC a fee of \$500 per month until the zone count exceeds 250 zones, at which time the cost is \$2 per zone.

Lake Eloise's Current Estimated Zone Count is 89 as of July 11th, 2024. This is subject to change and will be updated monthly as the property grows.

EXHIBIT B: CERTIFICATE OF INSURANCE

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

12A

SECOND AMENDMENT TO LAKE MAINTENANCE SERVICES AGREEMENT

This Second Amendment ("**Second Amendment**") is made and entered into this 17 day of June, 2024, by and between:

Harmony on Lake Eloise Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in Polk County, Florida, and having offices at c/o District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

Lake Pros LLC, a Florida limited liability company, whose address is P.O. Box 3885 Shader Road, Orlando, Florida 32808 (the "**Contractor**," and collectively with the District, the "**Parties**").

RECITALS

WHEREAS, on January 19, 2023, the District and the Contractor entered into an agreement for lake maintenance services (the "**Services Agreement**"); and

WHEREAS, pursuant to Section 15 of the Services Agreement, the Parties desire to amend the Services Agreement as set forth in more detail in Section 2 below; and

WHEREAS, any terms not otherwise defined herein shall have the meaning set forth in the Services Agreement.

WHEREAS, each of the Parties hereto has the authority to execute this First Amendment and to perform its obligations and duties hereunder, and each Party has satisfied all conditions precedent to the execution of this Second Amendment so that this Second Amendment constitutes a legal and binding obligation of each Party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Contractor agree as follows:

SECTION 1. The Services Agreement is hereby affirmed and the Parties hereto agree that it continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this Second Amendment, nothing herein shall modify the rights and obligations of the Parties under the Services Agreement. All of the remaining provisions remain in full effect and fully enforceable.

SECTION 2.

- A.** The Services Agreement is hereby amended to add the work described in the proposals attached hereto as **Exhibit A** (the "**Additional Work**"). The

District shall pay Contractor Seven Hundred Dollars (\$700.00) per month for the Additional Work as identified in **Exhibit A** attached hereto and incorporated herein by reference. Contractor shall invoice the District for the Additional Work upon completion of the Additional Work and acceptance by the District. The District shall provide payment within forty-five (45) days of receipt of Contractor's invoice. Such amounts include all materials and labor provided for in **Exhibit A** and all items, labor, materials, or otherwise, to provide the District the maximum benefits of the Work.

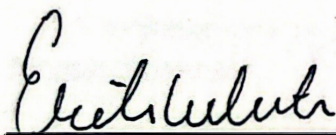
SECTION 3. To the extent that any terms or conditions found in **Exhibit A** conflict with the terms of the Services Agreement or this Amendment, the Services Agreement and this Amendment control and shall prevail.

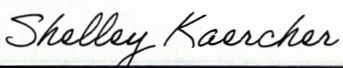
SECTION 4. All other terms of the Services Agreement shall remain in full force and effect and are hereby ratified.

IN WITNESS WHEREOF, the Parties hereto have signed this Second Amendment to the Services Agreement on the day and year first written above.

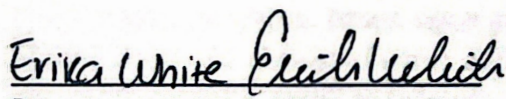
Attest:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**


Secretary/Assistant Secretary


Chairperson/Vice Chairperson

LAKE PROS LLC


By: _____

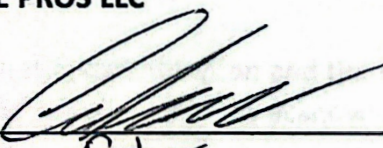
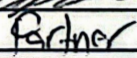
By:  Chad Bass
Its:  Partner

Exhibit A: Proposal for Additional Work



June 10, 2024

Harmony on Lake Eloise
C/O Forestar

Name: Shelley Kaercher, LCAM
Phone: (407) 850-3045
Email: shelleykaercher@forestar.com
Address: 1064 Greenwood Blvd, Ste 200
Lake Mary, FL, 32746

This agreement, made by and between Lake Pros, LLC., ("Contractor") and Harmony on Lake Eloise ("Owner")

-Stormwater Pond Maintenance Agreement-

Harmony on Lake Eloise: Dry retention pond maintenance services include:

- Dry pond disking (1x per month)
- Vegetation Treatment for Hydric Soils (Permanently dry soils will be disked on a reoccurring basis)
- Casual Debris and Trash Removal
- Treatment and Inspection Reporting

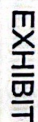
Monthly Investment (Ponds 4, 6, and 7): \$700.00

Investment Schedule Additional Ponds:

- ***Pond 5: \$175.00 Monthly***
- ***Pond 8: \$200.00 Monthly***
- ***Pond 9: \$185.00 Monthly***
- ***Pond 10: \$150.00 Monthly***
- ***Pond 11: \$150.00 Monthly***
- ***Pond 12: \$150.00 Monthly***
- ***Pond 13: \$150.00 Monthly***
- ***Pond 14: \$150.00 Monthly***
- ***Pond 15: \$150.00 Monthly***
- ***Pond 16: \$150.00 Monthly***

3885 Shader Road, Orlando, Florida 32808

☎ (407) 445-2000 💻 www.lakepro.co



 (407) 595-3648  www.lakepro.co

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

12B

FIRST AMENDMENT TO LANDSCAPE & IRRIGATION SERVICES AGREEMENT

This First Amendment ("**First Amendment**") is made and entered into this 6th day of June, 2024, by and between:

Harmony on Lake Eloise Community Development District, a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, being situated in the City of Winter Haven, Polk County, Florida, and having offices at c/o District Manager, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431 ("**District**"); and

Florida ULS Operating, LLC d/b/a United Land Services, LLC, a Delaware limited liability company, whose address is 12276 San Jose Blvd, Suite 747, Jacksonville, Florida 32223 ("**Contractor**," and collectively with the District, "**Parties**").

RECITALS

WHEREAS, on May 3, 2023, the District and the Contractor entered into an agreement for landscape and irrigation services ("**Services Agreement**"); and

WHEREAS, pursuant to Section 27 of the Services Agreement, the Parties desire to amend the Services Agreement as set forth in more detail in Section 2 below; and

WHEREAS, any terms not otherwise defined herein shall have the meaning set forth in the Services Agreement.

WHEREAS, each of the Parties hereto has the authority to execute this First Amendment and to perform its obligations and duties hereunder, and each Party has satisfied all conditions precedent to the execution of this First Amendment so that this First Amendment constitutes a legal and binding obligation of each Party hereto.

NOW, THEREFORE, based upon good and valuable consideration and the mutual covenants of the Parties, the receipt of which and sufficiency of which are hereby acknowledged, the District and the Contractor agree as follows:

SECTION 1. The Services Agreement is hereby affirmed and the Parties hereto agree that it continues to constitute a valid and binding agreement between the Parties. Except as described in Section 2 of this First Amendment, nothing herein shall modify the rights and obligations of the Parties under the Services Agreement. All of the remaining provisions remain in full effect and fully enforceable.

SECTION 2.

- A. The Services Agreement is hereby amended to add the work described in the proposals attached hereto as **Exhibit A** (the "**Additional Work**"). The District shall pay Contractor Six Hundred Fifty-One Dollars and Twenty-Five Cents (\$651.25) per month for the Additional Work as identified in **Exhibit A** attached hereto and incorporated herein by reference. Contractor shall invoice the District for the Additional Work upon completion of the Additional Work and acceptance by the District. The District shall provide payment within forty-five (45) days of receipt of Contractor's invoice. Such amounts include all materials and labor provided for in **Exhibit A** and all items, labor, materials, or otherwise, to provide the District the maximum benefits of the Work.

SECTION 3. To the extent that any terms or conditions found in **Exhibit A** conflict with the terms of the Services Agreement or this Amendment, the Services Agreement and this Amendment control and shall prevail.

SECTION 4. All other terms of the Services Agreement shall remain in full force and effect and are hereby ratified.

IN WITNESS WHEREOF, the Parties hereto have signed this First Amendment to the Services Agreement on the day and year first written above.

Attest:

**HARMONY ON LAKE ELOISE COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**FLORIDA ULS OPERATING, LLC D/B/A UNITED
LAND SERVICES, LLC**

Adriano Flores Acari
By: Office Manager

By: JOHN BORLAND
Its: BRANCH MANAGER

Exhibit A: Proposals for Additional Work

EXHIBIT A



SERVICES AGREEMENT ADDENDUM

This Services Agreement Addendum (the "**Agreement**") is entered into this 10day of July, 2023 between Harmony At Lake Eloise Community Development District (the "**Customer**"), and Florida ULS Operating, LLC DBA United Land Services (the "**Contractor**"). Contractor is in the business of providing landscape maintenance services and Customer desires to contract with Contractor to provide landscape maintenance services to Customer and certain properties managed by Customer.

C customer wishes to obtain landscape services for the following work:

Landscape maintenance for phase 2 ponds along with pond discing

Core Maintenance	\$4,115
Pond Disking (4x per year)	\$3,700
Total Phase 2 Pond Addendum	\$7815

The Additional Services are to be performed to the following address:

Phase 2 Pond, please see mapping attached

Changes in Service. Any changes to the Services must be in writing and signed by Customer and Contractor. The changes in the services or services areas may result in additional charges and may modify the schedule of current services rendered.

Start Date of New Service

7/17/2023

Addendum Additional Pricing;

Monthly

\$ 651.25

Yearly

\$ 7815.00

Term and Termination. The initial term of the Agreement Addendum shall commence on the Effective Date and, unless earlier terminated as permitted under this Agreement, shall coincide with the end date of the Master Initial Agreement of both parties. The Agreement Addendum shall automatically renew for successive one year periods as follows on the initial agreement. The Agreement Addendum is in addition to the already agreed upon signed contract between both parties. All articles listed on the Master Agreement will remain in effect upon signing the Agreement Addendum.

CUSTOMER

Name: Shelley Kaercher

Title: Chair

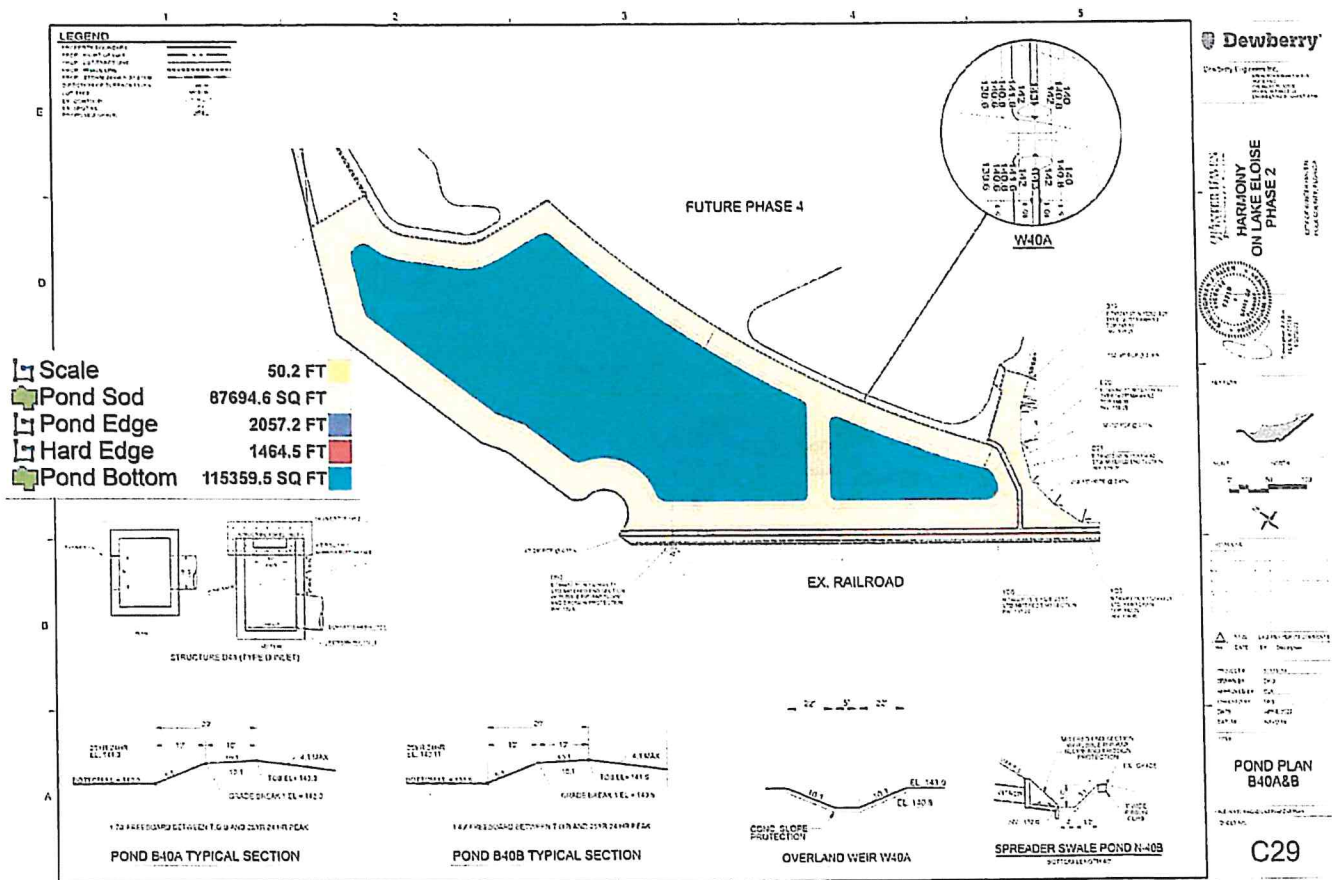
Date : 5/31/2024

CONTRACTOR

Name: JOHN BORLAND

Title: BRANCH MANAGER

Date: 5/31/2024



**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

**UNAUDITED
FINANCIAL
STATEMENTS**

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
FINANCIAL STATEMENTS
UNAUDITED
JUNE 30, 2024**

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024**

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash	\$ 38,476	\$ -	\$ -	\$ 38,476
Investments				
Revenue	-	76,099	-	76,099
Reserve	-	45,179	-	45,179
Prepayment	-	1,402	-	1,402
Capitalized interest	-	1,447	-	1,447
Construction - general	-	-	165	165
Due from general fund	-	69	-	69
Deposit with Winter Water Haven	1,709	-	-	1,709
Total assets	<u>\$ 40,185</u>	<u>\$ 124,196</u>	<u>\$ 165</u>	<u>\$ 164,546</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 1,000	\$ -	\$ -	\$ 1,000
Due to debt service fund	69	-	-	69
Due to Landowner	1,774	-	-	1,774
Landowner advance	6,000	-	-	6,000
Total liabilities	<u>8,843</u>	<u>-</u>	<u>-</u>	<u>8,843</u>
Fund balances:				
Restricted for:				
Debt service	-	124,196	-	124,196
Capital projects	-	-	165	165
Unassigned	31,342	-	-	31,342
Total fund balances	<u>31,342</u>	<u>124,196</u>	<u>165</u>	<u>155,703</u>
Total liabilities and fund balances	<u>\$ 40,185</u>	<u>\$ 124,196</u>	<u>\$ 165</u>	<u>\$ 164,546</u>

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll - net	\$ 47	\$ 125,253	\$ 124,176	101%
Landowner contribution	-	27,268	86,170	32%
Total revenues	<u>47</u>	<u>152,521</u>	<u>210,346</u>	73%
EXPENDITURES				
Professional & administrative				
Management/accounting/recording**	4,000	36,000	48,000	75%
Legal	494	2,994	25,000	12%
Engineering	-	-	2,000	0%
Audit	-	4,900	6,000	82%
Arbitrage rebate calculation*	-	-	750	0%
Dissemination agent*	83	750	1,000	75%
Trustee*	4,031	4,031	5,500	73%
Telephone	17	150	200	75%
Postage	10	44	500	9%
Printing & binding	42	375	500	75%
Legal advertising	-	369	2,000	18%
Annual special district fee	-	175	175	100%
Insurance	-	5,200	5,500	95%
Contingencies/bank charges	244	625	500	125%
Website hosting & maintenance	-	705	705	100%
EMMA Software Services	-	1,000	-	N/A
Website ADA compliance	-	-	210	0%
Total professional & administrative	<u>8,921</u>	<u>57,318</u>	<u>98,540</u>	58%

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
Field operations				
Field operations manager	1,000	4,500	6,000	75%
Landscaping contract labor	11,590	39,785	30,000	133%
Insurance: property	-	-	4,125	0%
Porter services	-	-	6,000	0%
Backflow prevention test	-	-	300	0%
Irrigation maintenance/repair	-	5,379	4,000	134%
Plants, shrubs & mulch	-	-	7,500	0%
Annuals	-	-	10,000	0%
Tree trimming	-	-	2,000	0%
Signage	-	-	7,000	0%
General maintenance	-	-	4,000	0%
Fence/wall repair	-	-	4,000	0%
Aquatic control - ponds	-	3,815	6,000	64%
Electric:				
Irrigation	-	-	3,000	0%
Entrance signs	-	-	2,000	0%
Water- irrigation	2,968	13,084	12,000	109%
Total field operations	<u>15,558</u>	<u>66,563</u>	<u>107,925</u>	62%
Other fees and charges				
Property appraiser	-	-	1,294	0%
Tax collector	-	2,498	2,587	97%
Total other fees and charges	<u>-</u>	<u>2,498</u>	<u>3,881</u>	
Total expenditures	<u>24,479</u>	<u>126,379</u>	<u>210,346</u>	60%
Excess/(deficiency) of revenues over/(under) expenditures	(24,432)	26,142	-	
Fund balances - beginning	55,774	5,200	-	
Fund balances - ending	<u>\$ 31,342</u>	<u>\$ 31,342</u>	<u>\$ -</u>	

*These items will be realized when bonds are issued

**WHA will charge a reduced management fee of \$2,000 per month until bonds are issued.

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
DEBT SERVICE FUND
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date	Budget	% of Budget
REVENUES				
Assessment levy: on-roll	\$ 69	\$ 186,632	\$ 185,019	101%
Interest	437	4,360	-	N/A
Total revenues	<u>506</u>	<u>190,992</u>	<u>185,019</u>	103%
EXPENDITURES				
Debt service				
Principal	-	40,000	40,000	100%
Interest	-	131,402	131,402	100%
Total debt service	<u>-</u>	<u>171,402</u>	<u>171,402</u>	100%
Other fees & charges				
Tax collector	-	3,723	3,855	97%
Property appraiser	-	-	1,927	0%
Total other fees and charges	<u>-</u>	<u>3,723</u>	<u>5,782</u>	64%
Total expenditures	<u>-</u>	<u>175,125</u>	<u>177,184</u>	99%
Excess/(deficiency) of revenues over/(under) expenditures	506	15,867	7,835	
OTHER FINANCING SOURCES/(USES)				
Transfer out	-	(85)	-	N/A
Total other financing sources	<u>-</u>	<u>(85)</u>	<u>-</u>	N/A
Net change in fund balances	506	15,782	7,835	
Fund balances - beginning	123,690	108,414	152,264	
Fund balances - ending	<u>\$ 124,196</u>	<u>\$ 124,196</u>	<u>\$ 160,099</u>	

**HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUND SERIES 2018
FOR THE PERIOD ENDED JUNE 30, 2024**

	Current Month	Year To Date
REVENUES		
Interest	\$ 1	\$ 80
Total revenues	<u>1</u>	<u>80</u>
EXPENDITURES	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>
Excess/(deficiency) of revenues over/(under) expenditures	1	80
OTHER FINANCING SOURCES/(USES)		
Transfers in	<u>-</u>	<u>85</u>
Total other financing sources/(uses)	<u>-</u>	<u>85</u>
Net change in fund balances	1	165
Fund balances - beginning	164	-
Fund balances - ending	<u><u>\$ 165</u></u>	<u><u>\$ 165</u></u>

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

MINUTES

DRAFT
MINUTES OF MEETING
HARMONY ON LAKE ELOISE
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the Harmony on Lake Eloise Community Development District held a Regular Meeting on May 8, 2024 at 9:30 a.m., at the Ramada by Wyndham Davenport Orlando South, 43824 Highway 27, Davenport, Florida 33837-6808.

Present at the meeting were:

Mary Moulton	Vice Chair
Shelley Kaercher	Assistant Secretary
JC Nowotny	Assistant Secretary

Also present:

Andrew Kantarzhi	District Manager
Cindy Cerbone (via telephone)	Wrathell Hunt and Associates LLC
Ashley Ligas (via telephone)	District Counsel
Christopher Allen (via telephone)	District Engineer
Roger Van Auker	Forestar

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Kantarzhi called the meeting to order at 10:27 a.m.

Supervisors Moulton, Nowotny, and Kaercher were present. Supervisors Fife and Tyree were not present.

SECOND ORDER OF BUSINESS

Public Comments

There were no public comments.

THIRD ORDER OF BUSINESS

Acceptance of Resignation of Bill Fife [Seat 3]

Mr. Kantarzhi presented Mr. Bill Fife's resignation letter.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the resignation of Mr. Bill Fife from Seat 3, was accepted.
--

FOURTH ORDER OF BUSINESS

Consideration of Appointment to Fill
Unexpired Term of Seat 3; Term Expires
November 2024

Ms. Moulton nominated Mr. Van Auker to fill Seat 2.

No other nominations were made.

**On MOTION by Ms. Moulton and seconded by Ms. Kaercher, with all in favor,
the appointment of Mr. Roger Lee Van Auker to fill Seat 3, was approved.**

- **Administration of Oath of Office (the following will also be provided in a separate package)**

Mr. Kantarzhi, a Notary of the State of Florida and duly authorized, administered the Oath of Office to Mr. Roger Van Auker.

Having served on other Boards, Mr. Van Auker is familiar with the following:

A. Required Ethics Training and Disclosure Filing

- **Sample Form 1 2023/Instructions**

B. Membership, Obligation and Responsibilities

C. Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees

D. Form 8B: Memorandum of Voting Conflict for County, Municipal and other Local Public Officers

FIFTH ORDER OF BUSINESS

Consideration of Resolution 2024-03,
Electing and Removing Officers of the
District and Providing for an Effective Date

Mr. Kantarzhi presented Resolution 2024-03.

Ms. Moulton nominated the following slate:

Shelley Kaercher	Chair
John Nowotny	Vice Chair
Mary Moulton	Assistant Secretary
Chris Tyree	Assistant Secretary
Roger Van Auker	Assistant Secretary

No other nominations were made.

This Resolution removes the following from the Board:

Bill Fife	Chair
-----------	-------

The following prior appointments by the Board remain unaffected by this Resolution:

Craig Wrathell	Secretary
Cindy Cerbone	Assistant Secretary
Andrew Kantarzhi	Assistant Secretary
Craig Wrathell	Treasurer
Jeff Pinder	Assistant Treasurer

On MOTION by Ms. Moulton and seconded by Ms. Kaercher, with all in favor, Resolution 2024-03, Electing, as nominated, and Removing Officers of the District, as nominated, and Providing for an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Consideration of Resolution 2024-04, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date

Mr. Kantarzhi presented Resolution 2024-03. He reviewed the proposed Fiscal Year 2025 budget, highlighting any line item increases, decreases and adjustments, compared to the Fiscal Year 2024 budget, and explained the reasons for any changes.

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, Resolution 2024-04, Approving a Proposed Budget for Fiscal Year 2024/2025 and Setting a Public Hearing Thereon Pursuant to Florida Law for August 14, 2024 at 9:30 a.m., at the Ramada by Wyndham Davenport Orlando South, 43824 Highway 27, Davenport, Florida 33837-6808; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Consideration of Resolution 2024-05, Designating a Date, Time and Location for a Landowners' Meeting; Providing for Publication; Providing for an Effective Date

Mr. Kantarzhi presented Resolution 2024-05.

On MOTION by Mr. Van Auken and seconded by Ms. Kaercher, with all in favor, Resolution 2024-05, Designating November 5, 2024 at 10:00 a.m., at the Ramada by Wyndham Davenport Orlando South, 43824 Highway 27, Davenport, Florida 33837-6808, for a Landowners' Meeting; Providing for Publication; Providing for an Effective Date, was adopted.

Ms. Cerbone asked Mr. Kantarzhi to review the Assessment page of the Proposed Fiscal Year 2024 budget, and stated if, for some reason the Board has questions or concerns, the motion can be rescinded and amended.

Discussion Resumed: Resolution 2024-04, Approving a Proposed Budget for Fiscal Year 2024/2025

Mr. Kantarzhi reviewed the Assessment Comparison, Projected Fiscal Year 2025 Assessments, on Page 8 of the Proposed Fiscal Year 2025 budget and called attention to the following changes under "Off-roll assessments":

SF 50: Change 386 to 381

SF 60: Change 96 to 101

Ms. Cerbone noted that the total number of units remains at 1,017.

Mr. Kantarzhi suggested rescinding the motion adopting Resolution 2024-04 and taking a new motion.

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, rescinding the prior motion adoption of Resolution 2024-04, was approved.

On MOTION by Ms. Moulton and seconded by Ms. Kaercher, with all in favor, Resolution 2024-04, Approving a Proposed Budget for Fiscal Year 2024/2025 as amended, and Setting a Public Hearing Thereon Pursuant to Florida Law for August 14, 2024 at 9:30 a.m., at the Ramada by Wyndham Davenport Orlando South, 43824 Highway 27, Davenport, Florida 33837-6808; Addressing Transmittal, Posting and Publication Requirements; Addressing Severability; and Providing an Effective Date, including the description of the assessments on Page 8, was adopted.

EIGHTH ORDER OF BUSINESS

Consideration of Resolution 2024-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date

Mr. Kantarzhi presented Resolution 2024-06.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, Resolution 2024-06, Designating Dates, Times and Locations for Regular Meetings of the Board of Supervisors of the District for Fiscal Year 2024/2025 and Providing for an Effective Date, was adopted.

NINTH ORDER OF BUSINESS

Ratification of Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement

Mr. Kantarzhi presented the Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement.

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the Disclosure Technology Services, LLC EMMA® Filing Assistance Software as a Service License Agreement, was ratified.

TENTH ORDER OF BUSINESS

Consideration of Resolution 2024-01, Designating the Primary Administrative Office and Principal Headquarters of the District and Providing an Effective Date

Mr. Kantarzhi presented Resolution 2024-01.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, Resolution 2024-01, Designating the offices of Wrathell, Hunt and Associates, 2300 Glades Road, Suite 410W, Boca Raton, Florida 33431, as the Primary Administrative Office and a location within Polk County, Florida, as the Principal Headquarters of the District and Providing an Effective Date, was adopted.

ELEVENTH ORDER OF BUSINESS

Consideration of Polk County Landscape
Maintenance Agreement

• Phase 1 Plat

Mr. Kantarzhi presented the Polk County Landscape Maintenance Agreement for ratification. This is an Agreement with the County for landscape and irrigation for the Lake Eloise Loop and West Lake Eloise Drive; Polk County rights-of-way (ROWS).

On MOTION by Ms. Kaercher and seconded by Ms. Moulton, with all in favor, the Polk County Landscape Maintenance Agreement for the Phase 1 Plat, was ratified.

TWELFTH ORDER OF BUSINESS

Consideration of Resolution 2024-02,
Designating the Location of the Local
District Records Office and Providing an
Effective Date

This item was deferred to the August meeting.

THIRTEENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial
Statements as of March 31, 2024

Mr. Kantarzhi presented the Unaudited Financial Statements as of March 31, 2024.

Discussion ensued regarding the "Due to landowner" line item.

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the Unaudited Financial Statements as of March 31, 2024, were accepted.

FOURTEENTH ORDER OF BUSINESS

Approval of November 8, 2023 Regular
Meeting and Audit Committee Meeting
Minutes

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the November 8, 2023 Regular Meeting and Audit Committee Regular Meeting Minutes, as presented, were approved.

FIFTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

B. District Engineer: Dewberry Engineers, Inc.

There were no District Counsel or District Engineer reports.

C. Field Operations: Leland Management Inc.

There was no report.

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

Mr. Kantarzhi stated the second bond issuance will occur in the first quarter of 2025.

- **13 Registered Voters in District as of April 15, 2024**
- **NEXT MEETING DATE: June 12, 2024 at 9:30 AM, immediately following the adjournment of the Fox Branch Ranch CDD meeting, scheduled to commence at 9:30 AM**

○ **QUORUM CHECK**

The June 12, 2024 meeting will be cancelled. The next meeting will be on August 14, 2024.

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

There were no Board Members' comments or requests.

SEVENTEENTH ORDER OF BUSINESS**Public Comments**

There were no public comments.

EIGHTEENTH ORDER OF BUSINESS**Adjournment**

On MOTION by Ms. Kaercher and seconded by Mr. Nowotny, with all in favor, the meeting adjourned at 10:42 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]

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Secretary/Assistant Secretary

Chair/Vice Chair

**HARMONY ON LAKE
ELOISE
COMMUNITY DEVELOPMENT DISTRICT**

**STAFF
REPORTS**

HARMONY ON LAKE ELOISE COMMUNITY DEVELOPMENT DISTRICT		
BOARD OF SUPERVISORS FISCAL YEAR 2023/2024 MEETING SCHEDULE		
LOCATION		
<i>Ramada by Wyndham Davenport Orlando South 43824 Highway 27, Davenport, Florida 33837-6808</i>		
DATE	POTENTIAL DISCUSSION/FOCUS	TIME
October 11, 2023 CANCELED	Regular Meeting	9:30 AM*
November 8, 2023	Regular Meeting	9:30 AM*
December 13, 2023 CANCELED	Regular Meeting	9:30 AM*
January 10, 2024 CANCELED	Regular Meeting	9:30 AM*
February 14, 2024 CANCELED	Regular Meeting	9:30 AM*
March 13, 2024 CANCELED	Regular Meeting	9:30 AM*
April 10, 2024 CANCELED	Regular Meeting	9:30 AM*
May 8, 2024	Regular Meeting	9:30 AM*
June 12, 2024 CANCELED	Regular Meeting	9:30 AM*
July 10, 2024 CANCELED	Regular Meeting	9:30 AM*
August 14, 2024	Regular Meeting	9:30 AM*
September 11, 2024	Regular Meeting	9:30 AM*
<i>*Meetings will convene immediately following the adjournment of the Fox Branch Ranch CDD meetings, scheduled to commence at 9:30 AM, respectively.</i>		