

***Lake Harris
Community Development District***

Agenda

April 26, 2023

AGENDA

Lake Harris
Community Development District

219 E. Livingston Street, Orlando, FL 32801
Phone: 407-841-5524 – Fax: 407-839-1526

April 19, 2023

Board of Supervisors
Lake Harris Community
Development District

Dear Board Members:

The meeting of the Board of Supervisors of the Lake Harris Community Development District will be held **Wednesday, April 26, 2023, at 9:30 a.m. at the Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.** Following is the advance agenda for the regular meeting:

Board of Supervisors Meeting

1. Roll Call
2. Public Comment Period
3. Organization Matters
 - A. Consideration of Resolution 2023-01 Electing Officers for the Purpose of Title Changes
4. Approval of Minutes of the January 25, 2023, Board of Supervisors & Audit Committee Meetings
5. Consideration of Resolution 2023-02 Authorizing Electronic Signatures
6. Consideration of Acquisition of Phase 1 Infrastructure
7. Ratification of Audit Engagement Letter with Grau & Associates
8. Staff Reports
 - A. Attorney
 - B. Engineer
 - C. District Manager's Report
 - i. Check Register
 - ii. Balance Sheet and Income Statement
 - iii. Ratification of Funding Requests No. 6-10
9. Other Business
10. Supervisor's Requests
11. Adjournment

SECTION III

SECTION A

RESOLUTION 2023-01

**A RESOLUTION ELECTING THE OFFICERS OF
THE LAKE HARRIS COMMUNITY DEVELOPMENT
DISTRICT, LAKE COUNTY, FLORIDA.**

WHEREAS, the Lake Harris Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (“Board”) desires to elect the Officers of the District.

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

SECTION 1. The following persons are elected to the offices shown:

Chairperson	_____
Vice Chairperson	_____
Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Assistant Secretary	_____
Treasurer Assistant	_____
Treasurer	_____

PASSED AND ADOPTED this _____ day of _____ 2023.

ATTEST:

LAKE HARRIS COMMUNITY
DEVELOPMENT DISTRICT

Secretary/Assistant Secretary

Chairperson, Board of Supervisors

MINUTES

**MINUTES OF MEETING
LAKE HARRIS
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Lake Harris Community Development District was held on Wednesday, **January 25, 2023** at 9:30 a.m. at Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Anthony Iorio	Chairman
Rocky Owen	Assistant Secretary
Doug Beasley	Assistant Secretary

Also, present were:

George Flint	District Manager, GMS
Sarah Sandy	District Counsel
Steve Orosz <i>by phone</i>	District Counsel

The following is a summary of the discussions and actions taken at the January 25, 2022 Lake Harris Community Development District's Regular Board of Supervisor's Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the meeting to order at 9:30 a.m. Three Supervisors attended the meeting, constituting a quorum.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of the October 26, 2022
Board of Supervisors Meeting**

Mr. Iorio presented the minutes from the October 26, 2022 Board of Supervisors meeting and asked for any comments or corrections from the Board. The Board had no changes.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Minutes of the October 26, 2022 Board of Supervisors Meeting, were approved.

FOURTH ORDER OF BUSINESS

Consideration of Uniform Collection Agreement with Lake County Property Appraiser

Mr. Flint stated that at Florida Statutes required that the District enter into agreements with the Property Appraiser and tax collector. He presented the Uniform Collection Agreement was with the Lake County Property Appraiser.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Uniform Collection Agreement with Lake County Property Appraiser, was approved.

FIFTH ORDER OF BUSINESS

Consideration of Non- Disclosure Agreement with Lake County Property Appraiser

Mr. Flint presented the Non-Disclosure Agreement with the Lake County Property Appraiser, noting that it stated that any records that the Lake County Property Appraiser provided the District that included confidential information would not be disclosed to the public.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Non- Disclosure Agreement with Lake County Property Appraiser, was approved.

SIXTH ORDER OF BUSINESS

Consideration of Acquisition Agreement

Ms. Sandy presented the Acquisition Agreement, noting that it was usually in place with the developer in order to acquire improvements as they were completed. She added that she wanted to go ahead and get the agreement in place due to some improvements that would be completed in the near future. She also added that the agreement was for the Series 2023 Project.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Acquisition Agreement, was approved.

SEVENTH ORDER OF BUSINESS

Acceptance of Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award to Number 1 Ranked Firm

Mr. Flint stated prior to the Board meeting an Audit Committee meeting was held, and Grau & Associates was ranked #1. Mr. Iorio asked for a motion to accept the Audit Committee's recommendation.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, Accepting the Ranking of the Audit Committee and Authorizing Staff to Send a Notice of Intent to Award to Number 1 Ranked Firm, Grau & Associates, was approved.

EIGHTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Ms. Sandy stated that she had nothing further to report.

B. Engineer

There being none, the next item followed.

C. District Manager's Report

i. Check Register

Mr. Flint presented the check register, and Mr. Iorio asked for a motion to approve.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Check Register, was approved.

ii. Balance Sheet and Income Statement

Mr. Flint presented the unaudited financials through September 30th.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Balance Sheet and Income Statement, were approved.

iii. Ratification of Funding Requests No. 3 & 4

Mr. Flint presented funding requests #3 and #4. He asked for a motion to ratify.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, Funding Request No. 3 & 4, were ratified.

iv. Consideration of Funding Request No. 5

Mr. Flint presented funding request #5 and asked for a motion to approve.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, Funding Request No. 5, was approved.

NINTH ORDER OF BUSINESS

Other Business

There being none, the next item followed.

TENTH ORDER OF BUSINESS

Supervisor's Requests

There being none, the next item followed.

ELEVENTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the meeting was adjourned at 9:44.

Secretary/Assistant Secretary

Chairman/Vice Chairman

**MINUTES OF MEETING
LAKE HARRIS
COMMUNITY DEVELOPMENT DISTRICT**

The audit committee meeting of the Board of Supervisors of the Lake Harris Community Development District was held on Wednesday, **January 25, 2023** at 9:30 a.m. at Cooper Memorial Library, 2525 Oakley Seaver Drive, Clermont, Florida.

Present and constituting a quorum were:

Anthony Iorio	Chairman
Rocky Owen	Assistant Secretary
Doug Beasley	Assistant Secretary

Also, present were:

George Flint	District Manager, GMS
Sarah Sandy	District Counsel
Steve Orosz <i>by phone</i>	District Counsel

The following is a summary of the discussions and actions taken at the January 25, 2022 Lake Harris Community Development District's Audit Committee Meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Iorio called the meeting to order at 9:30 a.m.

SECOND ORDER OF BUSINESS

Public Comment Period

There were no members of the public present.

THIRD ORDER OF BUSINESS

**Approval of Minutes of October 26, 2022
Audit Committee Meeting**

Mr. Iorio presented minutes from the October 26, 2022 Audit Committee Meeting and asked for any comments or corrections. Hearing none, he asked for a motion to approve.

On MOTION by Mr. Beasley, seconded by Mr. Owen, with all in favor, the Minutes of October 26, 2022 Audit Committee Meeting, were approved.

FOURTH ORDER OF BUSINESS

Review of Proposals and Tally of Audit Committee Members Rankings

A. Grau & Associates

B. DiBartolomeo, McBee, Hartley & Barnes

Mr. Flint noted that at the prior Audit Committee meeting, the Board had approved the RFP selection criteria, as well as the notice for services. He stated that the notice was published in the newspaper and a mailed notice was sent to five firms. The responses that he got back were from Grau & Associates and DiBartolomeo, McBee, Hartley, & Barnes. He noted that he was slightly concerned with the second response due to the firm being newer and smaller. He added that DiBartolomeo was lower in price, but that price was only 20 points of the total ranking. The Board decided to go with Grau & Associates, ranking them #1 with 80 points and DiBartolomeo #2 with 70 points.

On MOTION by Mr. Owen, seconded by Mr. Beasley, with all in favor, the Tally of Audit Committee Members Rankings, with Grau & Associates ranked #1, and DiBartolomeo ranked #2, was approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Owen, seconded by Mr. Beasley, with all in favor, the meeting was adjourned.

SECTION V

RESOLUTION 2023-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT PROVIDING FOR AND AUTHORIZING THE USE OF ELECTRONIC DOCUMENTS AND SIGNATURES; ADOPTING AND IMPLEMENTING ELECTRONIC DOCUMENT CONTROL PROCESSES AND PROCEDURES; PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the Lake Harris Community Development District (the “District”) is a local unit of special purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, and situated within Lake County, Florida; and

WHEREAS, Chapter 190, *Florida Statutes*, authorizes the District to construct, install, operate, and/or maintain systems and facilities for certain basic infrastructure; and

WHEREAS, Chapter 190, *Florida Statutes* authorizes the District Board of Supervisors, to enter into various contracts for the purposes set forth therein; and

WHEREAS, the District Board of Supervisors finds that it is the interest of the District and its residents to reduce waste, costs, and to enhance services; and

WHEREAS, the District Board of Supervisors recognizes that the Florida Legislature, through the passage of the Electronic Signature Act of 1996, codified in Chapter 668, *Florida Statutes* (“Act”), intended to, among other goals, facilitate economic development and efficient delivery of government services by means of reliable electronic messages and foster the development of electronic commerce through the use of electronic signatures to lend authenticity and integrity to writings in any electronic medium; and

WHEREAS, the District Board of Supervisors wishes to further these goals through the use of electronic documents and signatures.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE LAKE HARRIS COMMUNITY DEVELOPMENT DISTRICT:

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

SECTION 2. FORCE AND EFFECT OF ELECTRONIC DOCUMENTS AND SIGNATURES. Unless otherwise provided by law, electronic documents and signatures submitted to and on behalf of the District may be used for all purposes and shall have the same force and effect as printed documents and manual signatures.

SECTION 3. AUTHORIZING UTILIZATION OF ELECTRONIC SIGNATURES AND DOCUMENTS. All contractors and personnel associated with the District are hereby authorized and encouraged to utilize electronic documents and signatures when reasonably practicable and as permitted by law. The District Manager is authorized and directed to obtain the provision of electronic document services or platforms offered by nationally recognized third party vendors that increase the efficiency of the District's operations.

SECTION 4. CONTROLS PROCESSES AND PROCEDURES. The District Board of Supervisors hereby authorizes and directs the District Manager to create and implement control processes and procedures consistent with Florida Law to ensure adequate integrity, security, confidentiality, and auditability of all transactions conducted using electronic commerce.

SECTION 5. SEVERABILITY. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this _____ day of _____ 2023.

ATTEST:

**LAKE HARRIS COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

SECTION VI

to be provided under separate cover

SECTION VII



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

January 30, 2023

Board of Supervisors
Lake Harris Community Development District
219 East Livingston Street
Orlando, FL 32801

We are pleased to confirm our understanding of the services we are to provide Lake Harris Community Development District, City of Leesburg, Florida ("the District") for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Lake Harris Community Development District as of and for the fiscal year ended September 30, 2022, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates 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 Auditor 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 Grau & Associate'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 Grau & Associates, Grau & Associates 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 GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: C/O GOVERNMENTAL MANAGEMENT SERVICES – CENTRAL FLORIDA LLC, 219 EAST LIVINGSTON STREET ORLANDO, FLORIDA 32801, OR RECORDREQUEST@GMSCL.COM, PH: (407) 841-5524.

This agreement provides for a contract period of one (1) year with the option of four (4) additional, one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$3,000 for the September 30, 2022 audit. The fees for the fiscal years 2023, 2024, 2025 and 2026 will not exceed \$3,100, \$3,200, \$3,300 and \$3,400, respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2022 must be provided to us no later than March 1, 2023, in order for us to complete the engagement by June 1, 2023.

Subject to timely receipt of the necessary information, we will submit a preliminary draft audit report by May 15, 2023 for the District's review, and a final draft audit report by June 1, 2023 for the District's review and approval.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2019 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Lake Harris Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

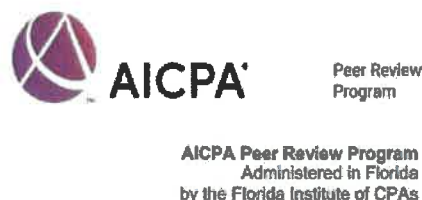
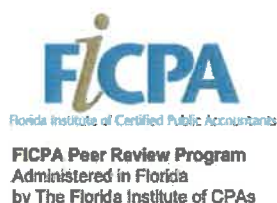
RESPONSE:

This letter correctly sets forth the understanding of Lake Harris Community Development District.

By: 

Title: District Manager

Date: 2/13/23



February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

SECTION VIII

SECTION C

SECTION 1

Lake Harris Community Development District

Summary of Check Register

January 18, 2023 to March 31, 2023

Fund	Date	Check No.'s		Amount
General Fund	2/6/23	19-20	\$	14,014.69
	3/6/23	21-23	\$	3,509.71
	3/10/23	24	\$	2,380.76
	3/31/23	25	\$	1,563.76
Total Amount			\$	21,468.92

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB	SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT	#
2/06/23	00001	9/23/22 5	202209 310-51300-51000			*	43.33		
		OFFICE SUPPLIES							
		10/01/22 6	202210 310-51300-34000			*	1,562.50		
		MANAGEMENT FEES - OCT 22							
		10/01/22 6	202210 310-51300-51000			*	.39		
		OFFICE SUPPLIES							
		10/01/22 6	202210 310-51300-42000			*	14.09		
		POSTAGE							
		10/01/22 6	202210 310-51300-42500			*	2.10		
		COPIES							
		11/01/22 7	202211 310-51300-34000			*	1,562.50		
		MANAGEMENT FEES - NOV 22							
		11/01/22 7	202211 310-51300-51000			*	.03		
		OFFICE SUPPLIES							
		11/01/22 7	202211 310-51300-42000			*	.69		
		POSTAGE							
		11/01/22 7	202211 310-51300-42500			*	6.45		
		COPIES							
		12/01/22 8	202212 310-51300-34000			*	1,562.50		
		MANAGEMENT FEES - DEC 22							
		12/01/22 8	202212 310-51300-51000			*	.21		
		OFFICE SUPPLIES							
		12/01/22 8	202212 310-51300-42000			*	3.99		
		POSTAGE							
					GOVERNMENTAL MANAGEMENT SERVICES			4,758.78	000019
2/06/23	00005	11/28/22 3141256	202210 310-51300-31500			*	378.50		
		GENERAL COUNSEL - OCT 22							
		11/28/22 3141257	202301 300-20700-10200			*	4,574.00		
		FR#5 BOND VALI. - OCT 22							
		12/22/22 3156480	202211 310-51300-31500			*	202.00		
		GENERAL COUNSEL - NOV 22							
		12/22/22 3156600	202301 300-20700-10200			*	4,101.41		
		FR#5 BOND VALI. - NOV 22							
					KUTAK ROCK LLP			9,255.91	000020
3/06/23	00002	1/31/23 00052605	202301 310-51300-48000			*	114.28		
		NOT AUDIT SELECTION/BOS							
					CA FLORIDA HOLDINGS, LLC			114.28	000021
3/06/23	00001	1/01/23 9	202301 310-51300-34000			*	1,562.50		
		MANAGEMENT FEES - JAN 23							
		1/01/23 9	202301 310-51300-42000			*	10.89		
		POSTAGE							
		1/01/23 9	202301 310-51300-42500			*	.45		
		COPIES							

CHECK DATE	VEND#	.....INVOICE..... DATE INVOICE	...EXPENSED TO... YRMO DPT ACCT# SUB SUBCLASS	VENDOR NAME	STATUS	AMOUNT	....CHECK..... AMOUNT #
		2/01/23 10	202302 310-51300-34000		*	1,562.50	
			MANAGEMENT FEES - FEB 23				
		2/01/23 10	202302 310-51300-35100		*	.27	
			OFFICE SUPPLIES				
		2/01/23 10	202302 310-51300-42000		*	5.72	
			POSTAGE				
		2/01/23 10	202302 310-51300-42500		*	47.10	
			COPIES				
				GOVERNMENTAL MANAGEMENT SERVICES			3,189.43 000022
3/06/23 00005		1/18/23 3168581	202303 300-20700-10200		*	206.00	
			FR#6 BOND VALI. - DEC 22				
				KUTAK ROCK LLP			206.00 000023
3/10/23 00005		2/20/23 3182054	202301 310-51300-31500		*	2,155.81	
			GENERAL COUNSEL - JAN 23				
		2/20/23 3182055	202303 300-20700-10200		*	224.95	
			FR#8 BOND VALI. - JAN 23				
				KUTAK ROCK LLP			2,380.76 000024
3/31/23 00001		3/01/23 11	202303 310-51300-34000		*	1,562.50	
			MANAGEMENT FEES - MAR 23				
		3/01/23 11	202303 310-51300-35100		*	.06	
			OFFICE SUPPLIES				
		3/01/23 11	202303 310-51300-42000		*	1.20	
			POSTAGE				
				GOVERNMENTAL MANAGEMENT SERVICES			1,563.76 000025
				TOTAL FOR BANK A		21,468.92	
				TOTAL FOR REGISTER		21,468.92	

LKHA LAKE HARRIS CD NRUIZ

SECTION 2

Lake Harris
Community Development District

Unaudited Financial Reporting
March 31, 2023



Table of Contents

1	<hr/>	Balance Sheet
2	<hr/>	General Fund
3	<hr/>	Capital Projects Fund
4	<hr/>	Month to Month

Lake Harris
Community Development District
Combined Balance Sheet
March 31, 2023

	<i>General Fund</i>	<i>Capital Projects Fund</i>	<i>Totals Governmental Funds</i>
Assets:			
<u>Cash:</u>			
Operating Account	\$ 6,332	\$ -	\$ 6,332
Total Assets	\$ 6,332	\$ -	\$ 6,332
Liabilities:			
Accounts Payable	\$ 1,400	\$ -	\$ 1,400
Total Liabilities	\$ 1,400	\$ -	\$ 1,400
Fund Balance:			
Unassigned	\$ 4,932	\$ -	\$ 4,932
Total Fund Balances	\$ 4,932	\$ -	\$ 4,932
Total Liabilities & Fund Balance	\$ 6,332	\$ -	\$ 6,332

Lake Harris
Community Development District
General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/23	Thru 03/31/23	Variance
<u>Revenues:</u>				
Developer Contributions	\$ 135,210	\$ 17,546	\$ 17,546	\$ -
Total Revenues	\$ 135,210	\$ 17,546	\$ 17,546	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Supervisor Fees	\$ 12,000	\$ 6,000	\$ 400	\$ 5,600
FICA Expense	\$ 900	\$ 450	\$ 31	\$ 419
Engineering	\$ 15,000	\$ 7,500	\$ -	\$ 7,500
Attorney	\$ 25,000	\$ 12,500	\$ 2,736	\$ 9,764
Annual Audit	\$ 4,000	\$ -	\$ -	\$ -
Assessment Administration	\$ 5,000	\$ -	\$ -	\$ -
Arbitrage	\$ 450	\$ -	\$ -	\$ -
Dissemination	\$ 5,000	\$ -	\$ -	\$ -
Trustee Fees	\$ 3,600	\$ -	\$ -	\$ -
Management Fees	\$ 37,500	\$ 18,750	\$ 9,375	\$ 9,375
Information Technology	\$ 1,800	\$ 900	\$ 900	\$ -
Website Maintenance	\$ 1,200	\$ 1,200	\$ 2,250	\$ (1,050)
Telephone	\$ 300	\$ 150	\$ -	\$ 150
Postage & Delivery	\$ 1,000	\$ 500	\$ 37	\$ 463
Insurance	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Printing & Binding	\$ 1,000	\$ 500	\$ 56	\$ 444
Legal Advertising	\$ 10,000	\$ 5,000	\$ 341	\$ 4,659
Other Current Charges	\$ 5,000	\$ 2,500	\$ -	\$ 2,500
Office Supplies	\$ 625	\$ 313	\$ 1	\$ 312
Travel Per Diem	\$ 660	\$ 330	\$ -	\$ 330
Dues, Licenses & Subscriptions	\$ 175	\$ 175	\$ 175	\$ -
Total Expenditures	\$ 135,210	\$ 61,768	\$ 21,302	\$ 40,466
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (3,756)	
Fund Balance - Beginning	\$ -		\$ 8,688	
Fund Balance - Ending	\$ -		\$ 4,932	

Lake Harris
Community Development District
Capital Projects Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
For The Period Ending March 31, 2023

	Adopted	Prorated Budget	Actual	
	Budget	Thru 03/31/23	Thru 03/31/23	Variance
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Capital Outlay - Cost of Issuance	\$ -	\$ -	\$ 9,106	\$ (9,106)
Total Expenditures	\$ -	\$ -	\$ 9,106	\$ (9,106)
Excess (Deficiency) of Revenues over Expenditures	\$ -		\$ (9,106)	
Other Financing Sources/(Uses):				
Developer Advances	\$ -	\$ -	\$ 9,106	\$ 9,106
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 9,106	\$ 9,106
Fund Balance - Beginning	\$ -		\$ -	
Fund Balance - Ending	\$ -		\$ -	

Lake Harris
Community Development District
Month to Month

	Oct	Nov	Dec	Jan	Feb	March	April	May	June	July	Aug	Sept	Total
Revenues:													
Developer Contributions	\$ 5,125	\$ -	\$ 5,511	\$ -	\$ 5,345	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,546
Total Revenues	\$ 5,125	\$ -	\$ 5,511	\$ -	\$ 5,345	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17,546
Expenditures:													
<u>General & Administrative:</u>													
Supervisor Fees	\$ -	\$ 200	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	400
FICA Expense	\$ -	\$ 15	\$ -	\$ -	\$ 15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31
Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Attorney	\$ 379	\$ 202	\$ -	\$ 2,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,736
Management Fees	\$ 1,563	\$ 1,563	\$ 1,563	\$ 1,563	\$ 1,563	\$ 1,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,375
Information Technology	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	900
Website Maintenance	\$ -	\$ 1,850	\$ 100	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,250
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Postage & Delivery	\$ 14	\$ 1	\$ 4	\$ 11	\$ 6	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	37
Insurance	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000
Printing & Binding	\$ 2	\$ 6	\$ -	\$ 0	\$ 47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	56
Legal Advertising	\$ 105	\$ 122	\$ -	\$ 114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	341
Other Current Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Office Supplies	\$ 0	\$ 0	\$ 0	\$ -	\$ 0	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
Travel Per Diem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Dues, Licenses & Subscriptions	\$ 175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	175
Total Expenditures	\$ 7,387	\$ 4,109	\$ 1,817	\$ 4,094	\$ 2,081	\$ 1,814	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21,302
Excess (Deficiency) of Revenues over Expenditures	\$ (2,262)	\$ (4,109)	\$ 3,695	\$ (4,094)	\$ 3,264	\$ (250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(3,756)

SECTION 3

Lake Harris
Community Development District

Funding Request #6
February 3, 2023

Bill to: HLC Edge Holdings, LLC

	Payee	Capital Project FY2023	General Fund FY2023
1	GMS- Central Florida, LLC Inv # 9 - January 2023		\$ 1,573.84
2	Kutak Rock LLP Inv # 3168581 - Bond Validation	\$ 206.00	
		\$ 206.00	\$ 1,573.84
Total:		\$	1,779.84

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

• •

Invoice

Invoice #: 9
Invoice Date: 1/1/23
Due Date: 1/1/23
Case:
P.O. Number:

Case:
P.O. Number:

P.O. Number:

[illegible]

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

January 18, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3168581

Client Matter No. 26923-4

RECEIVED

JAN 19 2023

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3168581
26923-4

Re: Validation

For Professional Legal Services Rendered

12/01/22	M. Rigoni	0.10	26.50	Confer with Grinnell regarding status of final judgment
12/02/22	D. Wilbourn	0.40	68.00	Prepare certificate of no appeal
12/06/22	M. Rigoni	0.10	26.50	Confer with financing team regarding final judgment and expiration of appeals period for same
12/06/22	D. Wilbourn	0.50	85.00	Disseminate recorded final judgment; confer with Sandy and Rigoni; revise certificate of no appeal and calendar appeal period
TOTAL HOURS		1.10		

KUTAK ROCK LLP

Lake Harris Community Development Dist.

January 18, 2023

Client Matter No. 26923-4

Invoice No. 3168581

Page 2

TOTAL FOR SERVICES RENDERED	\$206.00
-----------------------------	----------

TOTAL CURRENT AMOUNT DUE	\$206.00
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UNPAID INVOICES:

November 28, 2022	Invoice No. 3141257	4,574.00
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December 22, 2022	Invoice No. 3156600	4,101.41
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TOTAL DUE	<u>\$8,881.41</u>
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Lake Harris
Community Development District

Funding Request #7
February 3, 2023

Bill to: HLC Edge Holdings, LLC

	Payee	General Fund FY2023
--	-------	------------------------

1	GMS- Central Florida, LLC Inv # 10 - February 2023	\$ 1,615.59
---	-------------------------------------------------------	-------------

\$ 1,615.59

Total: \$ 1,615.59

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC1001 Bradford Way
Kingston, TN 37763

RECEIVED FEB 08 2023

Invoice

Invoice #: 10

Invoice Date: 2/1/23

Due Date: 2/1/23

Case:

P.O. Number:

Bill To:Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - February 2023		1,562.50	1,562.50
Office Supplies		0.27	0.27
Postage		5.72	5.72
Copies		47.10	47.10
		Total	\$1,615.59
		Payments/Credits	\$0.00
		Balance Due	\$1,615.59

the 1990s, the number of people in the UK with a mental health problem has increased by 50% (Mental Health Foundation 2000).

There is a growing awareness of the need to address the needs of people with mental health problems, and the importance of providing them with appropriate services. The UK government has set out a vision for mental health services in the 21st century, which is based on the principles of recovery, self-help, and community care (Department of Health 1999). This vision is reflected in the Mental Health Act 1983, which provides a framework for the provision of mental health services in the UK. The Act sets out the principles of care for people with mental health problems, and provides for the establishment of mental health tribunals to review the care of people who are detained in hospital.

The purpose of this paper is to explore the experiences of people with mental health problems who are involved in the legal system. We will discuss the challenges that these people face, and the need for a more holistic approach to their care. We will also discuss the role of the legal system in the provision of mental health services, and the need for a more integrated approach to care.

The paper is organized as follows. In the first section, we will discuss the challenges that people with mental health problems face when they are involved in the legal system. In the second section, we will discuss the need for a more holistic approach to their care. In the third section, we will discuss the role of the legal system in the provision of mental health services. In the fourth section, we will discuss the need for a more integrated approach to care.

The first section of the paper discusses the challenges that people with mental health problems face when they are involved in the legal system. There are a number of challenges that these people face, including the need to understand the legal system, the need to have access to legal representation, and the need to have access to mental health services.

The second section of the paper discusses the need for a more holistic approach to the care of people with mental health problems. A holistic approach to care takes into account the physical, psychological, and social needs of the individual, and seeks to address all of these needs in a coordinated way.

The third section of the paper discusses the role of the legal system in the provision of mental health services. The legal system plays a key role in the provision of mental health services, and is responsible for ensuring that people with mental health problems are treated fairly and in accordance with the law.

The fourth section of the paper discusses the need for a more integrated approach to the care of people with mental health problems. A more integrated approach to care involves the collaboration between different services, and seeks to ensure that the needs of the individual are met in a coordinated way.

The paper concludes by discussing the need for a more holistic approach to the care of people with mental health problems, and the need for a more integrated approach to care. It also discusses the role of the legal system in the provision of mental health services, and the need for a more coordinated approach to care.

The paper is organized as follows. In the first section, we will discuss the challenges that people with mental health problems face when they are involved in the legal system. In the second section, we will discuss the need for a more holistic approach to their care. In the third section, we will discuss the role of the legal system in the provision of mental health services. In the fourth section, we will discuss the need for a more integrated approach to care.

The first section of the paper discusses the challenges that people with mental health problems face when they are involved in the legal system. There are a number of challenges that these people face, including the need to understand the legal system, the need to have access to legal representation, and the need to have access to mental health services.

The second section of the paper discusses the need for a more holistic approach to the care of people with mental health problems. A holistic approach to care takes into account the physical, psychological, and social needs of the individual, and seeks to address all of these needs in a coordinated way.

The third section of the paper discusses the role of the legal system in the provision of mental health services. The legal system plays a key role in the provision of mental health services, and is responsible for ensuring that people with mental health problems are treated fairly and in accordance with the law.

The fourth section of the paper discusses the need for a more integrated approach to the care of people with mental health problems. A more integrated approach to care involves the collaboration between different services, and seeks to ensure that the needs of the individual are met in a coordinated way.

Lake Harris

Community Development District

Funding Request #8
February 27, 2023

Bill to: HLC Edge Holdings, LLC

Payee		Capital Project FY2023	General Fund FY2023
1	Kutak Rock LLP		
	Inv # 3182054 - General Counsel		\$ 2,155.81
	Inv # 3182055 - Bond Validation	\$ 224.95	
		\$ 224.95	\$ 2,155.81
		Total:	
			\$ 2,380.76

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

RECEIVED FEB 21 2023

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

February 20, 2023

RECEIVED FEB 21 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3182054

Client Matter No. 26923-1

Mr. George Flint
Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3182054
26923-1

Re: General Counsel

For Professional Legal Services Rendered

12/01/22	M. Rigoni	0.10	26.50	Attend development status call
12/01/22	S. Sandy	0.10	32.00	Attend project status call
01/07/23	W. Haber	0.70	269.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
01/07/23	K. Magee	0.30	78.00	Prepare memorandum regarding statutory notice requirements
01/11/23	M. Rigoni	0.20	55.00	Update development status chart
01/12/23	M. Rigoni	0.30	82.50	Attend development status call; update status chart and follow up
01/13/23	M. Rigoni	0.20	55.00	Confer with Sandy regarding status of various outstanding District business
01/17/23	M. Rigoni	0.30	82.50	Review draft agenda and provide comments
01/17/23	S. Sandy	0.10	32.00	Confer regarding acquisition agreement
01/18/23	S. Sandy	0.30	96.00	Prepare acquisition agreement
01/19/23	M. Rigoni	0.10	27.50	Confer with Brooks regarding agenda item

PRIVILEGED AND CONFIDENTIAL
ATTORNEY-CLIENT COMMUNICATION AND/OR WORK PRODUCT

KUTAK ROCK LLP

Lake Harris Community Development Dist.

February 20, 2023

Client Matter No. 26923-1

Invoice No. 3182054

Page 2

01/23/23	M. Rigoni	0.80	220.00	Prepare for board meeting; confer with Brookes regarding agenda items
01/23/23	S. Sandy	0.10	32.00	Prepare for board meeting
01/24/23	S. Sandy	0.10	32.00	Prepare for board meeting
01/25/23	M. Rigoni	0.20	55.00	Update development status chart
01/25/23	S. Sandy	2.50	800.00	Travel to and attend board meeting; conduct follow-up; return travel
01/30/23	S. Sandy	0.20	64.00	Confer with Kessler regarding status of project construction

TOTAL HOURS	6.60
-------------	------

TOTAL FOR SERVICES RENDERED	\$2,039.50
-----------------------------	------------

DISBURSEMENTS

Meals	9.15
Travel Expenses	107.16

TOTAL DISBURSEMENTS	<u>116.31</u>
---------------------	---------------

TOTAL CURRENT AMOUNT DUE	<u>\$2,155.81</u>
--------------------------	-------------------

RECEIVED FEB 21 2023

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

February 20, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3182055

Client Matter No. 26923-4

Lake Harris Community Development District
c/o Governmental Management Services-Central Florida, LLC
219 East Livingston Street
Orlando, FL 32801

Invoice No. 3182055
26923-4

Re: Validation

For Professional Legal Services Rendered

01/03/23	D. Wilbourn	0.50	85.00	Coordinate filing of certificate of no appeal
01/04/23	M. Rigoni	0.20	55.00	Research status of certificate of no appeal
01/10/23	M. Rigoni	0.20	55.00	Confer with Iorio, Orosz, Kessler and Flint regarding certificate of no appeal
TOTAL HOURS		0.90		

KUTAK ROCK LLP

Lake Harris Community Development Dist.

February 20, 2023

Client Matter No. 26923-4

Invoice No. 3182055

Page 2

TOTAL FOR SERVICES RENDERED

\$195.00

DISBURSEMENTS

Freight and Postage

22.95

Miscellaneous

7.00

VENDOR: LAKE COUNTY
COURT CLERK; INVOICE#:
010323; DATE: 1/3/2023 -
Certified Photocopy

TOTAL DISBURSEMENTS

29.95

TOTAL CURRENT AMOUNT DUE

\$224.95

Lake Harris
Community Development District

Funding Request #9
March 21, 2023

Bill to: HLC Edge Holdings, LLC

	Payee	General Fund FY2023
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1	GMS- Central Florida, LLC Inv # 11 - March 2023	\$ 1,563.76
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\$ 1,563.76

Total: \$ 1,563.76

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822

GMS-Central Florida, LLC
1001 Bradford Way
Kingston, TN 37763

RECEIVED MAR 08 2023
Invoice

Invoice #: 11
Invoice Date: 3/1/23
Due Date: 3/1/23
Case:
P.O. Number:

Bill To:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

1 1. 310-513.

Description	Hours/Qty	Rate	Amount
Management Fees - March 2023 340		1,562.50	1,562.50
Office Supplies 351		0.06	0.06
Postage 420		1.20	1.20
Total			\$1,563.76
Payments/Credits			\$0.00
Balance Due			\$1,563.76

the 1990s, the number of people in the UK with a mental health problem has increased by 50% (Mental Health Foundation 2000).

There is a growing awareness of the need to address the needs of people with mental health problems in the community. The UK government has set out a strategy for mental health care in the 21st century (Department of Health 1999). This strategy emphasizes the need to provide a range of services to meet the needs of people with mental health problems, including community mental health teams, crisis services, and aftercare services. The strategy also emphasizes the need to involve people with mental health problems in the development and delivery of services.

One of the key challenges in the development and delivery of mental health services is the need to ensure that services are accessible to all people who need them. This is particularly true for people with mental health problems who are living in poverty or who are from ethnic minority groups.

One of the ways in which mental health services can be made more accessible is by providing services in the community. This can be done through a variety of ways, including community mental health teams, crisis services, and aftercare services.

Community mental health teams (CMHTs) are a key part of the mental health service in the UK. They provide a range of services to people with mental health problems, including assessment, diagnosis, treatment, and support.

CMHTs are usually based in the community, and they provide services to people who are living in the community. This allows people to receive services in a familiar environment, and it can help to reduce the stigma associated with mental health problems.

One of the challenges in the development and delivery of CMHTs is the need to ensure that services are accessible to all people who need them. This is particularly true for people with mental health problems who are living in poverty or who are from ethnic minority groups.

One of the ways in which CMHTs can be made more accessible is by providing services in the community. This can be done through a variety of ways, including community mental health teams, crisis services, and aftercare services.

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Lake Harris

Community Development District

Funding Request #10
April 11, 2023

Bill to: HLC Edge Holdings, LLC

	Payee		General Fund FY2023
1	GAI Consultants		
	Invoice # 2186729 - General Engineering	\$	1,035.00
2	GMS- Central Florida, LLC		
	Invoice # 12 - April 2023	\$	1,564.39
3	Kutak Rock LLP		
	Invoice # 3196657 - General Counsel	\$	433.50
		\$	3,032.89
		Total:	\$ 3,032.89

Please make check payable to:

Lake Harris Community Development District
6200 Lee Vista Blvd, Suite 300
Orlando, FL 32822



INVOICE

Orlando
618 E. South Street, Suite 700
Orlando, FL 32801

T 407.423.8398
F 407.843.1070

RECEIVED
APR 11 2023

Tricia Adams
Lake Harris Community Development District
219 E Livingston St
Orlando, FL 32801

April 10, 2023
Project No: R220817.00
Invoice No: 2186729

Project R220817.00 Lake Harris CDD

Professional Services Through March 25, 2023

Task 002 Aquisition

Professional Personnel

	Hours	Rate	Amount
Principal	3.00	345.00	1,035.00
Totals	3.00		1,035.00
Total Labor			1,035.00
Total this Task			\$1,035.00
Total this Invoice			\$1,035.00

1001 Bradford Way
Kingston, TN 37763

1001 Bradford Way
Kingston, TN 37763

Invoice

Invoice #: 12**Invoice Date:** 4/1/23

Due Date: 4/1/23

Case:

P.O. Number:

Bill To:

Lake Harris CDD
219 E Livingston St.
Orlando, FL 32801

Description	Hours/Qty	Rate	Amount
Management Fees - April 2023 340		1,562.50	1,562.50
Office Supplies 351		0.09	0.09
Postage 420		1.80	1.80
Total			\$1,564.39
Payments/Credits			\$0.00
Balance Due			\$1,564.39

RECEIVED MAR 28 2023

KUTAK ROCK LLP

TALLAHASSEE, FLORIDA

Telephone 404-222-4600

Facsimile 404-222-4654

Federal ID 47-0597598

March 28, 2023

Check Remit To:

Kutak Rock LLP

PO Box 30057

Omaha, NE 68103-1157

ACH/Wire Transfer Remit To:

ABA #104000016

First National Bank of Omaha

Kutak Rock LLP

A/C # 24690470

Reference: Invoice No. 3196657

Client Matter No. 26923-1

Notification Email: eftgroup@kutakrock.com

Mr. George Flint

Lake Harris Community Development District

c/o Governmental Management Services-Central Florida, LLC

219 East Livingston Street

Orlando, FL 32801

Invoice No. 3196657

26923-1

Re: General Counsel

For Professional Legal Services Rendered

02/04/23	W. Haber	0.70	269.50	Monitor 2023 legislative session for legislation pertaining to or affecting District
02/09/23	S. Sandy	0.20	64.00	Attend project status call
02/13/23	S. Sandy	0.10	32.00	Review draft agenda
02/27/23	D. Wilbourn	0.40	68.00	Prepare master notice of imposition of assessments

TOTAL HOURS 1.40

TOTAL FOR SERVICES RENDERED \$433.50

TOTAL CURRENT AMOUNT DUE \$433.50