

**MINUTES OF MEETING
HARVEST HILLS SOUTH
COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the Harvest Hills South Community Development District held Public Hearings, a Regular Meeting and Audit Committee Meeting on July 15, 2025 at 10:00 a.m., at the Hilton Garden Inn Tampa Wesley Chapel, 26640 Silver Maple Pkwy., Wesley Chapel, Florida 33544.

Present:

Rick Harcrow	Chair
Micah Sprecher	Vice Chair
Georgina Quinlan	Assistant Secretary

Also present:

Chuck Adams	District Manager
Tucker Mackie (via telephone)	District Counsel

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Adams called the meeting to order at 10:53 a.m.

Supervisors Harcrow, Sprecher and Quinlan were present. Supervisor Bennett was absent. One seat was vacant.

SECOND ORDER OF BUSINESS

Public Comments

No members of the public spoke.

THIRD ORDER OF BUSINESS

**Consideration of Appointment to Fill
Unexpired Term of Seat 5; Term Expires
November 2027**

This item was deferred.

- **Administration of Oath of Office (the following to be provided under separate cover)**

- A. **Required Ethics Training and Disclosure Filing**
 - **Sample Form 1 2023/Instructions**
- B. **Board Membership, Obligations and Responsibilities**
- C. **Guide to Sunshine Amendment and Code of Ethics for Public Officers and Employees**
- D. **Form 8B: Memorandum of Voting Conflict**

FOURTH ORDER OF BUSINESS

Consideration of Resolution 2025-35, Electing and Removing Officers of the District and Providing for an Effective Date

This item was deferred.

FIFTH ORDER OF BUSINESS

Public Hearing Confirming the Intent of the District to Use the Uniform Method of Levy, Collection and Enforcement of Non-Ad Valorem Assessments as Authorized and Permitted by Section 197.3632, Florida Statutes; Expressing the Need for the Levy of Non-Ad Valorem Assessments and Setting Forth the Legal Description of the Real Property Within the District's Jurisdictional Boundaries that May or Shall Be Subject to the Levy of District Non-Ad Valorem Assessments; Providing for Severability; Providing for Conflict and Providing for an Effective Date

- A. **Affidavit/Proof of Publication**
- B. **Consideration of Resolution 2025-36, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date**

Mr. Adams presented Resolution 2025-36. This enables placement of the assessments on the tax bill utilizing the services of the Property Appraiser and Tax Collector.

The Public Hearing was opened.

No affected property owners or members of the public spoke.

The Public Hearing was closed.

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, Resolution 2025-36, Expressing its Intent to Utilize the Uniform Method of Levying, Collecting, and Enforcing Non-Ad Valorem Assessments Which May Be Levied by the District in Accordance with Section 197.3632, Florida Statutes; Providing a Severability Clause; and Providing an Effective Date, was adopted.

SIXTH ORDER OF BUSINESS

Public Hearing to Consider the Adoption of an Assessment Roll and the Imposition of Special Assessments Relating to the Financing and Securing of Certain Public Improvements

Ms. Mackie discussed the August Bond Validation Hearing and bond issuance process.

Mr. Adams stated that the Engineer’s Report and the Master Special Assessment Methodology Report listed below were approved at the last meeting and there were no changes.

Ms. Mackie stated that, when bonds are issued, Supplemental Reports will be prepared reflecting the terms of the bonds and the improvements that will be constructed with the bond proceeds.

A. Affidavit/Proof of Publication

B. Mailed Notice to Property Owner(s)

These items were included for informational purposes.

C. Engineer’s Report (for informational purposes)

Ms. Mackie stated that the Engineer’s Report contains the findings and conclusions necessary and confirms the District Engineer's opinion that the estimated costs of the Capital Improvement Plan (CIP) are reasonable and proper and that the CDD can carry out the CIP as identified in the Engineer’s Report.

D. Master Special Assessment Methodology Report (for informational purposes)

Mr. Adams stated that the Methodology Report was presented in detail at the last meeting.

A Board Member asked if, after approval and adoption today and bond validation, the improvements will be specifically identified and tied to a more specific CIP.

Mr. Adams referred to Table 5, on Page 15, which reflects the Bond Assessment Apportionment per unit for each unit type.

The Board Member asked if the CDD can overfund and then pay down the assessments once the bonds are being sold. Mr. Adams replied affirmatively; it can be discussed with the bond Underwriter.

Ms. Tucker stated that the Bond Validation Hearing will be held telephonically on August 13, 2025.

Ms. Mackie posed and Mr. Adams answered the following questions:

Ms. Mackie: Do the lands subject to the assessments receive special benefits from the District's CIP?

Mr. Adams: Yes.

Ms. Mackie: In your opinion are those special assessments reasonably apportioned among the lands subject to that special assessment in accordance with the amounts indicated in the Methodology?

Mr. Adams: Yes.

Ms. Mackie: Will the property receive a benefit equal to or in excess of those assessments when allocated as set forth in the Methodology?

Mr. Adams: Yes.

Ms. Mackie: Is it in the District's best interest that the assessments be paid and collected in accordance with the Methodology and the Assessment Methodology?

Mr. Adams: Yes.

E. Consideration of Resolution 2025-37, Making Certain Findings; Authorizing a Capital Improvement Plan; Adopting an Engineer's Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments;

Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property to Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date

Mr. Adams presented Resolution 2025-37.

The Public Hearing was opened.

- **Hear testimony from the affected property owners as to the propriety and advisability of making the improvements and funding them with special assessments on the property.**

No affected property owners or members of the public spoke.

- **Thereafter, the governing authority shall meet as an equalizing board to hear any and all complaints as to the special assessments on a basis of justice and right.**

The Board, sitting as the Equalizing Board, made no changes to the assessment levels.

The Public Hearing was closed.

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, Resolution 2025-37, Making Certain Findings; Authorizing a Capital Improvement Plan; Adopting an Engineer’s Report; Providing an Estimated Cost of Improvements; Adopting an Assessment Report; Equalizing, Approving, Confirming and Levying Debt Assessments; Addressing the Finalization of Special Assessments; Addressing the Payment of Debt Assessments and the Method of Collection; Providing for the Allocation of Debt Assessments and True-Up Payments; Addressing Government Property, and Transfers of Property to Units of Local, State and Federal Government; Authorizing an Assessment Notice; and Providing for Severability, Conflicts and an Effective Date, was adopted.

SEVENTH ORDER OF BUSINESS

Public Hearing to Hear Public Comments and Objections to the Adoption of the Rules of Procedure, Pursuant to Sections 120.54 and 190.035, Florida Statutes

- A. **Affidavits of Publication**
- B. **Consideration of Resolution 2025-38, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date**

Mr. Adams presented Resolution 2025-38. The Rules of Procedure are standard and were presented at the last meeting.

The Public Hearing was opened.

No affected property owners or members of the public spoke.

The Public Hearing was closed.

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, Resolution 2025-38, Adopting Rules of Procedure; Providing a Severability Clause; and Providing an Effective Date, was adopted.

EIGHTH ORDER OF BUSINESS

Public Hearing on Adoption of Fiscal Year 2024/2025 Budget

- A. **Affidavit of Publication**
- B. **Consideration of Resolution 2025-39, 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**

Mr. Adams presented Resolution 2025-39. He reviewed the proposed Fiscal Year 2025 budget. This is a Developer contribution budget with expenses funded as they are incurred.

The Public Hearing was opened.

No affected property owners or members of the public spoke.

The Public Hearing was closed.

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, Resolution 2025-39, 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, was adopted.

NINTH ORDER OF BUSINESS

**Public Hearing on Adoption of Fiscal Year
2025/2026 Budget**

- A. Affidavit of Publication**
- B. Consideration of Resolution 2025-40, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date**

Mr. Adams presented Resolution 2025-40. He reviewed the proposed Fiscal Year 2026 budget, highlighting increases, decreases and adjustments, compared to the Fiscal Year 2025 budget, and explained the reasons for any changes. This is a Developer contribution budget with expenses funded as they are incurred.

The Public Hearing was opened.

No affected property owners or members of the public spoke.

The Public Hearing was closed.

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, Resolution 2025-40, Relating to the Annual Appropriations and Adopting the Budget(s) for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026; Authorizing Budget Amendments; and Providing an Effective Date, was adopted.

TENTH ORDER OF BUSINESS

**Recess Regular Meeting/Commencement
of Audit Selection Committee Meeting**

The Regular Meeting recessed and the Audit Selection Committee Meeting commenced.

ELEVENTH ORDER OF BUSINESS

**Review of Responses to Request for
Proposals (RFP) for Annual Audit Services**

- A. Affidavit of Publication**
- B. RFP Package**

These items were included for informational purposes.

C. Respondent(s)

Mr. Adams discussed the qualifications and pricing for each of the following respondents; all are qualified to perform the audit.

I. Berger, Toombs, Elam, Gaines & Frank

Bid: \$3,350 for the years ended September 30, 2025 and 2026, and \$3,500 for the year ended September 30, 2027, plus an additional \$1,400 with bond issuance.

II. DiBartolomeo, McBee, Hartley & Barnes, P.A.

Bid: \$2,850 for Fiscal Year 2025, \$2,950 for Fiscal Year 2026, \$3,100 for Fiscal Year 2027, \$3,250 for Fiscal Year 2028 and \$3,400 for Fiscal Year 2029, plus an additional \$1,250 with bond issuance.

III. Grau & Associates

Bid: \$3,200 for Fiscal Year 2025, \$3,300 for Fiscal Year 2026 and \$3,400 for Fiscal Year 2027, plus an additional \$1,500 with bond issuance.

D. Auditor Evaluation Matrix/Ranking

The Audit Selection Committee Members completed the Auditor Evaluation Matrix. Mr. Adams tallied and averaged the scores and reported the following a scores and ranking, as follows:

#1	DiBartolomeo, McBee, Hartley & Barnes, P.A.	100.00 Points
#2	Grau & Associates	96.33 Points
#3	Berger, Toombs, Elam, Gaines & Frank	96.00 Points

TWELFTH ORDER OF BUSINESS

Termination of Audit Selection Committee Meeting/Reconvene Regular Meeting

The Audit Selection Committee Meeting terminated and the Regular Meeting reconvened.

THIRTEENTH ORDER OF BUSINESS

Consider Recommendation of Audit Selection Committee

• **Award of Contract**

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, accepting the Audit Selection Committee scores, ranking and recommendation ranking DiBartolomeo, McBee, Hartley & Barnes, P.A., as the #1 ranked respondent to the RFP for Annual Audit Services, as the Board’s own scores and ranking, awarding the Annual Audit Services Contract to DiBartolomeo, McBee, Hartley & Barnes, P.A., authorizing Staff to engage DiBartolomeo, McBee, Hartley & Barnes, P.A., was approved.

FOURTEENTH ORDER OF BUSINESS

Consideration of Response(s) to Request for Qualifications (RFQ) for Engineering Services

A. Affidavit of Publication

B. RFQ Package

These items were included for informational purposes.

C. Respondent(s)

Mr. Adams stated that LevelUp Consulting, LLC (LevelUp), the current Interim District Engineer, was the sole respondent to the RFQ for Engineering Services.

I. LevelUp Consulting, LLC

D. Competitive Selection Criteria/Ranking

Mr. Adams stated that the Board can deem LevelUp as the most qualified respondent to the RFQ and proceed with awarding the contract.

E. Award of Contract

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, ranking LevelUp Consulting, LLC, as the #1 ranked respondent to the RFQ for Engineering Services, awarding the Engineering Services Contract to LevelUp Consulting, LLC, and authorizing Staff to engage LevelUp Consulting, LLC, was approved.

FIFTEENTH ORDER OF BUSINESS

Resolution 2025-22, Designating the Location of the Local District Records Office and Providing an Effective Date

This item was deferred.

SIXTEENTH ORDER OF BUSINESS

Acceptance of Unaudited Financial Statements as of May 31, 2025

The financials were accepted.

SEVENTEENTH ORDER OF BUSINESS

Approval of Meeting Minutes

A. May 13, 2025 Landowners’ Meeting

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, the May 13, 2025 Landowners’ Meeting Minutes, as presented, were approved.

B. May 13, 2025 Organizational Meeting

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, the May 13, 2025 Organizational Meeting Minutes, as presented, were approved.

EIGHTEENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel: Kutak Rock LLP

Ms. Mackie recalled that, at the last meeting, the Board approved proceeding with a Boundary Amendment. The Boundary Amendment is currently on hold while the Landowner deals with discussions related to the Boundary Amendment.

Ms. Mackie stated that District Counsel will work with District Management on preparing Budget Funding Agreements, the Audit Services Engagement Agreement and the Agreement for Engineering Services.

Discussion ensued regarding the steps for bond issuance, bond issuance timing, etc.

B. District Engineer (Interim): LevelUp Consulting, LLC

“(Interim)” will be removed, going forward.

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

- **UPCOMING MEETINGS**
 - **August 19, 2025 at 11:00 AM**
 - **September 16, 2025 at 5:00 PM**

○ **QUORUM CHECK**

The next meeting will be held on August 19, 2025.

NINETEENTH ORDER OF BUSINESS

Board Members' Comments/Requests

There were no Board Members' comments or requests.

TWENTIETH ORDER OF BUSINESS

Public Comments

No members of the public spoke.

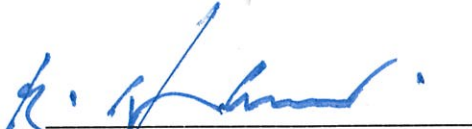
TWENTY-FIRST ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Harcrow and seconded by Mr. Sprecher, with all in favor, the meeting adjourned at 11:28 a.m.

[SIGNATURES APPEAR ON THE FOLLOWING PAGE]


Secretary/Assistant Secretary


Chair/Vice Chair