

**HARMONY**

Community Development District

**Financial Statements**

(Unaudited)

**November 30, 2020**

**HARMONY**

Community Development District

**Governmental Funds****Balance Sheet**  
November 30, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2014 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	TOTAL
<b><u>ASSETS</u></b>				
Cash - Checking Account	\$ 512,703	\$ -	\$ -	\$ 512,703
Due From Other Funds	-	76,934	54,157	131,091
Investments:				
Certificates of Deposit - 12 Months	106,442	-	-	106,442
Money Market Account	679,268	-	-	679,268
Prepayment Account	-	-	90,871	90,871
Reserve Fund	-	607,313	340,000	947,313
Revenue Fund	-	328,100	62,384	390,484
<b>TOTAL ASSETS</b>	<b>\$ 1,298,413</b>	<b>\$ 1,012,347</b>	<b>\$ 547,412</b>	<b>\$ 2,858,172</b>
<b><u>LIABILITIES</u></b>				
Accounts Payable	\$ 17,056	\$ -	\$ -	\$ 17,056
Accrued Expenses	5,582	-	-	5,582
Due To Other Funds	131,091	-	-	131,091
<b>TOTAL LIABILITIES</b>	<b>153,729</b>	<b>-</b>	<b>-</b>	<b>153,729</b>
<b><u>FUND BALANCES</u></b>				
<b>Restricted for:</b>				
Debt Service	-	1,012,347	547,412	1,559,759
<b>Assigned to:</b>				
Operating Reserves	401,042	-	-	401,042
Reserves-Renewal & Replacement	40,215	-	-	40,215
Reserves - Sidewalks & Alleyways	213,208	-	-	213,208
Reserves-Uninsured Repairs	50,000	-	-	50,000
<b>Unassigned:</b>	440,219	-	-	440,219
<b>TOTAL FUND BALANCES</b>	<b>\$ 1,144,684</b>	<b>\$ 1,012,347</b>	<b>\$ 547,412</b>	<b>\$ 2,704,443</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 1,298,413</b>	<b>\$ 1,012,347</b>	<b>\$ 547,412</b>	<b>\$ 2,858,172</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 9,381	\$ 1,564	\$ 357	\$ (1,207)
Special Assmnts- Tax Collector	1,876,212	375,242	108,672	(266,570)
Special Assessments-Tax Collector-VC1	(22,434)	(4,486)	-	4,486
Special Assmnts- Discounts	(75,048)	(15,010)	(4,428)	10,582
Access Cards	1,500	250	240	(10)
Facility Revenue	500	84	-	(84)
User Facility Revenue	5,000	834	-	(834)
<b>TOTAL REVENUES</b>	<b>1,795,111</b>	<b>358,478</b>	<b>104,841</b>	<b>(253,637)</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
P/R-Board of Supervisors	12,000	2,000	2,400	(400)
FICA Taxes	918	153	184	(31)
ProfServ-Arbitrage Rebate	1,200	-	-	-
ProfServ-Dissemination Agent	1,500	-	-	-
ProfServ-Engineering	9,500	1,584	975	609
ProfServ-Legal Services	90,000	15,000	10,260	4,740
ProfServ-Mgmt Consulting Serv	67,200	11,200	11,200	-
ProfServ-Property Appraiser	392	-	-	-
ProfServ-Special Assessment	8,822	-	-	-
ProfServ-Trustee Fees	10,160	-	-	-
Auditing Services	4,600	-	-	-
Postage and Freight	1,200	200	41	159
Rental - Meeting Room	3,600	3,600	2,750	850
Insurance - General Liability	25,177	25,177	25,238	(61)
Printing and Binding	1,000	166	24	142
Legal Advertising	1,000	166	69	97
Misc-Records Storage	150	26	-	26
Misc-Assessmnt Collection Cost	37,524	7,505	2,085	5,420
Misc-Contingency	5,000	834	350	484
Office Supplies	50	8	-	8
Annual District Filing Fee	175	175	175	-
<b>Total Administration</b>	<b>281,168</b>	<b>67,794</b>	<b>55,751</b>	<b>12,043</b>
<b>Field</b>				
ProfServ-Field Management	295,000	49,166	55,550	(6,384)
<b>Total Field</b>	<b>295,000</b>	<b>49,166</b>	<b>55,550</b>	<b>(6,384)</b>

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>Landscape Services</u></b>				
Contracts-Mulch	61,000	10,166	10,086	80
Contracts - Landscape	267,000	44,500	44,358	142
Cntrs-Shrub/Grnd Cover Annual Svc	158,000	26,334	26,197	137
R&M-Irrigation	15,000	2,500	681	1,819
R&M-Trees and Trimming	40,000	6,666	-	6,666
Miscellaneous Services	32,000	5,334	-	5,334
<b>Total Landscape Services</b>	<b>573,000</b>	<b>95,500</b>	<b>81,322</b>	<b>14,178</b>
<b><u>Utilities</u></b>				
Electricity - General	35,000	5,834	5,158	676
Electricity - Streetlighting	90,000	15,000	16,907	(1,907)
Utility - Water & Sewer	140,000	23,334	13,958	9,376
<b>Total Utilities</b>	<b>265,000</b>	<b>44,168</b>	<b>36,023</b>	<b>8,145</b>
<b><u>Operation &amp; Maintenance</u></b>				
Communication - Telephone	5,500	916	1,002	(86)
Utility - Refuse Removal	3,000	500	432	68
R&M-Ponds	10,000	1,666	716	950
R&M-Pools	35,000	5,834	1,966	3,868
R&M-Roads & Alleyways	2,000	334	-	334
R&M-Sidewalks	15,000	2,500	40	2,460
R&M-Vehicles	15,000	2,500	1,181	1,319
R&M-User Supported Facility	20,000	3,334	-	3,334
R&M-Equipment Boats	6,000	1,000	168	832
R&M-Parks & Facilities	35,000	5,834	5,928	(94)
Miscellaneous Services	2,000	334	-	334
Misc-Contingency	10,000	1,666	780	886
Misc-Security Enhancements	6,500	1,084	348	736
Op Supplies - Fuel, Oil	5,000	834	175	659
Cap Outlay - Other	-	-	14,400	(14,400)
Cap Outlay - Vehicles	20,000	20,000	11,145	8,855
Reserve - Renewal&Replacement	30,000	30,000	3,786	26,214
Reserve - Sidewalks & Alleyways	60,000	60,000	10,500	49,500
<b>Total Operation &amp; Maintenance</b>	<b>280,000</b>	<b>138,336</b>	<b>52,567</b>	<b>85,769</b>
<b>TOTAL EXPENDITURES</b>	<b>1,694,168</b>	<b>394,964</b>	<b>281,213</b>	<b>113,751</b>
Excess (deficiency) of revenues				
Over (under) expenditures	100,943	(36,486)	(176,372)	(139,886)

**HARMONY**

Community Development District

**General Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Operating Transfers-Out	(26,600)	-	-	-
Contribution to (Use of) Fund Balance	74,343	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>47,743</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 74,343	\$ (36,486)	\$ (176,372)	\$ (139,886)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>1,321,056</b>	<b>1,321,056</b>	<b>1,321,056</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,395,399</b>	<b>\$ 1,284,570</b>	<b>\$ 1,144,684</b>	

**HARMONY**

Community Development District

**Series 2014 Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 3,114	\$ 520	\$ 11	\$ (509)
Special Assmnts- Tax Collector	1,245,641	249,128	72,858	(176,270)
Special Assmnts- Discounts	(49,826)	(9,965)	(2,969)	6,996
<b>TOTAL REVENUES</b>	<b>1,198,929</b>	<b>239,683</b>	<b>69,900</b>	<b>(169,783)</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessmnt Collection Cost	24,913	4,983	1,398	3,585
<b>Total Administration</b>	<b>24,913</b>	<b>4,983</b>	<b>1,398</b>	<b>3,585</b>
<b>Debt Service</b>				
Principal Debt Retirement	640,000	-	-	-
Principal Prepayments	-	-	25,000	(25,000)
Interest Expense	535,800	267,900	267,900	-
<b>Total Debt Service</b>	<b>1,175,800</b>	<b>267,900</b>	<b>292,900</b>	<b>(25,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,200,713</b>	<b>272,883</b>	<b>294,298</b>	<b>(21,415)</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(1,784)	(33,200)	(224,398)	(191,198)
<b>OTHER FINANCING SOURCES (USES)</b>				
Contribution to (Use of) Fund Balance	(1,784)	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(1,784)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ (1,784)	\$ (33,200)	\$ (224,398)	\$ (191,198)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>1,236,745</b>	<b>1,236,745</b>	<b>1,236,745</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 1,234,961</b>	<b>\$ 1,203,545</b>	<b>\$ 1,012,347</b>	

**HARMONY**

Community Development District

**Series 2015 Debt Service Fund**

**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>REVENUES</b>				
Interest - Investments	\$ 2,270	\$ 378	\$ 8	\$ (370)
Special Assmnts- Tax Collector	908,123	181,625	50,865	(130,760)
Special Assmnts- Prepayment	-	-	88,824	88,824
Special Assmnts- Discounts	(36,325)	(7,265)	(2,073)	5,192
<b>TOTAL REVENUES</b>	<b>874,068</b>	<b>174,738</b>	<b>137,624</b>	<b>(37,114)</b>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Misc-Assessmnt Collection Cost	18,162	3,632	976	2,656
<b>Total Administration</b>	<b>18,162</b>	<b>3,632</b>	<b>976</b>	<b>2,656</b>
<b>Debt Service</b>				
Principal Debt Retirement	395,000	-	-	-
Principal Prepayments	-	-	335,000	(335,000)
Interest Expense	471,838	235,919	235,919	-
<b>Total Debt Service</b>	<b>866,838</b>	<b>235,919</b>	<b>570,919</b>	<b>(335,000)</b>
<b>TOTAL EXPENDITURES</b>	<b>885,000</b>	<b>239,551</b>	<b>571,895</b>	<b>(332,344)</b>
Excess (deficiency) of revenues				
Over (under) expenditures	(10,932)	(64,813)	(434,271)	(369,458)
<b>OTHER FINANCING SOURCES (USES)</b>				
Interfund Transfer - In	26,600	-	-	-
Contribution to (Use of) Fund Balance	15,668	-	-	-
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>42,268</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	\$ 15,668	\$ (64,813)	\$ (434,271)	\$ (369,458)
<b>FUND BALANCE, BEGINNING (OCT 1, 2020)</b>	<b>981,683</b>	<b>981,683</b>	<b>981,683</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 997,351</b>	<b>\$ 916,870</b>	<b>\$ 547,412</b>	

## **HARMONY**

Community Development District

### **Supporting Schedules**

**November 30, 2020**



**HARMONY**  
Community Development District

**Non-Ad Valorem Special Assessments  
Osceola County Tax Collector - Monthly Collection Report  
For the Fiscal Year Ending September 30, 2021**

					Allocation by Fund		
Date Received	Net Amount Received	Discount/ (Penalties) Amount	Collection Cost	Gross Amount Received	General Fund	Series 2014 Debt Service Fund	Series 2015 Debt Service Fund
<b>ASSESSMENTS LEVIED FY 2021</b>				\$ 3,964,294	\$ 1,853,780	\$ 1,242,841	\$ 867,673
Allocation %				100%	46.76%	31.35%	21.89%
11/06/20	15,669	848	320	16,837	7,873	5,279	3,685
11/19/20	202,796	8,622	4,139	215,557	100,799	67,579	47,179
12/07/20	2,112,191	89,804	43,106	2,245,102	1,049,853	703,859	491,390
<b>TOTAL</b>	<b>\$ 2,330,657</b>	<b>\$ 99,275</b>	<b>\$ 47,564</b>	<b>\$ 2,477,497</b>	<b>\$ 1,158,525</b>	<b>\$ 776,717</b>	<b>\$ 542,255</b>

Collected in % 62%

<b>TOTAL OUTSTANDING</b>	<b>\$ 1,486,797</b>	<b>\$ 695,255</b>	<b>\$ 466,124</b>	<b>\$ 325,419</b>
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Note <sup>(1)</sup>: Parcel # 30-26-32-2614-TRAC-VC10 has been removed from the tax roll.

Note <sup>(2)</sup>: Debt service prepayments were received during the budget process resulting in variances between assessments budgeted and assessments placed on roll.

**HARMONY**  
Community Development District

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**Cash and Investment Report**  
*November 30, 2020*

**General Fund**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Checking Account- Operating	Bank United	Checking Account	n/a	0.00%	\$458,588
Checking Account- Operating	CenterState Bank	Interest Bearing Account	n/a	0.05%	\$50,529
Debit Account	CenterState Bank	Debit Account	n/a	0.25%	\$3,586
<b>Subtotal</b>					<b>\$512,703</b>
Certificate of Deposit	BankUnited	12 month CD	2/19/2021	1.60%	\$106,442
Money Market Account	BankUnited	Money Market Account	n/a	0.30%	\$679,268
<b>Subtotal</b>					<b>\$785,710</b>

**Debt Service and Capital Projects Funds**

<u>Account Name</u>	<u>Bank Name</u>	<u>Investment Type</u>	<u>Maturity</u>	<u>Yield</u>	<u>Balance</u>
Series 2014 Reserve Fund	US Bank	US Bank Governmental Obligation Fund	n/a	0.005%	\$607,313
Series 2014 Revenue Fund	US Bank	US Bank Governmental Obligation Fund	n/a	0.005%	\$328,100
Series 2015 Prepayment Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$90,871
Series 2015 Reserve Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$340,000
Series 2015 Revenue Fund	US Bank	US Bank Open-Ended Commercial Paper	n/a	0.005%	\$62,384
<b>Subtotal</b>					<b>\$1,428,668</b>
<b>Total</b>					<b>\$2,727,081</b>