



Rizzetta & Company

Harbor Bay Community Development District

Board of Supervisors' Regular Meeting August 20, 2026

**District Office:
5020 W. Linebaugh Ave Ste 240
Tampa, Florida 33624
813.933.5571**

www.harborbaycdd.org

HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT AGENDA

at the MiraBay Clubhouse Lagoon Room located at 107 Manns Harbor Drive, Apollo Beach, Florida 33572

District Board of Supervisors	Steven Finley Dean Walters Dan Leventry Micheal Rodriguez Tim Nargi	Chairman Vice Chairman Assistant Secretary Assistant Secretary Assistant Secretary
District Manager	Lynn Hayes	Rizzetta & Company, Inc.
District Attorney	Andy Cohen	Persson, Cohen, Mooney, Fernandez & Jackson, PA
District Engineer	Amy Palmer	Lighthouse Engineering

All cellular phones and pagers must be turned off during the meeting.

The Audience Comment portion of the agenda is where individuals may make comments on matters that concern the District. Individuals are limited to a total of three (3) minutes to make comments during this time.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting/hearing/workshop is asked to advise the District Office at least forty-eight (48) hours before the meeting/hearing/workshop by contacting the District Manager at 813-933-5571. If you are hearing or speech impaired, please contact the Florida Relay Service by dialing 7-1-1, or 1-800-955-8771 (TTY) 1-800-955-8770 (Voice), who can aid you in contacting the District Office.

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

HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.harborbaycdd.org

August 12, 2026

Board of Supervisors
**Harbor Bay Community
Development District**

AGENDA

Dear Board Members:

The regular meeting of the Board of Supervisors of the Harbor Bay Community Development District will be held on **Thursday, August 20, 2026 at 6:00 p.m.**, at the MiraBay Clubhouse Lagoon Room located at 107 Manns Harbor Drive Apollo Beach, FL, 33572. The following is the final agenda for this meeting:

BOS MEETING

- 1. CALL TO ORDER/ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. AUDIENCE COMMENTS ON AGENDA ITEMS**
- 4. BUSINESS ITEMS**
 - A. Public Hearing on Fiscal Year 2026-2027 Final Budget.... Tab 1
 - i. Consideration of Resolution 2026-07; Approving
Fiscal Year 2026-2027 Final Budget..... Tab 2
 - B. Public Hearing of Levying O&M Assessments for
Fiscal Year 2026-2027
 - i. Consideration of Resolution 2026-08; Levying
O&M Assessments for Fiscal Year 2026-2027 Tab 3
 - C. Consideration of Resolution 2026-09; Setting Fiscal Year
2026-2027 Meeting Schedule..... Tab 4
 - D. Consideration of 2025-2026 Goals & Objectives Report... Tab 5
 - E. Ratification of Fiscal Year 2024-2025 Audit Report..... Tab 6
 - F. Ratification of Best Price Roofing Settlement..... Tab 7
 - G. Ratification of Lifting of Suspension of
Amenity Privileges..... Tab 8
 - H. Ratification of 5709 Sea Turtle Place Dock
Lift Application Tab 9
 - I. Acceptance of Resignation of Michael Rodriguez
Seat 1 (Term 2022-2026) Tab 10
 - J. Acceptance of Resignation of Steven Finley
Seat 5 (Term 2024-2028) Tab 11
 - K. Consideration of Candidates for Open Board
Seats 1 & 5 Tab 12

- i. Appointment of Open Board Seat 1 (Term 2022-2026)
 - ii. Appointment of Open Board Seat 5 (Term 2024-2028)
- L. Administer Oath of Office
- M. Consideration of Resolution 2026-10; Designating
Officers of the District Tab 13
- N. Ethics Invoices for Reimbursement Tab 14
- 5. AUDIENCE COMMENTS ON NON-AGENDA ITEMS**
- 6. SUPERVISOR REQUESTS**
- 7. ADJOURNMENT**

We look forward to seeing you at the meeting. In the meantime, if you have any questions, please do not hesitate to call us at (813) 994-1001.

Sincerely,

Lynn Hayes

Lynn Hayes
District Manager

Tab 1



Rizzetta & Company

Harbor Bay Community Development District

www.Harborbaycdd.org

**Proposed Budget
for Fiscal Year
2026-2027**

Table of Contents

	<u>Page</u>
General Fund Budget for Fiscal Year 2026/2027	3
Reserve Fund Budget for Fiscal Year 2026/2027	7
Mira Bay Fund Budget for Fiscal Year 2026/2027	8
Evergreen Fund Budget for Fiscal Year 2026/2027	12
Debt Service Fund Budget for Fiscal Year 2026/2027	13
Assessments Charts for Fiscal Year 2026/2027	14
General Fund Budget Account Category Descriptions	17
Reserve Fund Budget Account Category Descriptions	22
Debt Service Fund Budget Account Category Descriptions	23



Rizzetta & Company

Proposed Budget Harbor Bay Community Development District General Fund Fiscal Year 2026/2027							
	Chart of Accounts Classification	Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
34	District Management	\$ 93,912	\$ 125,216	\$ 129,214	\$ 3,998	\$ 127,669	\$ (1,545)
35	Dues, Licenses & Fees	\$ 895	\$ 1,193	\$ 4,500	\$ 3,307	\$ 4,500	\$ -
36	Financial Consulting & Revenue Collections	\$ 3,750	\$ 5,000	\$ 9,692	\$ 4,692	\$ 6,350	\$ (3,342)
37	Legal Advertising	\$ 589	\$ 785	\$ 1,800	\$ 1,015	\$ 1,800	\$ -
38	Miscellaneous Mailings	\$ 158	\$ 211	\$ 1,500	\$ 1,289	\$ 2,500	\$ 1,000
39	Property Taxes	\$ 3,966	\$ 5,288	\$ 4,500	\$ (788)	\$ 4,500	\$ -
40	Public Officials Liability Insurance	\$ 4,800	\$ 6,400	\$ 20,261	\$ 13,861	\$ 5,000	\$ (15,261)
41	Trustees Fees	\$ 6,420	\$ 8,560	\$ 7,100	\$ (1,460)	\$ 7,100	\$ -
42	Website Hosting, Maintenance, Backup (and Email)	\$ 2,110	\$ 2,813	\$ 10,752	\$ 7,939	\$ 4,013	\$ (6,739)
43	Legal Counsel						
44	District Counsel	\$ 190,228	\$ 253,637	\$ 130,000	\$ (123,637)	\$ 260,412	\$ 130,412
45	Special Litigation Services/Legal Mediation	\$ 18,443	\$ 24,591	\$ 25,000	\$ 409	\$ 25,000	\$ -
46							
47	Administrative Subtotal	\$ 457,384	\$ 607,379	\$ 547,498	\$ (59,881)	\$ 594,848	\$ 47,350
48							
49	EXPENDITURES - FIELD OPERATIONS						
50							
51	Security Operations						
52	Gate Maintenance & Repair	\$ 3,895	\$ 5,193	\$ -	\$ (5,193)	\$ 8,000	\$ 8,000
53	Security Services and Patrols	\$ 190,649	\$ 254,199	\$ 222,000	\$ (32,199)	\$ 240,000	\$ 18,000
54	Electric Utility Services						
55	Utility - Irrigation & Landscape Lighting	\$ 19,303	\$ 25,737	\$ 26,000	\$ 263	\$ 29,000	\$ 3,000
56	Utility - Recreation Facilities	\$ 95,353	\$ 127,137	\$ 100,000	\$ (27,137)	\$ 131,000	\$ 31,000
57	Utility - Street Lights	\$ 112,010	\$ 149,347	\$ 200,000	\$ 50,653	\$ 200,000	\$ -
58	Utility - Guardhouse & Gate Electric	\$ 3,627	\$ 4,836	\$ 6,500	\$ 1,664	\$ 4,000	\$ (2,500)
59	Gas Utility Services						
60	Utility Services	\$ 4,483	\$ 5,977	\$ 6,500	\$ 523	\$ 7,500	\$ 1,000
61	Garbage/Solid Waste Control Services						
62	Garbage - Recreation Facility	\$ 16,782	\$ 22,376	\$ 17,400	\$ (4,976)	\$ 22,622	\$ 5,222
63	Water-Sewer Combination Services						
64	Utility - Amenities	\$ 36,513	\$ 48,684	\$ 45,000	\$ (3,684)	\$ 37,000	\$ (8,000)
65	Utility - Irrigation	\$ 11,032	\$ 14,709	\$ 35,000	\$ 20,291	\$ 14,000	\$ (21,000)

4
Comments
DM & CDD Coordinator Cost of Living Adjustment
Cost of Living Adjustment
Exp 10/1/26 Per PGIT Estimate Slight Reduction
Per Contracts \$2,813 Website & Premier IT Email Hosting \$1,200 Annually
Based on Annual Projections
Park Square
Based on projections
Per Envera Contract + New Resident Adds + 3% Annual Increase, Add PSH?
Based on projections + 3%+ increase
Based on projections + 3%+ increase
Based on projections + 3%+ increase
Based on projections + 3%+ increase
Based on projections + 3%+ increase
Based on projections & 3% Increase
Based on projections & 3% Increase
Based on projections & 3% Increase

Proposed Budget Harbor Bay Community Development District General Fund Fiscal Year 2026/2027								5
								Comments
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026	
66	Stormwater Control							
67	Aquatic Maintenance	\$ 42,033	\$ 56,044	\$ 70,460	\$ 14,416	\$ 70,000	\$ (460)	Per Contract \$43,680 Annually + Structure/Bank Repairs
68	Fountain Service Repair & Maintenance	\$ 12,484	\$ 16,645	\$ 25,000	\$ 8,355	\$ 25,000	\$ -	Per Contract \$14,400 Annually + Estimate \$10K Repairs
69	Mitigation Area Monitoring & Maintenance	\$ 14,910	\$ 14,910	\$ -	\$ (14,910)	\$ 14,910	\$ 14,910	Reclassified \$14910 from Maint & Repair Line
70	Other Physical Environment							
71	Flood Insurance	\$ 5,641	\$ 5,641	\$ 8,315	\$ 2,674	\$ 5,641	\$ (2,674)	EGIS Clubhouse Exp 7/29/26 Egis \$3,209 Renewal, Admiral Point Exp 4/3/26, FY26/27 Renewal = \$ 2,432
72	General Liability/Property Insurance	\$ 157,762	\$ 157,762	\$ 199,948	\$ 42,186	\$ 148,000	\$ (51,948)	Exp 10/1/26 \$155,063 Includes Pollution Per PGIT Estimate Slight Reduction
73	Hog Trapping	\$ 18,000	\$ 18,000	\$ -	\$ (18,000)	\$ 18,000	\$ 18,000	ADD contract for FY 26/27 Budget
74	Landscape - Annuals/Flowers	\$ 6,000	\$ 8,000	\$ 24,000	\$ 16,000	\$ 25,000	\$ 1,000	Per LT Kim Renewal Proposal, RFP?
75	Landscape - Mulch	\$ 145,500	\$ 194,000	\$ 141,000	\$ (53,000)	\$ 180,000	\$ 39,000	LT Kim \$88K + Hwy 41 \$43,200 + PSH Conveyed \$19,200 + Any extra fill in FY26/27, RFP?
76	Landscape - Playground Mulch	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,000	EZ Mulch ADA Playground-\$22,050 + 3% Increase
77	Landscape Irrigation	\$ 84,351	\$ 112,468	\$ 60,000	\$ (52,468)	\$ 155,000	\$ 95,000	Based on projections, Add PSH?, RFP?
78	Landscape Maintenance	\$ 403,169	\$ 537,559	\$ 469,000	\$ (68,559)	\$ 504,000	\$ 35,000	Per LT Kim Renewal Proposal - \$504K, Projection \$532,272
79	Landscape Maintenance - Contingency	\$ 15,989	\$ 15,989	\$ 100,000	\$ 84,011	\$ 100,000	\$ -	
80	Landscape Maintenance - Park Square	\$ 135,000	\$ 180,000	\$ 200,000	\$ 20,000	\$ 200,000	\$ -	RFP?
81	Landscape Maintenance - Turf Grass	\$ 212,415	\$ 283,220	\$ 283,220	\$ -	\$ 283,220	\$ -	RFP?
82	Landscape Replacement Plants, Shrubs, Trees	\$ 300	\$ 400	\$ 100,000	\$ 99,600	\$ 100,000	\$ -	Per LT Kim Renewal Proposal - \$24K + Replacement Plants, Shrubs, Trees
83	Water Management Monitoring & Reporting	\$ 4,500	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	Per Contract LT Kim, RFP Effect on Contract?
84	Road & Street Facilities							
85	Asphalt Repair & Maintenance	\$ 178	\$ 237	\$ 19,500	\$ 19,263	\$ 19,500	\$ -	Leave for ongoing maintenance per Board
86	Pressure Washing Sidewalks	\$ 16,200	\$ 21,600	\$ -	\$ (21,600)	\$ 28,800	\$ 28,800	Reclassified \$28,800 from Maint & Repair Line
87	Street Light/Decorative Light Maintenance	\$ 2,500	\$ 3,333	\$ -	\$ (3,333)	\$ 3,749	\$ 3,749	Reclassified \$3,749 from Maint & Repair Line
88	Street/Parking Lot Sweeping	\$ 12,098	\$ 16,131	\$ 15,000	\$ (1,131)	\$ 21,600	\$ 6,600	Per 2 Yr Contract USA Services of Florida, LLC \$21,600 Annually
89	Parks & Recreation							
90	Basketball Court Maintenance & Supplies	\$ 599	\$ 799	\$ 6,000	\$ 5,201	\$ 6,000	\$ -	
91	Boat Lift Sling Repairs & Maintenance	\$ 3,274	\$ 4,365	\$ 20,000	\$ 15,635	\$ 20,000	\$ -	
92	Dog Waste Station Supplies & Maintenance	\$ 2,841	\$ 3,788	\$ -	\$ (3,788)	\$ 17,000	\$ 17,000	New Contract \$16,500 annually + Unscheduled visit bags \$10 Per Station + Station Replacements \$400 each 36 Pet Waste Stations
93	Elevator Maintenance & Permit	\$ 3,241	\$ 3,241	\$ 3,616	\$ 375	\$ 3,616	\$ -	
94	Employee - Payroll Processing Fees	\$ 12,857	\$ 12,857	\$ -	\$ (12,857)	\$ 16,258	\$ 16,258	Paychex 8-13-25 Contract 1st Year \$17,187.68 than \$16,257.68 Annually
95	Employee - Payroll Taxes	\$ 83,380	\$ 83,380	\$ -	\$ (83,380)	\$ 115,506	\$ 115,506	Projected annual amount, varies
96	Employee - Workers Comp	\$ 12,774	\$ 12,774	\$ -	\$ (12,774)	\$ 12,849	\$ 12,849	Projected annual amount, varies

Proposed Budget Harbor Bay Community Development District General Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
97	Facility A/C & Heating Maintenance & Repair	\$ 7,757	\$ 10,343	\$ 5,000	\$ (5,343)	\$ 5,000	\$ -
98	Fitness Equipment Maintenance & Repair	\$ 6,655	\$ 8,873	\$ 7,500	\$ (1,373)	\$ 8,500	\$ 1,000
99	Holiday Decorations	\$ 14,932	\$ 19,909	\$ 12,000	\$ (7,909)	\$ 20,000	\$ 8,000
100	Janitorial Service - Clubhouse - Facility	\$ 33,512	\$ 44,683	\$ 89,627	\$ 44,944	\$ 89,627	\$ -
101	Lifeguards	\$ -	\$ -	\$ -	\$ -	\$ 64,500	\$ 64,500
101	Lifeguard Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,800
102	Maintenance & Repairs	\$ 25,080	\$ 33,440	\$ 40,000	\$ 6,560	\$ 47,665	\$ 7,665
103	Onsite Staffing/Employment	\$ 233,683	\$ 311,577	\$ 417,035	\$ 105,458	\$ 395,000	\$ (22,035)
104	Pest Control	\$ 9,136	\$ 12,181	\$ 5,210	\$ (6,971)	\$ 5,210	\$ -
105	Playground Repairs	\$ 974	\$ 1,299	\$ 10,000	\$ 8,701	\$ 10,000	\$ -
106	Pool Operations & Maintenance	\$ 51,335	\$ 68,447	\$ 42,087	\$ (26,360)	\$ 63,000	\$ 20,913
107	Printing Supplies	\$ 1,640	\$ 2,187	\$ 1,500	\$ (687)	\$ 2,500	\$ 1,000
108	Street Sign Repair & Replacement	\$ 6,355	\$ 8,473	\$ 7,500	\$ (973)	\$ 5,000	\$ (2,500)
109	Telephone, Internet, Cable	\$ 32,195	\$ 42,927	\$ 40,000	\$ (2,927)	\$ 50,000	\$ 10,000
110	Tennis Court Maintenance & Supplies	\$ 2,599	\$ 3,465	\$ 9,735	\$ 6,270	\$ 9,700	\$ (35)
111	Tennis Court Maintenance Contract	\$ 21,718	\$ 28,957	\$ 33,996	\$ 5,039	\$ 39,900	\$ 5,904
112	Vehicle Maintenance	\$ 2,136	\$ 2,848	\$ 3,500	\$ 652	\$ 3,500	\$ -
113	Admiral Point Operations						
114	Utility Services - Electric	\$ 8,120	\$ 10,827	\$ 21,600	\$ 10,773	\$ 21,600	\$ -
115	Utility Services - Water/Sewer	\$ 3,343	\$ 4,457	\$ 5,500	\$ 1,043	\$ 5,500	\$ -
116	Contingency						
117	Miscellaneous Contingency	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
118	Reserve Study	\$ 4,700	\$ 4,700	\$ -	\$ (4,700)	\$ -	\$ -
119	Seawall Maintenance & Repair	\$ 4,600	\$ 6,133	\$ -	\$ (6,133)	\$ 10,000	\$ 10,000
120							
121	Field Operations Subtotal	\$ 2,372,113	\$ 3,053,066	\$ 3,211,249	\$ 158,183	\$ 3,723,773	\$ 512,524
122							
123	TOTAL EXPENDITURES	\$ 2,829,497	\$ 3,660,445	\$ 3,758,747	\$ 98,302	\$ 4,318,621	\$ 559,874
124							
125	EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,603,503	\$ 772,555	\$ -	\$ 772,555	\$ -	\$ -
126							

6
Comments
Café Repair March 2026 = \$5K
Based on Projections
Thru 1/31/26 Spent \$14,822, Budget \$20K per Chastity
Housekeeping Staff moved from Mirabay Fund to GFper accounting
Self Management Contract Lifeguards - \$64,500 Moved to GF from Mirabay Fund per accounting
Moved from Mirabay Fund to GF per accounting
Reclassified \$28,800 to Pressure Washing & \$3,749 Street Light Decorative Lines, \$14,910 to Mitigation Area Maint Line
Self Management Contract -GM, Dir of Ops, Programs Mgr, Field Ops Mgr, Maint Staff \$395K
Monthly Reoccurring Expense
Based on Projections
Based on Projections
Frontier will become Verizon increase per Board
New Nets,court tools Green & Gator Rake Tines, Lute SuperScaper, Rake Weights \$851 - Added Clay
J Courts Contract \$39,900 Annually & removed Tennis Pro Personnel line
Mule & Truck
Based on projections + 3%+ increase
Based on projections + 3%+ increase
\$50K per Board
2026 reserve study

Proposed Budget
Harbor Bay Community Development District
Reserve Fund
Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll	\$ 593,680	\$ 593,680	\$ 593,680	\$ -	\$ 723,000	\$ 129,320
6							
7	Assessment Revenue Subtotal	\$ 593,680	\$ 593,680	\$ 593,680	\$ -	\$ 723,000	\$ 129,320
8							
9	OTHER REVENUES						
10							
11	Carry Forward Fund Balance						
12	Carry Forward Fund Balance	\$ -	\$ -	\$ 104,516	\$ (104,516)	\$ 892,375	\$ 787,859
13	Interest Earnings						
14	Interest Earnings	\$ 82,455	\$ 82,455	\$ 75,000	\$ 7,455	\$ 117,256	\$ 42,256
15							
16	Other Revenue Subtotal	\$ 82,455	\$ 82,455	\$ 274,055	\$ (191,600)	\$ 1,009,631	\$ 735,576
17							
18	TOTAL REVENUES	\$ 676,135	\$ 676,135	\$ 867,735	\$ (191,600)	\$ 1,732,631	\$ 864,896
19							
20	EXPENDITURES						
21							
22	Contingency						
23	Capital Reserves - Asphalt Repair & Maintenance	\$ -	\$ -	\$ 288,822	\$ 288,822	\$ 995,661	\$ 706,839
24	Capital Reserves - Seawall Maintenance & Repairs	\$ 35,500	\$ 35,500	\$ -	\$ (35,500)	\$ -	\$ -
25	Capital Reserves - Facility A/C & Heating Maint & Replacement	\$ -	\$ -	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
26	Capital Reserves - Fountain Repairs	\$ -	\$ -	\$ 55,435	\$ 55,435	\$ 55,435	\$ -
27	Capital Reserves - Landscape Enhancements & Replacements	\$ 93,700	\$ 93,700	\$ 352,018	\$ 258,318	\$ 352,018	\$ -
28	Capital Reserves - Paint Finish Applications, Exterior, Phased	\$ -	\$ -	\$ 72,067	\$ 72,067	\$ 144,517	\$ 72,450
29	Pickleball Courts	\$ 30,000	\$ 30,000	\$ -	\$ (30,000)	\$ -	\$ -
30	Pool/WaterPark/Fountain Maintenance	\$ 42,100	\$ 42,100	\$ -	\$ (42,100)	\$ -	\$ -
31	Roof Replacement & Repair	\$ 159,186	\$ 159,186	\$ -	\$ (159,186)	\$ -	\$ -
32	Sidewalk Maintenance & Repair	\$ 17,500	\$ 17,500	\$ -	\$ (17,500)	\$ -	
33	Capital Reserves - Tennis Court Resurfacing	\$ 36,900	\$ 36,900	\$ 39,393	\$ 2,493	\$ -	\$ (39,393)
32	Capital Reserves - Clubhouse Pavers Project	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000
33							
34	TOTAL EXPENDITURES	\$ 414,886	\$ 414,886	\$ 867,735	\$ 452,849	\$ 1,732,631	\$ 864,896
35							
36	EXCESS OF REVENUES OVER EXPENDITURES	\$ 261,249	\$ 261,249	\$ -	\$ 261,249	\$ -	\$ -
37							

7

Comments

Budget line item - To assist with revenue needed to pay Capial Reserve Projects

Based on FY 24/25 Actuals 9/30/2025 - \$117,256

Asphalt Pavement, Mill and Overlay Asphalt Repave Phase I in 2024 & Phase II in 2025 -\$706,779 Updated Reserve Study Projects + Phase III 2026 - \$288,822

\$ Amount to budget for future projects Hecker - Tybee/Irisview New Vinyl Sea Wall

Keep + Updated Reserve Study Projects Do in FY 26/27

Do in FY 25/26 Budget Year?

Where did this number come from, how was this calculated? Keep/Edit?

Do in FY 26/27 Budget Year

MorSports Project Settlement

Pool Slide Repairs Kelley Metal

Steve Simmons Concrete, Inc - Updated Reserve Study Project FY 25/26 - \$75,600

Completed 2/17/26 -\$36,900, Remove FY 26/27 per Board

Outfitters-Clubhouse Area Improvement NEW ADD ON Do in FY 26/27

Proposed Budget Harbor Bay Community Development District Mira Bay Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	ASSESSMENT REVENUES						
3							
4	Special Assessments						
5	Tax Roll	\$ 345,015	\$ 345,015	\$ 455,411	\$ (110,396)	\$ 309,894	\$ (145,517)
6							
7	Assessment Revenue Subtotal	\$ 345,015	\$ 345,015	\$ 455,411	\$ (110,396)	\$ 309,894	\$ (145,517)
8							
9	OTHER REVENUES						
10							
11	Interest Earnings						
12	Interest Earnings	\$ 73	\$ 73	\$ -	\$ 73	\$ 68	\$ 68
13	Amenity Center Revenue						
14	Beer Sales	\$ 25,638	\$ 34,184	\$ 29,962	\$ 4,222	\$ 29,962	\$ -
15	Beverage Sales	\$ 7,457	\$ 9,943	\$ 7,734	\$ 2,209	\$ 7,734	\$ -
16	Events Income	\$ 18,645	\$ 24,860	\$ 3,154	\$ 21,706	\$ 3,154	\$ -
17	Facility Rental	\$ 38,534	\$ 51,379	\$ 41,778	\$ 9,601	\$ 41,778	\$ -
18	Facility Rental - Bar Services	\$ 8,207	\$ 10,943	\$ 17,576	\$ (6,633)	\$ 17,576	\$ -
19	Food Sales	\$ 86,531	\$ 115,375	\$ 84,090	\$ 31,285	\$ 84,090	\$ -
20	Gate Strike Income	\$ 1,000	\$ 1,333	\$ 1,500	\$ (167)	\$ 1,500	\$ -
21	Group Exercise	\$ 507	\$ 676	\$ 1,680	\$ (1,004)	\$ 1,680	\$ -
22	Liquor Sales	\$ 47,993	\$ 63,991	\$ 48,788	\$ 15,203	\$ 48,788	\$ -
23	Merchandise Sales	\$ 2,162	\$ 2,883	\$ 12,000	\$ (9,117)	\$ 12,000	\$ -
24	Non-Resident User Fee	\$ -	\$ -	\$ 2,500	\$ (2,500)	\$ 2,500	\$ -
25	Personal Training	\$ -	\$ -	\$ 1,920	\$ (1,920)	\$ 1,920	\$ -
26	Programs - After School Care	\$ -	\$ -	\$ 56,500	\$ (56,500)	\$ 56,500	\$ -
27	Programs - Camps	\$ 9,300	\$ 12,400	\$ 54,000	\$ (41,600)	\$ 54,000	\$ -
28	Programs - Youth Other	\$ -	\$ -	\$ 1,500	\$ (1,500)	\$ 1,500	\$ -
29	Proximity Card Replacements	\$ 9,432	\$ 12,576	\$ 10,000	\$ 2,576	\$ 10,000	\$ -
30	Sponsorship Income	\$ 9,977	\$ 13,303	\$ 15,000	\$ (1,697)	\$ 15,000	\$ -
31	Tennis Lessons	\$ -	\$ -	\$ 540	\$ (540)	\$ 540	\$ -

8
Comments
Accounting removed mira bay fund line from GF added Mira Bay CDD Annual Contibution here so they are properly accounted for based on our way of doing budgets
Based on FY 24/25 Actuals 9/30/2025 - \$68
Formally Labeled Special Events Revenue
New Budget Add -Remove Non-Resident, Basketball, Pickleball, Tennis per Board
Formally Labeled Events and Sponsorships

Proposed Budget
Harbor Bay Community Development District
 Mira Bay Fund
 Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
32	Vendor Rebates	\$ 247	\$ 329	\$ -	\$ 329	\$ -	\$ -
33	Wine Sales	\$ 10,960	\$ 14,613	\$ 14,240	\$ 373	\$ 14,240	\$ -
34							
35	Other Revenue Subtotal	\$ 276,663	\$ 368,860	\$ 412,462	\$ (43,602)	\$ 404,530	\$ (7,932)
36							
37	TOTAL REVENUES	\$ 621,678	\$ 713,875	\$ 867,873	\$ (153,998)	\$ 714,424	\$ (153,449)
38							
39	EXPENDITURES						
40							
41	Café						
42	Café Operating	\$ 14,622	\$ 19,496	\$ 19,226	\$ (270)	\$ 19,226	\$ -
43	COGS - Beer	\$ 11,160	\$ 14,880	\$ 12,485	\$ (2,395)	\$ 12,485	\$ -
44	COGS - Beverage	\$ 6,003	\$ 8,004	\$ 3,653	\$ (4,351)	\$ 3,653	\$ -
45	COGS - Coffee	\$ 19,827	\$ 26,436	\$ 12,000	\$ (14,436)	\$ 12,000	\$ -
46	COGS - Food	\$ 77,549	\$ 103,399	\$ 72,914	\$ (30,485)	\$ 72,914	\$ -
47	COGS - Liquor	\$ 13,027	\$ 17,369	\$ 23,712	\$ 6,343	\$ 23,712	\$ -
48	COGS - Wine	\$ 4,965	\$ 6,620	\$ 8,765	\$ 2,145	\$ 8,765	\$ -
49	Daily Operations Software	\$ 19,853	\$ 26,471	\$ 9,000	\$ (17,471)	\$ 10,144	\$ 1,144
50	Dues and Licenses	\$ -	\$ -	\$ 1,800	\$ 1,800	\$ 1,800	\$ -
51	Food & Fun Events	\$ 4,620	\$ 6,160	\$ 5,000	\$ (1,160)	\$ 5,000	\$ -
52	Refrigeration Repairs	\$ -	\$ -	\$ 6,800	\$ 6,800	\$ 6,800	\$ -
53	Training & Education	\$ 649	\$ 865	\$ 1,300	\$ 435	\$ 1,300	\$ -
54							
55	Café Subtotal	\$ 172,275	\$ 229,700	\$ 176,655	\$ (53,045)	\$ 177,799	\$ 1,144
56							
57	General Operating						
58	Amenities Management Service Contracts	\$ 211,988	\$ 282,651	\$ 218,083	\$ (64,568)	\$ 129,000	\$ (89,083)
59	Bank Fees	\$ 3,186	\$ 4,248	\$ -	\$ (4,248)	\$ -	\$ -
60	Clubhouse Improvements	\$ 3,909	\$ 5,212	\$ 15,000	\$ 9,788	\$ 15,000	\$ -
61	Employee Recognition	\$ 411	\$ 548	\$ 2,500	\$ 1,952	\$ 2,500	\$ -
62	Food & Beverage Operations	\$ 20,133	\$ 26,844	\$ 140,041	\$ 113,197	\$ 140,041	\$ -
63	Furniture, Fixtures & Equipment	\$ 5,802	\$ 7,736	\$ 12,000	\$ 4,264	\$ 12,000	\$ -

9

Comments

Premier IT for Annual Budget Costs FMX Software \$465.76 Month + Clover \$379.60 Month
Food & Beverage Manager, Café Lead, Food & Beverage Staff & Event Tips

Food & Beverage Manager, Café Lead, Food & Beverage Staff & Event Tips
--

Proposed Budget
Harbor Bay Community Development District
 Mira Bay Fund
 Fiscal Year 2026/2027

Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
64	Gate Strikes	\$ -	\$ -	\$ 3,840	\$ 3,840	\$ 3,840	\$ -
65	Gate Strikes - Mailing	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$ -
67	Gym Towels	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	\$ -
68	Housekeeping Operations	\$ 57,465	\$ 76,620	\$ 40,000	\$ (36,620)	\$ 40,000	\$ -
69	Marketing & Promotions	\$ 1,139	\$ 1,519	\$ 3,012	\$ 1,493	\$ 3,012	\$ -
70	Member & Guest Supplies	\$ 1,550	\$ 2,067	\$ 14,462	\$ 12,395	\$ 14,462	\$ -
71	Merchandise Retail	\$ -	\$ -	\$ 6,200	\$ 6,200	\$ 6,200	\$ -
72	Office Supplies	\$ 3,078	\$ 4,104	\$ 8,460	\$ 4,356	\$ 8,460	\$ -
73	Operating Supplies	\$ 3,065	\$ 4,087	\$ 11,500	\$ 7,413	\$ 11,500	\$ -
74	Postage and Shipping	\$ 75	\$ 100	\$ 300	\$ 200	\$ 300	\$ -
75	Proximity Cards & Decals	\$ 3,503	\$ 4,671	\$ 16,000	\$ 11,329	\$ 16,000	\$ -
76	Uniforms	\$ 4,138	\$ 5,517	\$ 750	\$ (4,767)	\$ 750	\$ -
77							
78	General Operating Subtotal	\$ 319,442	\$ 425,923	\$ 500,148	\$ 74,225	\$ 411,065	\$ (89,083)
79							
80	Parks & Recreation						
81	After School Program	\$ 2,483	\$ 3,311	\$ 4,100	\$ 789	\$ 4,100	\$ -
82	Camps	\$ 14,260	\$ 19,013	\$ 15,000	\$ (4,013)	\$ 30,320	\$ 15,320
83	Continuing Education - CPR	\$ -	\$ -	\$ 800	\$ 800	\$ 800	\$ -
84	Lifeguards	\$ 14,088	\$ 18,784	\$ 91,030	\$ 72,246	\$ -	\$ (91,030)
85	Lifeguard Supplies	\$ 1,618	\$ 2,157	\$ 1,800	\$ (357)	\$ -	\$ (1,800)
84	Marketing & Promotions	\$ 2,715	\$ 3,620	\$ 1,550	\$ (2,070)	\$ 1,550	\$ -
85	Youth Programs	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
86							
87	Programs Subtotal	\$ 35,164	\$ 46,885	\$ 115,280	\$ 68,395	\$ 37,770	\$ (77,510)
88							
89	Special Events						
90	Back to School Bash	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ 3,500	\$ -
91	Bartending Events	\$ 1,855	\$ 2,473	\$ 11,290	\$ 8,817	\$ 11,290	\$ -
92	Eggstravaganza	\$ 6,106	\$ 8,141	\$ 4,000	\$ (4,141)	\$ 7,000	\$ 3,000
93	Harvest Fest	\$ -	\$ -	\$ 14,000	\$ 14,000	\$ 18,000	\$ 4,000
94	Other Events	\$ 34,553	\$ 46,071	\$ 20,000	\$ (26,071)	\$ 20,000	\$ -

10

Comments

Former name was General Operating
Self Management Contract Summer Camp Staff - \$30,319.66
Self Management Contract Lifeguards - \$64,500 Moved to GF
Moved to GF
Barksdale Enterprises, LLC Catering 3/21/26 Invoice 1210, \$4,927.50 Per Chastity \$7K
Per Chastity \$18K

Proposed Budget Harbor Bay Community Development District Mira Bay Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
95	Program Operating	\$ 893	\$ 1,191	\$ 5,000	\$ 3,809	\$ 5,000	\$ -
96	Santa Brunch	\$ 2,400	\$ 3,200	\$ 2,500	\$ (700)	\$ 6,000	\$ 3,500
97	Sunday Market	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ -
98	Winter Wonderland	\$ 1,100	\$ 1,467	\$ 14,500	\$ 13,033	\$ 16,000	\$ 1,500
99							
100	Events Subtotal	\$ 46,907	\$ 62,543	\$ 75,790	\$ 13,247	\$ 87,790	\$ 12,000
101							
102	TOTAL EXPENDITURES	\$ 573,788	\$ 765,051	\$ 867,873	\$ 102,822	\$ 714,424	\$ (153,449)
103							
104	EXCESS OF REVENUES OVER EXPENDITURES	\$ 47,890	\$ (51,176)	\$ -	\$ (51,176)	\$ -	\$ -
105							

11
Comments
Per Chastity \$6K
Per Chastity \$16K

Proposed Budget Harbor Bay Community Development District Evergreen Fund Fiscal Year 2026/2027							
Chart of Accounts Classification		Actual YTD through 06/30/26	Projected Annual Totals 2025/2026	Annual Budget for 2025/2026	Projected Budget variance for 2025/2026	Budget for 2026/2027	Budget Increase (Decrease) vs 2025/2026
1							
2	REVENUES						
3							
4	Interest Earnings						
5	Interest Earnings	\$ 6,084	\$ 6,084	\$ 7,500	\$ (1,416)	\$ 9,264	\$ 1,764
6	Miscellaneous Revenues						
7	Balance Forward from Prior Years	\$ -	\$ -	\$ 28,700	\$ (28,700)	\$ 53,700	\$ 25,000
8	Boat Registrations	\$ 4,793	\$ 4,793	\$ 12,000	\$ (7,207)	\$ 12,000	\$ -
9	Boat Renewals	\$ 4,500	\$ 4,500	\$ 5,000	\$ (500)	\$ 5,000	\$ -
10							
11	Total Revenue Subtotal	\$ 15,377	\$ 15,377	\$ 53,200	\$ (37,823)	\$ 79,964	\$ 26,764
12							
13	TOTAL REVENUES	\$ 15,377	\$ 15,377	\$ 53,200	\$ (37,823)	\$ 79,964	\$ 26,764
14							
15	EXPENDITURES						
16							
17	Stormwater Control						
18	Stormwater System Maintenance	\$ 11,000	\$ 14,667	\$ -	\$ (14,667)	\$ -	\$ -
19	Law Enforcement						
20	Harbor Patrol	\$ 23,180	\$ 30,907	\$ 30,000	\$ (907)	\$ 35,000	\$ 5,000
21	Other Physical Environment						
22	Canal Inspections	\$ 28,494	\$ 37,992	\$ 1,200	\$ (36,792)	\$ 1,200	\$ -
23	Navigational Post & Sign Repairs	\$ -	\$ -	\$ 22,000	\$ 22,000	\$ 22,000	\$ -
24	Save The Manatees	\$ -	\$ -	\$ -	\$ -	\$ 21,764	\$ 21,764
25							
26	TOTAL EXPENDITURES	\$ 62,674	\$ 83,565	\$ 53,200	\$ (30,365)	\$ 79,964	\$ 26,764
27							
28	EXCESS OF REVENUES OVER EXPENDITURES	\$ (47,297)	\$ (68,188)	\$ -	\$ (68,188)	\$ -	\$ -
29							

12
Comments
Based on FY 24/25 Actuals 9/30/2025 - \$9,264
Budget line item - To assist with revenue needed to pay Expenditures
Need accurate count of new boat registrations in the community - Chastity to provide
Need accurate count of all active vessels in the community - Chastity to provide
Need \$ Amount to Budget Blue Works Camera Work Contract \$22K
Added new line to breakout and track these expenses. Bathymetric Study \$22K+

Debt Service

Fiscal Year 2026/2027

Chart of Accounts Classification	Series 2019A-1	Series 2019A-2 (AA1)	Series 2019A-2 (AA2)	Budget for 2026/2027
REVENUES				
Special Assessments				
Net Special Assessments ⁽¹⁾	\$1,021,045.29	\$199,177.33	\$644,944.87	\$1,865,167.50
TOTAL REVENUES	\$1,021,045.29	\$199,177.33	\$644,944.87	\$1,865,167.50
EXPENDITURES				
Administrative				
Debt Service Obligation	\$1,021,045.29	\$199,177.33	\$644,944.87	\$1,865,167.50
Administrative Subtotal	\$1,021,045.29	\$199,177.33	\$644,944.87	\$1,865,167.50
TOTAL EXPENDITURES	\$1,021,045.29	\$199,177.33	\$644,944.87	\$1,865,167.50
EXCESS OF REVENUES OVER EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00

Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):

6.0%

GROSS ASSESSMENTS

\$1,984,220.74

Notes:

⁽¹⁾ Maximum Annual Debt Service less Prepaid Assessments received

Tax Roll Collection Costs for Hillsborough County are 6.0% of Tax Roll. Budgeted net of tax roll assessments. See Assessment Table.

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget: \$5,264,449.00
 Collection Costs: 2% \$112,009.55
 Early Payment Discount: 4% \$224,019.11

2025/2026 O&M Budget: \$4,710,238.00
 2026/2027 O&M Budget: \$5,264,449.00

2026/2027 Total: **\$5,600,477.66**

Total Difference: **\$554,211.00**

Lot Size		Assessment Breakdown		Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
				2025/2026	2026/2027	\$	%
Assessment Area 1							
Single Family 60'	Series 2019A-1 Debt Service	\$668.95	\$668.95	\$0.00	0.00%		
	Series 2019A-2 (AA1) Debt Service	\$495.65	\$495.65	\$0.00	0.00%		
	Operations & Maintenance	\$3,232.48	\$3,614.33	\$381.85	11.81%		
	Total	\$4,397.08	\$4,778.93	\$381.85	8.68%		
Single Family 70'	Series 2019A-1 Debt Service	\$780.44	\$780.44	\$0.00	0.00%		
	Series 2019A-2 (AA1) Debt Service	\$578.26	\$578.26	\$0.00	0.00%		
	Operations & Maintenance	\$3,771.22	\$4,216.72	\$445.50	11.81%		
	Total	\$5,129.92	\$5,575.42	\$445.50	8.68%		
Single Family 80'	Series 2019A-1 Debt Service	\$891.92	\$891.92	\$0.00	0.00%		
	Series 2019A-2 (AA1) Debt Service	\$660.87	\$660.87	\$0.00	0.00%		
	Operations & Maintenance	\$4,309.97	\$4,819.10	\$509.13	11.81%		
	Total	\$5,862.76	\$6,371.89	\$509.13	8.68%		
Single Family 100'	Series 2019A-1 Debt Service	\$1,114.91	\$1,114.91	\$0.00	0.00%		
	Series 2019A-2 (AA1) Debt Service	\$826.08	\$826.08	\$0.00	0.00%		
	Operations & Maintenance	\$5,387.46	\$6,023.88	\$636.42	11.81%		
	Total	\$7,328.45	\$7,964.87	\$636.42	8.68%		
Assessment Area 2							
Townhomes	Series 2019A-1 Debt Service	\$278.73	\$278.73	\$0.00	0.00%		
	Series 2019A-2 (AA2) Debt Service	\$240.39	\$240.39	\$0.00	0.00%		
	Operations & Maintenance	\$1,346.86	\$1,505.97	\$159.11	11.81%		
	Total	\$1,865.98	\$2,025.09	\$159.11	8.53%		
SF 40/Villas	Series 2019A-1 Debt Service	\$445.97	\$445.97	\$0.00	0.00%		
	Series 2019A-2 (AA2) Debt Service	\$384.63	\$384.63	\$0.00	0.00%		
	Operations & Maintenance	\$2,154.98	\$2,409.56	\$254.58	11.81%		
	Total	\$2,985.58	\$3,240.16	\$254.58	8.53%		
Single Family 50'	Series 2019A-1 Debt Service	\$557.45	\$557.45	\$0.00	0.00%		
	Series 2019A-2 (AA2) Debt Service	\$480.79	\$480.79	\$0.00	0.00%		
	Operations & Maintenance	\$2,693.73	\$3,011.94	\$318.21	11.81%		
	Total	\$3,731.97	\$4,050.18	\$318.21	8.53%		
Single Family 60'	Series 2019A-1 Debt Service	\$668.95	\$668.95	\$0.00	0.00%		
	Series 2019A-2 (AA2) Debt Service	\$576.95	\$576.95	\$0.00	0.00%		
	Operations & Maintenance	\$3,232.48	\$3,614.33	\$381.85	11.81%		
	Total	\$4,478.38	\$4,860.23	\$381.85	8.53%		
Single Family 70'	Series 2019A-1 Debt Service	\$780.44	\$780.44	\$0.00	0.00%		
	Series 2019A-2 (AA2) Debt Service	\$672.54	\$672.54	\$0.00	0.00%		
	Operations & Maintenance	\$3,771.22	\$4,216.72	\$445.50	11.81%		
	Total	\$5,224.20	\$5,669.70	\$445.50	8.53%		

FISCAL YEAR 2026/2027 O&M AND DEBT SERVICE ASSESSMENT SCHEDULE

2026/2027 O&M Budget:		\$5,264,449.00	2025/2026 O&M Budget:	\$4,710,238.00
Collection Costs:	2%	\$112,009.55	2026/2027 O&M Budget:	\$5,264,449.00
Early Payment Discount:	4%	\$224,019.11		
2026/2027 Total:		\$5,600,477.66	Total Difference:	\$554,211.00

Lot Size	Assessment Breakdown	Per Unit Annual Assessment Comparison		Proposed Increase / Decrease	
		2025/2026	2026/2027	\$	%
Single Family 80'	Series 2019A-1 Debt Service	\$891.92	\$891.92	\$0.00	0.00%
	Series 2019A-2 (AA2) Debt Service	\$769.26	\$769.26	\$0.00	0.00%
	Operations & Maintenance	\$4,309.97	\$4,819.10	\$509.13	11.81%
	Total	\$5,971.15	\$6,480.28	\$509.13	8.53%
Single Family 100'	Series 2019A-1 Debt Service	\$1,114.91	\$1,114.91	\$0.00	0.00%
	Series 2019A-2 (AA2) Debt Service	\$961.58	\$961.58	\$0.00	0.00%
	Operations & Maintenance	\$5,387.46	\$6,023.88	\$636.42	11.81%
	Total	\$7,463.95	\$8,100.37	\$636.42	8.53%
Commercial	Series 2019A-1 Debt Service	\$2,508.55	\$2,508.55	\$0.00	0.00%
	Series 2019A-2 (AA2) Debt Service	\$2,163.55	\$2,163.55	\$0.00	0.00%
	Operations & Maintenance	\$1,835.74	\$1,952.02	\$116.28	6.33%
	Total	\$6,507.84	\$6,624.12	\$116.28	1.79%

TOTAL O&M BUDGET		\$5,264,448.00
COLLECTION COSTS @	2.5%	\$112,099.58
EARLY PAYMENT DISCOUNT @	4.5%	\$224,919.11
TOTAL O&M ASSESSMENT		\$5,699,477.56

TOTAL ADMIN O&M BUDGET		\$394,048.00
COLLECTION COSTS @	2.5%	\$10,496.34
EARLY PAYMENT DISCOUNT @	4.5%	\$26,312.68
TOTAL ADMIN O&M ASSESSMENT		\$62,817.02

TOTAL FIELD O&M BUDGET		\$4,469,091.00
COLLECTION COSTS @	2.5%	\$106,997.59
EARLY PAYMENT DISCOUNT @	4.5%	\$190,196.79
TOTAL FIELD O&M ASSESSMENT		\$4,754,894.68

TOTAL STREET LIGHT BUDGET		\$200,000.00
COLLECTION COSTS @	2.5%	\$4,388.32
EARLY PAYMENT DISCOUNT @	4.5%	\$8,516.64
TOTAL STREET LIGHT ASSESSMENT		\$212,765.96

UNIT 9 ASSESSED					
LOT SIZE	O&M	SERIES 2019A-1	SERIES 2019A-2 (AA1)	SERIES 2019A-2 (AA2)	EAU FACTOR
		DEBT SERVICE ⁽¹⁾	DEBT SERVICE ⁽¹⁾	DEBT SERVICE ⁽¹⁾	
Assessment Area 1					
Single Family 60'	114	114	113	0	0.60
Single Family 70'	143	143	143	0	0.70
Single Family 80'	78	78	77	0	0.80
Single Family 100'	27	27	27	0	1.00
Assessment Area 2					
Townhomes	213	213	0	213	0.25
SF 40/Villas	343	342	0	339	0.40
Single Family 50'	195	195	0	195	0.50
Single Family 60'	120	120	0	120	0.60
Single Family 70'	63	63	0	63	0.70
Single Family 80'	249	249	0	247	0.80
Single Family 100'	61	61	0	61	1.00
Commercial	23.34	23.34	0	23.34	2.25
Total Community	1629.34	1629.34	369	1261.34	

ALLOCATION OF ADMIN O&M ASSESSMENT				
ADMIN UNITS	TOTAL	% TOTAL	ADMIN	ADMIN
	EAU's	EAU's	PER PARCEL	PER LOT
114	68.40	7.02%	\$64,409.81	\$389.56
143	100.10	10.27%	\$64,991.54	\$454.49
78	62.40	6.40%	\$40,514.21	\$510.41
27	27.00	2.77%	\$17,530.19	\$649.27
213	53.25	5.46%	\$34,573.42	\$162.32
343	137.20	14.08%	\$89,079.32	\$259.71
195	97.50	10.00%	\$63,303.45	\$324.63
120	72.00	7.39%	\$46,747.16	\$389.56
63	44.10	4.52%	\$28,632.64	\$454.49
249	199.20	20.44%	\$129,333.82	\$519.41
61	61.00	6.26%	\$39,605.24	\$649.27
23.34	52.52	5.39%	\$34,098.21	\$1,460.85
	974.67	100.00%	\$632,817.02	

ALLOCATION OF FIELD O&M ASSESSMENT				
FIELD UNITS	TOTAL	% TOTAL	FIELD	FIELD
	EAU's	EAU's	PER PARCEL	PER LOT
114	68.40	7.42%	\$352,691.86	\$3,093.79
143	100.10	10.86%	\$516,147.00	\$3,609.42
78	62.40	6.77%	\$321,793.98	\$4,125.05
27	27.00	2.93%	\$139,220.47	\$5,156.31
213	53.25	5.77%	\$274,573.70	\$1,289.08
343	137.20	14.88%	\$707,446.24	\$2,062.53
195	97.50	10.57%	\$502,740.59	\$2,578.16
120	72.00	7.91%	\$371,254.59	\$3,093.79
63	44.10	4.78%	\$227,393.43	\$3,609.42
249	199.20	21.60%	\$1,027,137.69	\$4,125.05
61	61.00	6.61%	\$314,335.14	\$5,156.31
0	0.00	0.00%	\$0.00	\$0.00
	922.15	100.00%	\$4,754,894.68	

ALLOCATION OF STREET LIGHT ASSESSMENT				
STREET LIGHT UNITS	TOTAL	% TOTAL	STREET LIGHT	STREET LIGHT
	EAU's	EAU's	PER PARCEL	PER LOT
114	68.40	7.02%	\$14,931.48	\$190.98
143	100.10	10.27%	\$21,851.48	\$152.81
78	62.40	6.40%	\$13,621.70	\$174.64
27	27.00	2.77%	\$5,894.01	\$218.30
213	53.25	5.46%	\$11,624.29	\$54.57
343	137.20	14.08%	\$29,950.28	\$87.32
195	97.50	10.00%	\$21,263.91	\$109.15
120	72.00	7.39%	\$15,717.35	\$130.96
63	44.10	4.52%	\$9,626.86	\$152.81
249	199.20	20.44%	\$43,484.66	\$174.64
61	61.00	6.26%	\$13,316.09	\$218.30
23.34	52.52	5.39%	\$11,463.84	\$461.17
	974.67	100.00%	\$12,765.96	

PER LOT ANNUAL ASSESSMENT						
	SERIES 2019A-1		SERIES 2019A-2 (AA1)		SERIES 2019A-2 (AA2)	
O&M	DEBT SERVICE ⁽²⁾		DEBT SERVICE ⁽²⁾		DEBT SERVICE ⁽²⁾	TOTAL ⁽⁸⁾
	\$3,614.33	\$668.95	\$495.65	\$0.00	\$4,778.93	
	\$4,216.72	\$780.44	\$578.26	\$0.00	\$5,575.42	
	\$4,819.10	\$891.92	\$680.87	\$0.00	\$6,371.89	
	\$6,023.88	\$1,114.91	\$826.08	\$0.00	\$7,964.87	
	\$1,505.97	\$278.73	\$0.00	\$240.39	\$2,025.09	
	\$2,409.96	\$445.97	\$0.00	\$384.63	\$3,240.16	
	\$3,011.94	\$557.45	\$0.00	\$480.79	\$4,050.18	
	\$3,614.33	\$668.95	\$0.00	\$570.95	\$4,854.23	
	\$4,216.72	\$780.44	\$0.00	\$672.54	\$5,669.70	
	\$4,819.10	\$891.92	\$0.00	\$769.26	\$6,480.28	
	\$6,023.88	\$1,114.91	\$0.00	\$961.58	\$8,100.37	
	\$1,952.02	\$2,508.95	\$0.00	\$2,163.95	\$6,624.12	

LESS: Hillsborough County Collection Costs (2%) and Early Payment Discounts (4%):

Net Revenue to be Collected

(\$37,869.02)

\$594,948.00

(\$265,293.68)

\$4,469,601.00

(\$12,765.96)

\$200,000.00

⁽¹⁾ Reflects the number of total lots with Series 2019A-1, Series 2019A-2 (AA1) and Series 2019A-2 (AA2) debt outstanding.

⁽²⁾ Annual debt service assessment per lot adopted in connection with the Series 2019A-1, Series 2019A-2 (AA1) and Series 2019A-2 (AA2) bond issuances. Annual assessment includes principal, interest, Hillsborough County collection costs (2%) and early payment discount costs (4%).

⁽⁸⁾ Annual assessment that will appear on November 2026 Hillsborough County property tax bill. Amount shown includes all applicable collection costs. Property owner is eligible for a discount of up to 4% if paid early.

GENERAL FUND BUDGET **ACCOUNT CATEGORY DESCRIPTION**

The General Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all General Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County’s Tax Roll, to be collected with the County’s Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Event Rental: The District may receive monies for event rentals for such things as weddings, birthday parties, etc.

Facilities Rentals: The District may receive monies for the rental of certain facilities by outside sources, for such items as office space, snack bar/restaurants etc.

EXPENDITURES – ADMINISTRATIVE:

Supervisor Fees: The District may compensate its supervisors within the appropriate statutory limits of \$200.00 maximum per meeting within an annual cap of \$4,800.00 per supervisor.

Administrative Services: The District will incur expenditures for the day to today operation of District matters. These services include support for the District Management function, recording and preparation of meeting minutes, records retention and maintenance in accordance with Chapter 119, Florida Statutes, and the District’s adopted Rules of Procedure, preparation and delivery of agenda, overnight deliveries, facsimiles, and phone calls.

District Management: The District as required by statute, will contract with a firm to provide for the management and administration of the District’s day-to-day needs. These services include the conducting of board meetings, workshops, the overall administration of District functions, all required state, and local filings, preparation of the annual budget, purchasing, risk management, preparing various resolutions, and all other secretarial duties requested by the District throughout the year is also reflected in this amount.

District Engineer: The District’s engineer provides general engineering services to the District. Among these services are attendance at and preparation for monthly board meetings, review of construction invoices and all other engineering services requested by the district throughout the year.



Disclosure Report: The District is required to file quarterly and annual disclosure reports, as required in the District's Trust Indenture, with the specified repositories. This is contracted out to a third party in compliance with the Trust Indenture.

Trustee's Fees: The District will incur annual trustee's fees upon the issuance of bonds for the oversight of the various accounts relating to the bond issues.

Assessment Roll: The District will contract with a firm to prepare, maintain and certify the assessment roll(s) and annually levy a non-ad Valorem assessment for operating and debt service expenses.

Financial Consulting & Revenue Collections: Financial consulting services including investment administration of the District's bank and trust accounts, ongoing banking analyses, and related consulting services to support prudent cash management in compliance with applicable statutory requirements. The firm also provides comprehensive billing, collection, and reporting of District assessments to fund debt service and operations, including direct billings, funding requests, owner inquiries, collection agent fees, and lien releases upon full repayment of bond obligations.

Accounting Services: Services include the preparation and delivery of the District's financial statements in accordance with Governmental Accounting Standards, accounts payable and accounts receivable functions, asset tracking, investment tracking, capital program administration and requisition processing, filing of annual reports required by the State of Florida and monitoring of trust account activity.

Auditing Services: The District is required annually to conduct an audit of its financial records by an Independent Certified Public Accounting firm, once it reaches certain revenue and expenditure levels, or has issued bonds and incurred debt.

Arbitrage Rebate Calculation: The District is required to calculate the interest earned from bond proceeds each year pursuant to the Internal Revenue Code of 1986. The Rebate Analyst is required to verify that the District has not received earnings higher than the yield of the bonds.

Public Officials Liability Insurance: The District will incur expenditures for public officials' liability insurance for the Board and Staff.

Legal Advertising: The District will incur expenditures related to legal advertising. The items for which the District will advertise include, but are not limited to meeting schedules, special meeting notices, and public hearings, bidding etc. for the District based on statutory guidelines

Bank Fees: The District will incur bank service charges during the year.

Dues, Licenses & Fees: The District is required to pay an annual fee to the Department of Economic Opportunity, along with other items which may require licenses or permits, etc.

Miscellaneous Fees: The District could incur miscellaneous throughout the year, which may not fit into any standard categories.

Website Hosting, Maintenance and Email: The District may incur fees as they relate to the development and ongoing maintenance of its own website along with possible email services if requested.



Rizzetta & Company

District Counsel: The District's legal counsel provides general legal services to the District. Among these services are attendance at and preparation for monthly board meetings, review of operating and maintenance contracts and all other legal services requested by the district throughout the year.

EXPENDITURES - FIELD OPERATIONS:

Security Services and Patrols: The District may wish to contract with a private company to provide security for the District.

Electric Utility Services: The District will incur electric utility expenditures for general purposes such as irrigation timers, lift station pumps, fountains, etc.

Street Lights: The District may have expenditures relating to street lights throughout the community. These may be restricted to main arterial roads or in some cases to all street lights within the District's boundaries.

Utility - Recreation Facility: The District may budget separately for its recreation and or amenity electric separately.

Gas Utility Services: The District may incur gas utility expenditures related to district operations at its facilities such as pool heat etc.

Garbage - Recreation Facility: The District will incur expenditures related to the removal of garbage and solid waste.

Solid Waste Assessment Fee: The District may have an assessment levied by another local government for solid waste, etc.

Water-Sewer Utility Services: The District will incur water/sewer utility expenditures related to district operations.

Utility - Reclaimed: The District may incur expenses related to the use of reclaimed water for irrigation.

Aquatic Maintenance: Expenses related to the care and maintenance of the lakes and ponds for the control of nuisance plant and algae species.

Fountain Service Repairs & Maintenance: The District may incur expenses related to maintaining the fountains within throughout the Parks & Recreational areas

Lake/Pond Bank Maintenance: The District may incur expenditures to maintain lake banks, etc. for the ponds and lakes within the District's boundaries, along with the planting of beneficial aquatic plants, stocking of fish, mowing and landscaping of the banks as the District determines necessary.

Wetland Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various wetlands and waterways by other governmental entities.



Rizzetta & Company

Mitigation Area Monitoring & Maintenance: The District may be required to provide for certain types of monitoring and maintenance activities for various mitigation areas by other governmental entities.

Aquatic Plant Replacement: The expenses related to replacing beneficial aquatic plants, which may or may not have been required by other governmental entities.

General Liability Insurance: The District will incur fees to insure items owned by the District for its general liability needs

Property Insurance: The District will incur fees to insure items owned by the District for its property needs

Entry and Walls Maintenance: The District will incur expenditures to maintain the entry monuments and the fencing.

Landscape Maintenance: The District will incur expenditures to maintain the rights-of-way, median strips, recreational facilities including pond banks, entryways, and similar planting areas within the District. These services include but are not limited to monthly landscape maintenance, fertilizer, pesticides, annuals, mulch, and irrigation repairs.

Irrigation Maintenance: The District will incur expenditures related to the maintenance of the irrigation systems.

Irrigation Repairs: The District will incur expenditures related to repairs of the irrigation systems.

Landscape Replacement: Expenditures related to replacement of turf, trees, shrubs etc.

Field Services: The District may contract for field management services to provide landscape maintenance oversight.

Miscellaneous Fees: The District may incur miscellaneous expenses that do not readily fit into defined categories in field operations.

Employees - Salaries: The District may incur expenses for employees/staff members needed for the recreational facilities such as Clubhouse Staff.

Management Contract: The District may contract with a firm to provide for the oversight of its recreation facilities.

Maintenance & Repair: The District may incur expenses to maintain its recreation facilities.

Facility Supplies: The District may have facilities that required various supplies to operate.

Telephone, Fax, Internet: The District may incur telephone, fax and internet expenses related to the recreational facilities.

Office Supplies: The District may have an office in its facilities that requires various office-related supplies.



Rizzetta & Company

Clubhouse - Facility Janitorial Service: Expenses related to the cleaning of the facility and related supplies.

Pool Service Contract: Expenses related to the maintenance of swimming pools and other water features.

Pool Repairs: Expenses related to the repair of swimming pools and other water features.

Security System Monitoring & Maintenance: The District may wish to install a security system for the clubhouse

Clubhouse Miscellaneous Expense: Expenses which may not fit into a defined category in this section of the budget

Athletic/Park Court/Field Repairs: Expense related to any facilities such as tennis, basketball etc.

Special Events: Expenses related to functions such as holiday events for the public enjoyment

Miscellaneous Fees: Monies collected and allocated for fees that the District could incur throughout the year, which may not fit into any standard categories.

Miscellaneous Contingency: Monies collected and allocated for expenses that the District could incur throughout the year, which may not fit into any standard categories.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



Rizzetta & Company

RESERVE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Reserve Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Reserve Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Tax Roll: The District levies Non-Ad Valorem Special Assessments on all of the assessable property within the District to pay for operating expenditures incurred during the Fiscal Year. The assessments may be collected in two ways. The first is by placing them on the County's Tax Roll, to be collected with the County's Annual Property Tax Billing. This method is only available to land properly platted within the time limits prescribed by the County.

Off Roll: For lands not on the tax roll and that is by way of a direct bill from the District to the appropriate property owner.

Developer Contributions: The District may enter into a funding agreement and receive certain prescribed dollars from the Developer to off-set expenditures of the District.

Miscellaneous Revenues: The District may receive monies for the sale or provision of electronic access cards, entry decals etc.

EXPENDITURES:

Capital Reserve: Monies collected and allocated for the future repair and replacement of various capital improvements such as club facilities, swimming pools, athletic courts, roads, etc.

Capital Outlay: Monies collected and allocated for various projects as they relate to public improvements.



Rizzetta & Company

DEBT SERVICE FUND BUDGET ACCOUNT CATEGORY DESCRIPTION

The Debt Service Fund Budget Account Category Descriptions are subject to change at any time depending on its application to the District. Please note, not all Debt Service Fund Budget Account Category Descriptions are applicable to the District indicated above. Uses of the descriptions contained herein are intended for general reference.

REVENUES:

Special Assessments: The District may levy special assessments to repay the debt incurred by the sale of bonds to raise working capital for certain public improvements. The assessments may be collected in the same fashion as described in the Operations and Maintenance Assessments.

EXPENDITURES – ADMINISTRATIVE:

Bank Fees: The District may incur bank service charges during the year.

Debt Service Obligation: This would be a combination of the principal and interest payment to satisfy the annual repayment of the bond issue debt.



Rizzetta & Company

Tab 2

RESOLUTION 2026-07

THE ANNUAL APPROPRIATION RESOLUTION OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT (“DISTRICT”) RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGETS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; AUTHORIZING BUDGET AMENDMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager has, prior to the fifteenth (15th) day in June, 2026, submitted to the Board of Supervisors (“**Board**”) of the Harbor Bay Community Development District (“**District**”) proposed budgets (“**Proposed Budget**”) for the fiscal year beginning October 1, 2026 and ending September 30, 2027 (“**Fiscal Year 2026/2027**”) along with an explanatory and complete financial plan for each fund of the District, pursuant to the provisions of Section 190.008(2)(a), *Florida Statutes*; and

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BUDGET

- a. The Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District's Local Records Office, and hereby approves certain amendments thereto, as shown in Section 2 below.
- b. The Proposed Budget, attached hereto as **Exhibit "A,"** as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), *Florida Statutes* ("**Adopted Budget**"), and incorporated herein by reference; provided, however, that the comparative figures contained in the Adopted Budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures.
- c. The Adopted Budget, as amended, shall be maintained in the office of the District Manager and at the District's Local Records Office and identified as "The Budget for the Harbor Bay Community Development District for the Fiscal Year Ending September 30, 2027."
- d. The Adopted Budget shall be posted by the District Manager on the District's official website within thirty (30) days after adoption and shall remain on the website for at least 2 years.

SECTION 2. APPROPRIATIONS

There is hereby appropriated out of the revenues of the District, for Fiscal Year 2026/2027, the sum of \$_____ to be raised by the levy of assessments and/or otherwise, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	\$_____
TOTAL RESERVE FUND	\$_____
MIRABAY FUND	\$_____
EVERGREEN FUND	\$_____
DEBT SERVICE – SERIES <u>2019 A-1</u>	\$_____
DEBT SERVICE – SERIES <u>2019 A-2</u> (Area 1)	\$_____

DEBT SERVICE – SERIES 2019 A-2 (Area 2) \$ _____

TOTAL ALL FUNDS \$ _____

SECTION 3. BUDGET AMENDMENTS

Pursuant to Section 189.016, *Florida Statutes*, the District at any time within Fiscal Year 2026/2027 or within 60 days following the end of the Fiscal Year 2026/2027 may amend its Adopted Budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line-item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line-item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. By resolution, the Board may increase any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.
- d. Any other budget amendments shall be adopted by resolution and consistent with Florida law.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with Section 3 and Section 189.016, *Florida Statutes*, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget under subparagraphs c. and d. above are posted on the District's website within 5 days after adoption and remain on the website for at least 2 years.

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

PASSED AND ADOPTED THIS 20 th DAY OF August 2026.

ATTEST:

**HARBOR BAY
COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

Exhibit A: Fiscal Year 2026/2027 Budget

Tab 3

RESOLUTION 2026-08

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT MAKING A DETERMINATION OF BENEFIT; IMPOSING SPECIAL ASSESSMENTS; PROVIDING FOR THE COLLECTION AND ENFORCEMENT OF SPECIAL ASSESSMENTS, INCLUDING BUT NOT LIMITED TO PENALTIES AND INTEREST THEREON; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENTS TO THE ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Harbor Bay Community Development District (the “District”) is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, for the purpose of providing, operating, and maintaining infrastructure improvements, facilities, and services to the lands within the District; and

WHEREAS, the District is located in Hillsborough County, Florida (the “County”); and

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

WHEREAS, the District’s Board of Supervisors (“Board”) hereby determines to undertake various operations and maintenance activities described in the District’s budget for Fiscal Year 2026-2027 (“Budget”), attached hereto as Exhibit “A” and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District’s budget; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefitted lands within the District; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector (“Uniform Method”); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of the County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, the District has previously levied an assessment for debt service, which the District desires to collect on the tax roll for platted lots (“Uniform Method Property”) pursuant to the Uniform Method and which is also indicated on Exhibit “A” and the District’s Assessment Roll (defined below); and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments for operations and maintenance in the amount set forth in the Budget; and

WHEREAS, it is in the best interests of the District to adopt the assessment roll of the Harbor Bay Community Development District (the “Assessment Roll”) incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll on the Uniform Method Property to the County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll adopted herein, including that portion certified to the County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for the County, for such time as authorized by Florida law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit “A” confers a special and peculiar benefit to the lands within the District, which benefit exceeds or equals the costs of the assessments. The allocation of the costs to the specially benefitted lands is shown in Exhibit “A” and the Assessment Roll and is hereby found to be fair and reasonable.

SECTION 2. ASSESSMENT IMPOSITION. Pursuant to Chapter 190 of the Florida Statutes, and using the procedures authorized by Florida law for the levy and collection of special assessments, a special assessment for operation and maintenance is hereby imposed and levied on the Uniform Method Property in accordance with Exhibit “A” and the Assessment Roll. The lien of the special assessments for operations and maintenance imposed and levied by this Resolution shall be effective upon passage of this Resolution.

SECTION 3. COLLECTION AND ENFORCEMENT

A. Uniform Method Property Assessments. The collection of the previously levied debt service assessments and the fiscal year 2026-2027 operation and maintenance special assessments on the Uniform Method Property shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in Exhibit “A” and the Assessment Roll.

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

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll is hereby certified. The District's Assessment Roll which includes the Uniform Method Property is hereby certified to the County Tax Collector and shall be collected by the County Tax Collector in the same manner and time as County taxes. The proceeds therefrom shall be paid to the Harbor Bay Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the County property roll by the Property Appraiser after the date of this Resolution and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Harbor Bay Community Development District.

PASSED AND ADOPTED this 20th day of August 2026.

ATTEST:

**HARBOR BAY COMMUNITY
DEVELOPMENT DISTRICT**

Secretary / Assistant Secretary

By: _____
Chair / Vice Chair

Exhibit A: Fiscal Year 2026-2027 Budget

Tab 4

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026-2027; AND PROVIDING FOR AN EFFECTIVE DATE

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

WHEREAS, the District is required by Section 189.015, *Florida Statutes*, to file quarterly, semi-annually, or annually a schedule (including date, time, and location) of its regular meetings with local governing authorities; and

WHEREAS, further, in accordance with the above-referenced statute, the District shall also publish quarterly, semi-annually, or annually the District’s regular meeting schedule in a newspaper of general paid circulation in the county in which the District is located; and

WHEREAS, the Board desires to adopt annual meeting schedule for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027 (“Fiscal Year 2026-2027”), attached as **Exhibit A**.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT:

SECTION 1. The Fiscal Year 2025-2026 annual meeting schedule attached hereto and incorporated by reference herein as **Exhibit A** are hereby approved and shall be published in accordance with the requirements of Florida law and also provided to applicable governing authorities.

SECTION 2. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED this 20th day of August 2026.

ATTEST:

**HARBOR BAY COMMUNITY DEVELOPMENT
DISTRICT**

Secretary/Assistant Secretary

Chairperson/Vice Chairman

Exhibit A: Fiscal Year 2026-2024 Annual Meeting Schedule

Exhibit A

**NOTICE OF MEETINGS
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT**

The Board of Supervisors of the **Harbor Bay Community Development District** will hold their meetings for **Fiscal Year 2026-2027 on the third Thursday of every month at 6:00 p.m. at the Mirabay Clubhouse Lagoon Room located at 107 Manns Harbor Drive, Apollo Beach, FL 33572** unless otherwise indicated as follows:

October 15, 2026
November 19, 2026
December 17, 2026
January 21, 2027
February 18, 2027
March 18, 2027
April 15, 2027
May 20, 2027
June 17, 2027
July 15, 2027
August 19, 2027
September 16, 2027

The meetings are open to the public and will be conducted in accordance with the provisions of Florida Law for Community Development Districts. A copy of the agenda for a particular meeting may be obtained from the District Manager at 5844 Old Pasco Road, Wesley Chapel, FL 33544.

A meeting may be continued to a date, time and place as evidenced by motion of the majority of Board Members participating at that meeting. There may be occasions when one or more Supervisors will participate by telephone.

Any person requiring special accommodations at a meeting because of a disability or physical impairment should contact the District Office at (813) 994-1001 at least forty-eight (48) hours prior to the meeting. If you are hearing or speech impaired, please contact the Florida Relay Service at 1-800-955-8770, for aid in contacting the District Office.

Each person who decides to appeal any action taken at these meetings is advised that person will need a record of proceedings and that accordantly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Lynn Hayes, District Manager
Harbor Bay Community Development District

Tab 5

**Harbor Bay Community Development District
Performance Measures/Standards & Annual Reporting Form
October 1, 2025 – September 30, 2026**

1. Financial Transparency

Goal 1.1: Annual Budget Preparation

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

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

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

Achieved: Yes ☐ No ☐

Goal 1.2: Budget Consciousness

Objective: Strive to stay within budget and provide justification for exceeding total budget expenditures.

Measurement: Financial Statements provided to the Board on a monthly basis, which allows for tracking throughout the year as to whether the District is staying on course and operating within the pre-determined operating budget for the fiscal year.

Standard: Ending the fiscal year under budget and with enough cash in hand to cover 2-3 months worth of expenses until the tax rolls come in for the new fiscal year.

Achieved: Yes ☐ No ☐

Goal 1.3: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit and current fiscal year budget with any amendments.

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

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

Achieved: Yes ☐ No ☐

2. Board Meeting Goals and Objectives

Goal 1.1: Productive Meetings

Objective: To be orderly, efficient, and to provide a safe working environment for all attendees.

Measurement: Ensure that each Board meeting runs no longer than three hours in duration and that all persons in attendance (Board members, staff, audience, etc.) have the opportunity to be heard during that time without speaking over each other, and that they feel physically safe while in the meeting space.

Standard: Hold each audience member addressing the Board of Supervisors to a total of three minutes, while also reminding Board members that should they choose to engage in a two-way discussion with any given audience member that the three minute clock starts over from zero each time they respond to the audience member's comment(s). Additionally, if the Board discusses any given topic beyond ten minutes without coming to a decision, to then table the discussion until the next meeting.

Achieved: Yes ☐ No ☐

3. District Assets

Goal 1.1: District Assets

Objective: District Assets – Safeguard the District's assets and ensure they are maintained and are in good condition.

Measurement: All assets have monthly and yearly maintenance contracts to protect and maintain all assets.

Standard: District Staff, Onsite Director of Field Operations and General Manager perform regular inspections and report any items that need to be addressed.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Harbor Bay Community Development District

District Manager: _____

Date: _____

Print Name: _____

Harbor Bay Community Development District

Tab 6

**HARBOR BAY
COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA**

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to Financial Statements	13-20
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	21
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – Special Revenue Fund	22
Notes to Required Supplementary Information	23
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	24
INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	25-26
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	27
MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550 OF THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	28-29



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Harbor Bay Community Development District
Hillsborough County, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Harbor Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Other Information Included in the Financial Report

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

July 28, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Harbor Bay Community Development District, Hillsborough County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$19,390,287.
- The change in the District's total net position in comparison with the prior fiscal year was (\$1,625,888), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balances of \$4,652,340, a decrease of (\$544,883) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items and inventory, committed for the special revenue fund, and the remainder is unassigned which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by assessments. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and operations, culture and recreation, and public safety functions.

Fund Financial Statements

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

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Governmental Funds

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

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

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

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

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

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

NET POSITION SEPTEMBER 30,		
	2025	2024
Current and other assets	\$ 4,997,160	\$ 5,808,944
Capital assets, net of depreciation	36,208,889	38,393,772
Total assets	41,206,049	44,202,716
Deferred charge on refunding	223,034	233,748
Current liabilities	686,362	968,689
Long-term liabilities	21,352,434	22,451,600
Total liabilities	22,038,796	23,420,289
Net position		
Net investment in capital assets	15,079,489	16,175,920
Restricted	1,101,444	1,224,481
Unrestricted	3,209,354	3,615,774
Total net position	19,390,287	\$ 21,016,175

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which the cost of operations and depreciation expense exceeded ongoing program revenues.

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

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2025	2024
Revenues:		
Program revenues		
Charges for services	\$ 6,628,506	\$ 6,824,660
Operating grants and contributions	377,811	269,254
General revenues		
Unrestricted investment earnings	198,654	227,185
Miscellaneous	57,545	30,996
Total revenues	7,262,516	7,352,095
Expenses:		
General government	543,493	569,282
Maintenance and operations	3,934,345	5,021,721
Culture and recreation	3,318,944	1,940,671
Public safety	235,542	225,021
Interest	856,080	891,190
Total expenses	8,888,404	8,647,885
Change in net position	(1,625,888)	(1,295,790)
Net position - beginning	21,016,175	22,311,965
Net position - ending	19,390,287	\$ 21,016,175

As noted above and in the statement of activities, the cost of all governmental activities for the fiscal year ended September 30, 2025 was \$8,888,404. The costs of the District's activities were funded by program revenues. Program revenues are comprised primarily of assessment revenue. In addition, the District received Developer contributions, interest income, and clubhouse revenues. Overall expenses increased compared to the prior year, primarily due to higher repairs and maintenance costs associated with hurricane-related damage.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$1,000,000. The special revenue fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$7,500.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had \$77,623,876 invested in capital assets for its governmental activities. In the government-wide financial statements accumulated depreciation of \$41,414,987 has been taken, which resulted in a net book value of \$36,208,889. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2025, the District had \$21,495,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact the Harbor Bay Community Development District's Finance Department at 3434 Colwell Avenue, Suite 200, Tampa, Florida 33614.

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 425,316
Investments	2,720,561
Accounts receivable	4,579
Inventory	27,576
Prepays and other assets	188,039
Restricted assets:	
Investments	1,631,089
Capital assets:	
Nondepreciable	191,880
Depreciable, net	36,017,009
Total assets	<u>41,206,049</u>
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred charge on refunding	223,034
Total deferred outflows of resources	<u>223,034</u>
 LIABILITIES	
Accounts payable	344,720
Deposits	100
Accrued interest payable	341,542
Non-current liabilities:	
Due within one year	1,050,000
Due in more than one year	20,302,434
Total liabilities	<u>22,038,796</u>
 NET POSITION	
Net investment in capital assets	15,079,489
Restricted for debt service	1,101,444
Unrestricted	3,209,354
Total net position	<u>\$ 19,390,287</u>

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Changes in Net Position</u>
<u>Primary government:</u>				<u>Governmental Activities</u>
<u>Governmental activities:</u>				
General government	\$ 543,493	\$ 543,493	\$ -	\$ -
Maintenance and operations	3,934,345	3,774,555	309,480	149,690
Culture and recreation	3,318,944	434,924	-	(2,884,020)
Public safety	235,542	-	-	(235,542)
Interest on long-term debt	856,080	1,875,534	68,331	1,087,785
Total governmental activities	<u>8,888,404</u>	<u>6,628,506</u>	<u>377,811</u>	<u>(1,882,087)</u>
		<u>General revenues:</u>		
		Unrestricted investment earnings		198,654
		Miscellaneous		<u>57,545</u>
		Total general revenues		<u>256,199</u>
		Change in net position		(1,625,888)
		Net position - beginning		<u>21,016,175</u>
		Net position - ending		<u>\$ 19,390,287</u>

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Special Revenue	Debt Service	
ASSETS				
Cash	\$ 414,253	\$ 11,063	\$ -	\$ 425,316
Investments	2,720,561	206,303	1,424,786	4,351,650
Due from other funds	-	-	18,200	18,200
Accounts receivable	4,579	-	-	4,579
Inventory	27,576	-	-	27,576
Prepaid items	188,039	-	-	188,039
Total assets	<u>\$ 3,355,008</u>	<u>\$ 217,366</u>	<u>\$ 1,442,986</u>	<u>\$ 5,015,360</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 342,003	\$ 2,717	\$ -	\$ 344,720
Deposits	100	-	-	100
Due to other funds	18,200	-	-	18,200
Total liabilities	<u>360,303</u>	<u>2,717</u>	<u>-</u>	<u>363,020</u>
Fund balances:				
Nonspendable:				
Prepaid items	188,039	-	-	188,039
Inventory	27,576	-	-	27,576
Restricted for:				
Debt service	-	-	1,442,986	1,442,986
Committed - special revenue	-	214,649	-	214,649
Unassigned	2,779,090	-	-	2,779,090
Total fund balances	<u>2,994,705</u>	<u>214,649</u>	<u>1,442,986</u>	<u>4,652,340</u>
Total liabilities and fund balances	<u>\$ 3,355,008</u>	<u>\$ 217,366</u>	<u>\$ 1,442,986</u>	<u>\$ 5,015,360</u>

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund balance - governmental funds	\$	4,652,340
-----------------------------------	----	-----------

Amounts reported for governmental activities in the statement of net position are different because:

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

Cost of capital assets	77,623,876	
Accumulated depreciation	<u>(41,414,987)</u>	36,208,889

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is expensed in the governmental fund financial statements.

223,034

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

Accrued interest payable	(341,542)	
Bonds payable	<u>(21,352,434)</u>	

Net position of governmental activities	\$	<u>19,390,287</u>
---	----	-------------------

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

	Major Funds			Total Governmental Funds
	General	Special Revenue	Debt Service	
REVENUES				
Assessments	\$ 4,318,048	\$ -	\$ 1,875,534	\$ 6,193,582
Developer contributions	309,480	-	-	309,480
Charges for services	434,924	-	-	434,924
Miscellaneous revenue	36,570	20,975	-	57,545
Interest	189,390	9,264	68,331	266,985
Total revenues	<u>5,288,412</u>	<u>30,239</u>	<u>1,943,865</u>	<u>7,262,516</u>
EXPENDITURES				
Current:				
General government	543,493	-	-	543,493
Maintenance and operations	2,072,368	-	-	2,072,368
Culture and recreation	2,953,619	42,419	-	2,996,038
Public safety	235,542	-	-	235,542
Debt service:				
Principal	-	-	1,105,000	1,105,000
Interest	-	-	854,958	854,958
Total expenditures	<u>5,805,022</u>	<u>42,419</u>	<u>1,959,958</u>	<u>7,807,399</u>
Excess (deficiency) of revenues over (under) expenditures	(516,610)	(12,180)	(16,093)	(544,883)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	122,370	-	(122,370)	-
Total other financing sources (uses)	<u>122,370</u>	<u>-</u>	<u>(122,370)</u>	<u>-</u>
Net change in fund balances	(394,240)	(12,180)	(138,463)	(544,883)
Fund balances - beginning	<u>3,388,945</u>	<u>226,829</u>	<u>1,581,449</u>	<u>5,197,223</u>
Fund balances - ending	<u>\$ 2,994,705</u>	<u>\$ 214,649</u>	<u>\$ 1,442,986</u>	<u>\$ 4,652,340</u>

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	\$ (544,883)
Amounts reported for governmental activities in the statement of activities are different because:	
Depreciation on capital assets is not recognized in the governmental fund statement but is reported as an expense in the statement of activities.	(2,184,883)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	15,426
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(5,834)
Amortization of the deferred charge on refunding is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(10,714)
Repayments of long-term liabilities are reported as expenditures in the governmental fund statement but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	<u>1,105,000</u>
Change in net position of governmental activities	<u>\$ (1,625,888)</u>

See notes to the financial statements

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Harbor Bay Community Development District ("District") was established on August 5, 1999, by the Board of County Commissioners of Hillsborough County, Hillsborough County Ordinance 99-11, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides, among other things, the power to manage basic services for community development and to levy and assess non-ad valorem assessments for the financing and maintenance of improvements.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at-large basis by the owners of the property within the District. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

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

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

The District reports the following major governmental funds:

General Fund

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

Special Revenue Fund

The Special revenue fund is used to account for the vessel registration maintained by the District.

Debt Service Fund

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

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

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

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

Securities listed in paragraphs c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured, and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

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

Prepaid Items

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30
Equipment	5
Infrastructure	25
Roadways and Improvements	30

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

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

Long-Term Obligations

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

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 – BUDGETARY INFORMATION

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

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

Investments

The District's investments were held as follows at September 30, 2025:

	Amortized Cost	Credit Risk	Maturities
First American Treasury Oblig Fund Class Y	\$ 1,424,786	S&P AAAm	Weighted average of the fund portfolio: 48 days
Florida Fit Income Trust	2,926,864	Fitch Rating	Weighted average of the fund portfolio: Less than 90 days
Total Investments	<u>\$ 4,351,650</u>	AAA+/S1	

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

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

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

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

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

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

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

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

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

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

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2025 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land	\$ 191,880	\$ -	\$ -	\$ 191,880
Total capital assets, not being depreciated	191,880	-	-	191,880
Capital assets, being depreciated				
Buildings	8,083,080	-	-	8,083,080
Equipment	490,286	-	-	490,286
Infrastructure	65,137,185	-	-	65,137,185
Roadways and other improvements	3,721,445	-	-	3,721,445
Total capital assets, being depreciated	77,431,996	-	-	77,431,996
Less accumulated depreciation for:				
Buildings	5,088,409	269,436	-	5,357,845
Equipment	321,242	53,470	-	374,712
Infrastructure	31,808,318	1,737,929	-	33,546,247
Roadways and other improvements	2,012,135	124,048	-	2,136,183
Total accumulated depreciation	39,230,104	2,184,883	-	41,414,987
Total capital assets, being depreciated, net	38,201,892	(2,184,883)	-	36,017,009
Governmental activities capital assets	\$ 38,393,772	\$ (2,184,883)	\$ -	\$ 36,208,889

Depreciation expense was charged to function/program as follows:

Maintenance and operations	\$ 1,861,977
Culture and recreation	322,906
Total depreciation expense	<u>\$ 2,184,883</u>

NOTE 6 – INTERFUND TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2025 were as follows:

Fund	Transfer in	Transfer out
General	\$ 122,370	\$ -
Debt service	-	122,370
Total	\$ 122,370	\$ 122,370

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the general fund were made in order to move excess funds in accordance with the Bond indenture.

NOTE 7 – LONG-TERM LIABILITIES

Series 2019 A-1 and A-2

On August 30, 2019, District issued \$18,200,000 of Capital Improvement Revenue Bonds, Series 2019A-1 and \$9,975,000 of Capital Improvement Revenue Refunding Bonds, Series 2019A-2. The Bonds were issued to refund the District's outstanding Capital Improvement Revenue Bonds, Series 2001A and Capital Improvement Revenue Bonds, Series 2002 and to finance the cost of certain infrastructure improvements. The Bonds are payable in annual principal installments through May 2048. The Bonds bear interest ranging from 3.1% to 4.1% payable semiannually on the first of May and November each. Principal is due serially each May 1, commencing May 2020.

The Series 2019 A-1 and A-2 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture. This occurred during the current fiscal year as the District prepaid \$60,000 of the Series 2019A-1 Bonds and \$30,000 of the Series 2019A-2 Bonds.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2025.

Long-term Debt Activity

Changes in long-term liability activity for the fiscal year ended September 30, 2025 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bonds payable:					
Series 2019A-1	\$ 15,690,000	\$ -	\$ 490,000	\$ 15,200,000	\$ 425,000
Series 2019A-2	6,910,000	-	615,000	6,295,000	625,000
Less original issue discount	148,400	-	5,834	142,566	-
Total	22,451,600	-	1,099,166	21,352,434	1,050,000

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Long-term Debt Activity (Continued)

At September 30, 2025, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Principal	Interest	Total
2026	\$ 1,050,000	\$ 819,699	\$ 1,869,699
2027	1,090,000	785,049	1,875,049
2028	1,130,000	749,079	1,879,079
2029	1,165,000	711,789	1,876,789
2030	1,195,000	673,344	1,868,344
2031-2035	5,645,000	2,658,270	8,303,270
2036-2040	3,305,000	1,819,900	5,124,900
2041-2045	4,050,000	1,099,210	5,149,210
2046-2048	2,865,000	238,210	3,103,210
Total	<u>\$ 21,495,000</u>	<u>\$ 9,554,550</u>	<u>\$ 31,049,550</u>

NOTE 8 – MANAGEMENT COMPANY

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

NOTE 9 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations.

NOTE 10 – DEVELOPER TRANSACTIONS

During the prior fiscal year, the District entered into a funding agreement with the Developer whereby the Developer paid the District a total of \$485,911 in order to fund certain infrastructure and land improvements, of which a total of \$309,480 was deferred as of September 30, 2024 and recognized as revenue during the current fiscal year.

NOTE 11 – LITIGATION AND CONTINGENCIES

Developer Litigation

The District is a party to litigation with the Developer related to the transfer of infrastructure assets. The Developer has initiated litigation with the District related to this matter subsequent to fiscal year end. The matter is being handled by the District's legal counsel, and the ultimate outcome cannot presently be determined.

Other Matters

Subsequent to fiscal year end the District settled a matter with a vendor whereby the District will recover \$56,000 of a \$73,500 deposit that was paid. The vendor will pay the District four payments starting September 2026 and go through December 2026. The September 2026 payment will be \$11,000 and the remaining three payments will be \$15,000.

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final	Amounts	
REVENUES				
Assessments	\$ 4,307,965	\$ 4,307,965	\$ 4,318,048	\$ 10,083
Developer contributions	-	-	309,480	309,480
Charges for services	516,170	516,170	434,924	(81,246)
Miscellaneous	21,300	21,300	36,570	15,270
Interest	115,907	115,907	189,390	73,483
Total revenues	<u>4,961,342</u>	<u>4,961,342</u>	<u>5,288,412</u>	<u>327,070</u>
EXPENDITURES				
Current:				
General government	507,277	507,277	543,493	(36,216)
Maintenance and operations	2,613,155	2,613,155	2,072,368	540,787
Culture and recreation	1,773,365	2,773,365	2,953,619	(180,254)
Public safety	202,386	202,386	235,542	(33,156)
Capital outlay	7,100	7,100	-	7,100
Total Expenditures	<u>5,103,283</u>	<u>6,103,283</u>	<u>5,805,022</u>	<u>298,261</u>
Excess (deficiency) of revenues over (under) expenditures	(141,941)	(1,141,941)	(516,610)	625,331
OTHER FINANCING SOURCES (USES)				
Interfund transfer in	92,963	848,563	122,370	(726,193)
Carryforward surplus	48,978	293,378	-	(293,378)
Total other financing sources (uses)	<u>141,941</u>	<u>1,141,941</u>	<u>122,370</u>	<u>(1,019,571)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(394,240)</u>	<u>\$ (394,240)</u>
Fund balance - beginning			<u>3,388,945</u>	
Fund balance - ending			<u>\$ 2,994,705</u>	

See notes to required supplementary information

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Miscellaneous	\$ 23,250	\$ 23,250	\$ 20,975	\$ (2,275)
Interest	300	300	9,264	8,964
Total revenues	23,550	23,550	30,239	6,689
EXPENDITURES				
Current:				
Culture and recreation	36,200	43,700	42,419	1,281
Total Expenditures	36,200	43,700	42,419	1,281
Excess (deficiency) of revenues over (under) expenditures	(12,650)	(20,150)	(12,180)	7,970
OTHER FINANCING SOURCES				
Carryforward surplus	12,650	20,150	-	(20,150)
Total other financing sources	12,650	20,150	-	(20,150)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	(12,180)	<u>\$ (12,180)</u>
Fund balance - beginning			<u>226,829</u>	
Fund balance - ending			<u>\$ 214,649</u>	

See notes to required supplementary information

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$1,000,000. The special revenue fund budget for the fiscal year ended September 30, 2025 was amended to increase appropriations by \$7,500.

**HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
HILLSBOROUGH COUNTY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	20
Employee compensation	\$0
Independent contractor compensation	\$47,499
Construction projects to begin on or after October 1; (>\$65K)	Not applicable
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund and Special Revenue Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance: \$1,228.28-\$4,913.13 Debt service \$279.81-\$2,518.30
Special assessments collected	\$6,193,582
Outstanding Bonds:	
Series 2019A-1	\$15,200,000
Series 2019A-2	\$6,295,000



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

To the Board of Supervisors
Harbor Bay Community Development District
Hillsborough County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Harbor Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated July 28, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

July 28, 2026



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Harbor Bay Community Development District
Hillsborough County, Florida

We have examined Harbor Bay Community Development District, Hillsborough County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

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

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2025.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Harbor Bay Community Development District, Hillsborough County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

July 28, 2026



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 W. Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

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

To the Board of Supervisors
Harbor Bay Community Development District
Hillsborough County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Harbor Bay Community Development District, Hillsborough County, Florida ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated July 28, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated July 28, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Harbor Bay Community Development District, Hillsborough County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as in future engagements, and the courtesies extended to us.

July 28, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

None

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

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

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

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2024.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2025.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met any of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures, and no deteriorating financial conditions were noted as of September 30, 2025. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 24.

Tab 7

SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT ("Agreement") is entered into on the Effective Date as defined herein, by and between Harbor Bay Community Development District ("Harbor Bay CDD") and Best Price Roofing, Inc., any one of which may be referred to as a "Party" or all of which may be referred to as the "Parties" as the context requires.

RECITALS

WHEREAS, Best Price Roofing, Inc. provided quotes to Harbor Bay CDD for the removal and replacement of the roofs on the youth clubhouse (Estimate No. 2400) and main clubhouse/amenity center building (Estimate No. 5573) in 2025;

WHEREAS, Harbor Bay CDD and Best Price Roofing, Inc. entered into agreements dated March 11, 2025, and April 10, 2025 (collectively, the "Agreements");

WHEREAS, Harbor Bay CDD paid to Best Price Roofing, Inc. \$14,500 for the initial deposit for Estimate No. 2400 and \$59,000 for the initial deposit for Estimate No. 5573;

WHEREAS, Harbor Bay Community Development District sent notices to Best Price Roofing, Inc. in August 2025, terminating the Agreements;

WHEREAS, the Parties now desire to hereby resolve and settle all claims, issues, and disputes between and among them regarding the Agreements on the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing recitals which are true and correct and are hereby adopted and incorporated herein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties stipulate and agree as follows:

AGREEMENT

1. **Recitals.** The above recitals are true and correct and are incorporated fully herein.
2. **Settlement Payment.** Best Price Roofing, Inc. shall pay to Harbor Bay Community Development District the total sum of **\$56,000.00** in installments as follows:
 - a) \$11,000.00 on or before September 1, 2026;
 - b) \$15,000.00 on or before October 1, 2026;
 - c) \$15,000.00 on or before November 1, 2026; and
 - d) \$15,000.00 on or before December 1, 2026;

(collectively, the "Settlement Payment"), with time being of the essence. The Settlement Payment shall be made to Harbor Bay Community Development District via wire transfer, with instructions to be provided in separate correspondence. If Best Price Roofing, Inc. fails to timely make any installment of the Settlement Payment, the Release set forth below shall be voidable at the discretion of Harbor Bay CDD, and Harbor Bay CDD may elect to enforce its rights under this Agreement or pursue any and all other claims against Best Price Roofing, Inc.

3. **Mutual Release.** Excluding the obligations under this Agreement which are not covered by this release, Harbor Bay CDD, for itself and its predecessor and successor entities, assigns, officers, directors, managers, members, employees, servants, representatives, legal representatives, attorneys and agents of any and all kind ("Claimant Releasing Parties"), jointly and severally, do hereby, and for anyone claiming by or through or under them, fully remise, release, acquit, and forever discharge Best Price Roofing, Inc. and its parent and subsidiary entities, related and affiliated entities, predecessor and successor entities, assignors and assignees, officers, directors, managers, shareholders, partners, employees, servants, representatives, legal representatives, insurers, attorneys and agents of any and all kind ("BPR Released Parties"), of and from any and all rights, claims, demands, damages, actions, and causes of action, whether arising at law or in equity, that the Claimant Releasing Parties or any one or more of them may have had, may now have, or may hereafter have, whether known or unknown, direct or indirect, against the BPR Released Parties or any one or more of them from the beginning of time through the Effective Date relating to or arising out of the Agreements and Estimate Nos. 2400 and 5573 to provide metal roofs.

Excluding the obligations under this Agreement which are not covered by this release, Best Price Roofing, Inc., for itself and its parent and subsidiary entities, related and affiliated entities, predecessor and successor entities, assigns, officers, directors, managers, members, shareholders, partners, heirs, employees, servants, representatives, legal representatives, attorneys and agents of any and all kind ("BPR Releasing Parties"), jointly and severally, do hereby, and for anyone claiming by or through or under them, fully remise, release, acquit, and forever discharge Harbor Bay CDD and its predecessor and successor entities, assignors and assignees, officers, directors, managers, members, partners, employees, servants, representatives, legal representatives, insurers, attorneys and agents of any and all kind ("Claimant Released Parties"), of and from any and all rights, claims, demands, damages, actions, and causes of action, whether arising at law or in equity, that the Best Price Roofing, Inc. and the BPR Releasing Parties or any one or more of them may have had, may now have, or may hereafter have, whether known or unknown, direct or indirect, against the Claimant Released Parties or any one or more of them from the beginning of time through the Effective Date in any way relating to or arising out of the Agreements and Estimate Nos. 2400 and 5573 to provide metal roofs.

4. **Representations of Parties.** Each Party represents to the other that it does not require any consent of anyone to enter into this Agreement that has not been obtained and provided to the other Party prior to the Effective Date. Each Party further represents to the other that it is duly authorized to enter into this Agreement and that this Agreement is a valid, binding, and enforceable obligation of such Party and, to the best of each Party's knowledge, does not violate any law, rule, regulation, contract, or agreement otherwise enforceable against such Party.

5. **No Admissions of Liability.** The Parties understand and agree that in making this Agreement no Party is admitting any of the allegations that were, may have been, or could have been asserted against any other Party. Rather, the Parties wish to avoid the risks and expenses attendant to litigation. The settlement embodied in this Agreement is a compromise by the Parties of disputed claims and is entered into to avoid the time and expense of litigation.

6. **Successors and Transferees.** This Agreement shall be binding upon and inure to the benefit of the Parties, and their predecessors, successors, assigns, and all parents, subsidiaries, affiliates, assigns, and transferees.

7. **Waiver, Amendment and Merger.** No breach of any provision hereof can or shall be deemed waived unless expressly waived in writing. The failure of either Party to exercise in any respect any right provided for in this Agreement shall not be deemed a waiver of such or any further right under this Agreement. This Agreement supersedes any prior or contemporaneous written or oral agreements. This Agreement may be amended only in a writing signed by all Parties hereto.

8. **Counterparts; Facsimile & Electronic Signatures.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and will become effective and binding upon the Parties at such time as all the signatories hereto have signed a counterpart of this Agreement. Signature and acknowledgment pages may be detached from the counterparts and attached to a single copy of this Agreement to physically form one document. Signatures given by facsimile or portable document format (PDF) shall be binding and effective to the same extent as original signatures.

9. **Governing Law; Attorneys' Fees.** This Agreement shall be interpreted and construed according to the laws of the State of Florida. In the event of any enforcement, controversy, dispute or claim arising out of or relating to this Agreement, the prevailing party in such action shall be entitled to recover its reasonable attorneys', paralegals', and court fees and costs incurred in such action (including on appeal or in any bankruptcy proceeding). However, each party shall bear its own attorneys' fees and costs incurred in connection with this dispute up to the Effective Date of this Agreement.

10. **WAIVER OF JURY TRIAL.** IN ANY ACTION, SUIT, OR PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR RELATING IN ANY WAY TO THIS AGREEMENT, THE PARTIES KNOWINGLY, INTENTIONALLY, AND VOLUNTARILY, TO THE GREATEST EXTENT PERMITTED BY APPLICABLE LAW, UNCONDITIONALLY AND FOREVER WAIVE ANY RIGHT THEY MAY HAVE TO A TRIAL BY JURY.

11. **Further Assurances.** Each Party agrees to execute and deliver such documents and writings, and to undertake and perform such other actions and assurances, as may be reasonably required to carry out the intent and purposes of this Agreement.

12. **Interpretation.** The Parties affirm that this Agreement is a product of negotiation and joint authorship. As such, this Agreement is not to be construed or interpreted against or in

favor of any one party, regardless of which party may have contributed more toward the drafting of the Agreement.

13. **Severability.** In the event that any one or more terms, conditions or provisions of this Agreement shall, for any reason, be held invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect the enforceability of any other term, condition or provision of this Agreement.

14. **Review and Consent.** Each Party represents and warrants to the other that they have thoroughly read and reviewed the terms of this Agreement after consultation with legal counsel of their choosing, and that the terms and provisions contained herein are clearly understood and have been fully and unconditionally consented to by each Party.

15. **Effectiveness.** This Agreement shall become effective upon the date of the last signature on the signature pages below ("Effective Date").

The undersigned have executed this Settlement Agreement and Mutual General Release as of the Effective Date.

HARBOR BAY COMMUNITY
DEVELOPMENT DISTRICT

By: Dean L. Walters
Name: Dean L. Walters
Title: Vice Chair
Date: 7-23-26

BEST PRICE ROOFING, INC.

By: Ray Sarmiento
Name: Ray Sarmiento
Title: President
Date: 07/14/2026

Tab 8

HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT

District Office – Wesley Chapel, Florida (813) 9994-1001
Mailing Address – 3434 Colwell Avenue Suite 200, Tampa, Florida 33614
www.harborbaycdd.org

May 18, 2026

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED
AND REGULAR U.S. MAIL

Patricia Maude
5203 Golden Isles Dr.
Apollo Beach, FL 33572

RE: Suspension of Amenities Privileges and Notice of Hearing

Ms. Maude:

This firm provides District management to the Harbor Bay Community Development District (“District”). It has come to my attention that on May 15, 2026, you exhibited inappropriate behavior while interacting with a District employee while they were performing their duties in the community. Under the Harbor Bay Community Development District Amenities Rules Handbook (“Rules”), Part 1, General Usage Guidelines, Section 11, “Patrons and their Guests shall treat all staff members. . . with courtesy and respect. Failure to do so could result in the loss of Amenity privileges.” Moreover, Part 4, Section 4 provides “The District shall have the right to restrict, suspend, or terminate the Amenity access of any person and members of their household to use all or a portion of the Amenities for any of the following acts... Treating the District’s staff, contractors, representatives, residents, landowners (Patrons) or guests, in a harassing or abusive manner...”

Based upon your actions, your amenities privileges are immediately suspended pursuant to Part 4, Section 9 of the Rules. This suspension will remain in effect pending review at the June District Board of Supervisors meeting. Your suspension will be presented to the Board of Supervisors at the District’s regular monthly meeting scheduled for June 18, 2026, at 6:00 p.m. at 107 Manns Harbor Drive, Apollo Beach, FL 33572. You have a right to appear before the Board at the June meeting and offer testimony and evidence as to why the suspension should be lifted.

PLEASE GOVERN YOURSELF ACCORDINGLY,

Sincerely,



Lynn Hayes, District Manager

Cc: Andrew H. Cohen and Karla M. Armstrong, District Counsel
Harbor Bay Community Development District Board of Supervisors
Chastity Kelly, General Manager

Incident Report – Harbor Bay CDD

Date of Incident: May 15, 2026

Time of Incident: Approximately 5:30 PM

Location: Build-A-Burger Event – Harbor Bay CDD / MiraBay Clubhouse

Reporting Manager: Chastity Kelly, General Manager

On May 15, 2026, during the Build-A-Burger event held at Harbor Bay CDD, resident Ms. Pat Maude requested that her hamburger be prepared “rare.”

Ms. Maude was advised that, in accordance with food safety regulations, industry standards, and Harbor Bay CDD food service procedures, staff do not prepare ground beef products rare. She was respectfully informed that the burger could be prepared medium-well instead.

Following this interaction, Ms. Maude approached the Front Desk requesting a refund for her meal. As General Manager, I approved and processed the refund request. During the interaction, I asked Ms. Maude which server had assisted her so the matter could be properly documented. Ms. Maude responded that she did not know and began walking away.

I then respectfully asked Ms. Maude to return so I could further explain the food safety reasoning behind the decision. At that time, Ms. Maude pointed her finger directly in my face and stated, “Then I eat it.”

Due to the aggressive and disrespectful nature of the interaction toward District staff, I instructed Ms. Maude to leave the premises immediately and advised her that her amenity privileges were revoked pending further review. Ms. Maude then walked away and ignored staff direction.

This report is being documented for official Harbor Bay CDD records due to the inappropriate conduct directed toward District staff and failure to comply with staff directives.

Sincerely,

Chastity Kelly
General Manager
Harbor Bay CDD

Tab 9

HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT

REQUEST FOR REVIEW OF DOCK & BOAT LIFT PLANS

The undersigned owner seeks review by the Harbor Bay Community Development District of the following proposed improvement ("Improvements"): ☒ Dock OR ☒ Boat Lift OR ☐ Other (Specify here: _____), at the following location:

5709 SEA TURTLE PL.

APOLLO BEACH, FL. 33572

Application Must Include

- A. Complete specifications for the dock, mechanical lift or applicable option.
- B. Drawing showing dock / lift layout, location and spacing of the outer lift piling and showing the required wrapping of the piling.
- C. Provide the contractor's name and attach a copy of their current license and proof of all necessary current and up-to-date insurance coverage.
- D. Recorded Dock Easement.

The CDD has adopted the MiraBay Master Dock Plan for Canal Lots ("Canal Lots Master Dock Plan") and the MiraBay Master Dock Plan for Lagoon Lots ("Lagoon Lots Master Dock Plan," and together with the Canal Lots Master Dock Plan, "Master Dock Plans"). The CDD's review of the plans for the Improvements is limited to a determination of whether the Improvements are consistent with the Master Dock Plans, the District's Southwest Florida Water Management District ERP No. 44-18838 (as amended from time to time), and the District's rules, including but not limited to the Rule Regarding District Waterways and Boating Facilities. The undersigned property owner and listed contractor hereby acknowledge and agree that the undersigned shall be solely responsible for determining whether the improvements, alterations and/or additions described herein comply with all applicable laws, rules and regulations, code and ordinances, including, without limitation, zoning ordinances, subdivision regulations and current building codes, and shall further be responsible for obtaining all necessary legal rights to conduct the work and install and operate the Improvements, including but not limited to applicable permits, real estate rights, licenses, easements, HOA approvals, etc. The CDD shall have no liability or obligation to determine whether such improvements, alterations and/or additions comply with any such laws, rules, regulations, easements, codes or ordinances and/or whether any such rights and/or approvals have been obtained. Only the Improvements described herein are allowed. No substitutions, changes and/or alterations will be allowed without the express written approval of the CDD.

Applications must be received by the CDD Manager at jlansford@gms-tampa.com, 4648 Eagle Falls Place, Tampa, Florida 33619, (813)344-4844. **I agree to not begin work on improvements until I am notified in writing of the approval of the CDD. A fine may be imposed for any work started prior to approval.**

I understand and agree as follows:

- a) I have reviewed the Master Dock Plans and the rules and policies of the CDD.
- b) My lot may be permitted to have a dock only if: 1) the dock is shown on the applicable dock plan, whether that is the Canal Lots Master Dock Plan or the Lagoon Lots Master Dock Plan, 2) the type of dock I propose is shown on the applicable dock plan, whether that is the Canal Lots Master Dock Plan or the Lagoon Lots Master Dock Plan, and 3) the dock is approved in writing.
- c) All Power Boats must be registered with the CDD, and the total number of registered Power Boats permitted in MiraBay is limited. Therefore, I may not be allowed to register more than one Power Boat if my dock is approved. Any registrations issued for Power Boats in excess of one Power Boat per lot are revocable at any time by the District in the District's sole discretion. The submission of this form to the District shall operate as the applicant's absolute consent to this potential revocation and waiver of any right to compensation from the District as a result of such revocation.

I further acknowledge and agree that in the event I, or any other owner or occupant of my lot violates any of these requirements, or violates any other rules or guidelines governing docks, lifts, accessories, and the docking of vessels, that I will be personally liable for all costs and expenses related to bringing these items into compliance, plus attorney fees and costs, including attorney fees and costs on appeal. I further acknowledge and agree that the CDD shall have all rights and remedies available at law or equity to enforce these requirements, rules, and guidelines, including but not limited to imposition of a reasonable fine pursuant to the CDD's rules and policies, as may be amended from time to time.

Property Owner Signature: _____

Property Owner Name: _____

Date: _____

Address: _____

City / State / Zip: _____

Phone Number: _____

Contractor Signature: _____

Contractor Name: _____

Date: _____

Address: _____

City / State / Zip: _____

Phone Number: _____

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please provide the affidavit required by Florida statute to the District Manager.

[CONTINUED ON NEXT PAGE]

RECOMMENDATION OF DISTRICT ENGINEER:

☐ RECOMMEND APPROVAL, contingent on: _____

☐ RECOMMEND DENIAL because _____

CDD BOARD APPROVAL:

☐ APPROVED, contingent on: _____

NOTE: If this is for a Personal Water Craft lift located on the canal wall, the applicant must complete (1) the Canal Wall Connection Application; and (2) the License Agreement (Personal Watercraft Lift). Please see the attached Exhibit 1, incorporated by this reference, for the Canal Wall Application and License Agreement (Personal Watercraft Lift).

☐ DENIED because __

Exhibit 1
HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT
4648 Eagle Falls Place, Tampa, Florida 33619
ATTN: District Manager

CANAL WALL CONNECTION APPLICATION

The undersigned ("Owner") represent that they are the owners of record for the property described below ("Property"). The Owner desires to install and maintain a mechanical personal watercraft lift ("Lift") on the canal retaining wall (a/k/a seawall) adjacent to the Property owned and maintained by the Harbor Bay Community Development District ("CDD"), and are submitting this application for that approval.

Owner(s) Name(s) Steven and Patricia Spangler

Lot Street Address 5709 SEA TURTLE PL.

City, State and Zip Code APOLLO BEACH, FL. 33572

Phone Number 813.767.7573

Lot Tax Folio Number 054191-1228

For Lifts being installed, please identify:

Contractor Name and License Number James March
SCC131152103

Contractor Phone Number 813.800.3625

(Attach Certificate of Insurance from Contractor)

Expected Start Date: ASAP Expected Completion Date: _____

This Canal Wall Connection Application, as well as the attached *License Agreement (Personal Watercraft Lift)*, is to be signed by all parties named as grantee or transferee in the most recent deed or other conveyance instrument recorded in the Official Records of Hillsborough County for the Property. **Owner agrees to abide by the terms of the License Agreement (Personal Watercraft Lift).**

Owner Signature:  Date: 6/8/2026

Date: _____

Received by: _____

Harbor Bay Community Development District

For Office Use Only

APPROVED ____ DISAPPROVED ____

Explanation for Disapproval (if applicable): _____

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please provide the affidavit required by Florida statute to the District Manager.

ATTACHMENTS: LICENSE AGREEMENT & CDD SPECIFICATIONS (IF APPLICABLE)

This instrument was prepared by and
upon recording should be returned to:

District Counsel, Harbor Bay CDD
APPLETON REISS, PLLC
215 N. Howard Ave. STE 200
Tampa, FL 33606

(This space reserved for Clerk)

Parcel ID for Property: U-29-31-19-71Y-000030-00014.0

**LICENSE AGREEMENT
(PERSONAL WATERCRAFT LIFT)**

This License Agreement (Personal Watercraft Lift) ("**Agreement**") is entered into as of this 8th
day of June, 2026, by and among:

The Harbor Bay Community Development District ("CDD"), a local unit of special purpose
government created pursuant to Chapter 190, *Florida Statutes*; and

Steven Spangler and Patricia Spangler (together,
"**Owner**"), the fee simple owners of the "**Property**" identified as:

Lot 14, Block 30, as per the plat ("**Plat**") identified as Phase 3B-2, and recorded in Plat
Book 98, Pages 54 et seq., of the Public Records of Hillsborough County, Florida.

WITNESSETH:

WHEREAS, CDD is a special-purpose unit of local government that provides community
infrastructure for the MiraBay community, including the community's master storm water system and, as
part of that, a canal retaining wall, which is also referred to as a seawall ("**Canal Wall**"); and

WHEREAS, Owner owns the Property within MiraBay; and

WHEREAS, as part of the Plat, among other things, CDD holds certain drainage and other
easements ("**Easements**") on the Property that allow CDD to install and maintain the Canal Wall and its
related components; and

WHEREAS, Owner has requested authorization to install and maintain a mechanical personal
watercraft lift ("**Lift**") on the Canal Wall immediately adjacent to the Property; and

WHEREAS, subject to the terms of this Agreement, CDD desires to grant Owner a license to
install and maintain the Lift;

NOW, THEREFORE, in exchange for the mutual promises set forth herein, the receipt and
sufficiency of which are hereby acknowledged, it is understood and agreed as follows:

1. **Recitals.** The recitals set forth above are acknowledged as true and correct and are
incorporated herein by reference.

2. **License for Installation & Maintenance of Lift; Limitation.** Subject to the terms of this

Agreement, CDD hereby grants Owner a non-exclusive, revocable license for the sole purpose of installing and maintaining the Lift on the Canal Wall. Owner acknowledges that this Agreement authorizes only installation and maintenance of the Lift on the Canal Wall, and does not authorize any other impact or other alteration to the Canal Wall.

3. **Owner Responsibilities.** Owner has the following responsibilities:

- a. Owner shall be fully responsible for the installation and maintenance of the Lift, including all costs, and shall conduct such work in accordance with any CDD-approved specifications, as amended from time to time.
- b. Owner shall use a licensed and insured contractor to perform any installation and maintenance work pursuant to this Agreement.
- c. Owner shall ensure that the installation and maintenance of the Lift does not interfere with the CDD's rights in the Easements, and does not damage any property of CDD or any third party's property. Among other things, Owner shall be responsible for restoring any impact to the grass swale behind the Canal Wall, and shall further ensure that any installation and/or maintenance does not damage the Canal Wall or other related improvements, including, but not limited to, tie-back anchors, cap, and sheeting. In the event of any such damage, Owner shall immediately notify CDD, in which case CDD, at CDD's option, shall either direct Owner to repair the damage at Owner's expense, or shall conduct such repairs at Owner's expense.
- d. Owner shall be responsible for ensuring that the installation and maintenance of the Lift are conducted in compliance with all applicable laws, rules, and regulations, including, but not limited to, building codes and set back requirements.
- e. Owner shall keep CDD's Easements free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Owner's exercise of rights under this Agreement, and Owner shall immediately discharge any such claim or lien.
- f. CDD, by entering into this Agreement, does not represent that CDD has authority to provide all necessary approvals for connection of the Lift. Instead, the Owner shall be responsible for obtaining any and all applicable permits and approvals relating to the work, including, but not limited to, any approvals (if any) of the MiraBay Homeowners Association, Inc. ("**Association**") and any other necessary legal interests and approvals.
- g. Upon completion of the installation, the Lift will be owned by the Owner. Owner shall be responsible for the maintenance and repair of any such Lift, and agrees to maintain the Lift in good condition and consistent with any CDD-approved specifications, as amended from time to time.

4. **Existing Rights.** Nothing herein is intended to limit or diminish in any way the CDD's existing rights in the Easements. The permission granted herein is given to Owner as an accommodation and is revocable at any time. Owner acknowledges the legal interest of the CDD in the Easements described above and agrees never to deny such interest or to interfere in any way with CDD's use. Owner will exercise the privilege granted herein at Owner's own risk, and agrees that Owner will never claim any damages against CDD for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the CDD. Owner further acknowledges that, without notice, and without

recourse against the CDD, the CDD may revoke this Agreement and remove the Lift at Owner's expense, and that the CDD is not obligated to re-install the Lift as a result of the removal.

5. **Indemnification.** Owner agrees to indemnify, defend, and hold harmless the CDD, the Association, Hillsborough County, the Southwest Florida Water Management District, and any property management companies of the CDD and Association, as well as any officers, supervisors, staff, engineers, attorneys, agents and representatives of the foregoing (each an "Indemnitee"), against all liability for damages and expenses resulting from, arising out of, or in any way connected with, this Agreement or the exercise of the privileges granted hereunder. Provided however, nothing in this Agreement requires Owner to indemnify an Indemnitee for an Indemnitee's percentage of fault if the Indemnitee is adjudged to be more than 50% at fault for any claims against the Indemnitee and Owner as jointly liable parties; however, Owner shall indemnify an Indemnitee for any and all percentage of fault attributable to Owner for claims against an Indemnitee, regardless whether the Indemnitee is adjudged to be more or less than 50% at fault.

6. **Covenants Run with the Land.** This Agreement, and all rights and obligations contained herein, shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors and assigns, including, but without limitation, all subsequent owners of any portions of the property described herein and all persons claiming under them. Whenever the word "Owner" is used herein, it shall be deemed to mean the current owner of the Property and its successors and assigns. Upon the sale of the Property, Owner shall advise the subsequent owner of the terms and conditions of this Agreement. The CDD may at its option record this Agreement in the public records of Hillsborough County.

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

8. **Attorney's Fees & Costs.** The substantially prevailing party in any litigation to enforce the terms of this Agreement shall be entitled to reasonable attorney's fees, paralegal fees, expert witness fees, and costs.

9. **Counterparts.** This Agreement may be executed in counterparts. Any party hereto may join into this Agreement by executing any one counterpart. All counterparts when taken together shall constitute one agreement.

[SIGNATURES ON FOLLOWING PAGES]

[SIGNATURE PAGE TO LICENSE AGREEMENT (PERSONAL WATERCRAFT LIFT)]

Witnesses:

By: *Steven Spangler*

Steven Spangler
Print Name

5709 Sea Turtle Pl. ~~SS~~ Apollo Beach FL 33572
Witness Address 1

Witness Address 2

By: *Kayla Ann March*

Kayla Ann March
Print Name

8209 Stiner Woods Dr.
Witness Address 1

Riverwood, FL 33569
Witness Address 2

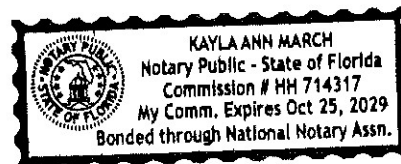
STATE OF FLORIDA)

COUNTY OF Hillsborough)

The foregoing instrument was acknowledged before me this 8 day of June, 2026, by Patricia Spangler. He (she) is personally known to me or he produced Driver License as identification.

Kayla Ann March
NOTARY PUBLIC

Kayla Ann March
(Print, Type or Stamp Commissioned Name of Notary Public)



[Signatures continue on following page]

IN WITNESS WHEREOF, the parties hereto have caused this License Agreement (Personal Watercraft Lift) to be executed the day and date first above written.

Witnesses:

By: [Signature]

Patricia Spangler
Print Name

5709 Sea ~~turtle~~ turtle PL
Address 1

Witness Address 1

Witness Address 2

By: [Signature]

Kayla Ann March
Print Name

8209 Stoner Woods Dr.
Address 1

Riverview, FL 33569
Address 2

Owner

By: [Signature]

Steven Spangler

Apollo Beach FL 33572

STATE OF FLORIDA)

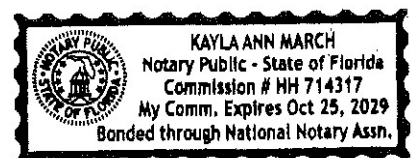
COUNTY OF Hillsborough)

The foregoing instrument was acknowledged before me this 8 day of June, 2026 by Steven Spangler ☒ He/she ☐ is personally known to me or ☒ produced Drivers License as identification.

[Signature]
NOTARY PUBLIC

Kayla Ann March
(Print, Type or Stamp Commissioned Name of Notary Public)

[Signatures continue on following page]



[SIGNATURE PAGE TO LICENSE AGREEMENT (PERSONAL WATERCRAFT LIFT)]

Witnesses:

**Harbor Bay
Community Development District**

By: _____

By: _____

Print Name

As Chairman / Vice Chairman of the Board of
Supervisors

Witness Address 1

Witness Address 2

By: _____

Print Name

Witness Address 1

Witness Address 2

STATE OF FLORIDA)

COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 20__, by _____, as Secretary of the Board of Supervisors of the Harbor Bay Community Development District, on behalf of said District. He/she [] is personally known to me or [] produced _____ as identification.

NOTARY PUBLIC

(Print, Type or Stamp Commissioned Name of Notary Public)

[End of signature pages]

This instrument was prepared by and
upon recording should be returned to:

(This space reserved for Clerk)

District Counsel, Harbor Bay CDD
APPLETON REISS, PLLC
215 N. Howard Ave. Ste. 200
Tampa, FL 33606

U-29-31-19-71Y-000030-00014.0

Parcel ID for Property: _____

**LICENSE AGREEMENT
(UTILITIES CONNECTION)**

This License Agreement (Utilities Connection) ("**Agreement**") is entered into as of this 8th day
of June, 2026, by and among:

The Harbor Bay Community Development District ("CDD"), a local unit of
special purpose government created pursuant to Chapter 190, *Florida Statutes*; and

Steven Spangler and Patricia Spangler
(together, "**Owner**"), the fee simple owners of the "**Property**" identified as:

Lot 14, Block 30, as per the plat ("**Plat**") identified as Phase 3B-2, and
recorded in Plat Book 98, Pages 54 et seq., of the Public Records of
Hillsborough County, Florida.

WITNESSETH:

WHEREAS, CDD is a special purpose unit of local government that provides community
infrastructure for the MiraBay community, including the community's master storm water system and, as
part of that, a canal retaining wall, which is also referred to as a seawall ("**Canal Wall**"); and

WHEREAS, Owner owns the Property within MiraBay; and

WHEREAS, as part of the Plat, among other things, CDD holds certain drainage and other
easements ("**Easements**") on the Property that allow CDD to install and maintain the Canal Wall and its
related components; and

WHEREAS, Owner has requested authorization to install (which shall include, without limitation,
any reconnection work) and maintain power and water utility lines ("**Utility Lines**") through the Canal
Wall and to Owner's dock; and

WHEREAS, in order to accommodate such requests, CDD has installed conduits in the Canal
Wall for certain lots, and/or established a specification for the placement of Utility Lines through the Canal
Wall for other lots (together, "**Utility Pass-Throughs**"); and

WHEREAS, subject to the terms of this Agreement, CDD desires to grant Owner a license to
install and maintain the Utility Lines using the Utility Pass-Throughs;

NOW, THEREFORE, in exchange for the mutual promises set forth herein, the receipt and sufficiency of which are hereby acknowledged, it is understood and agreed as follows:

10. **Recitals.** The recitals set forth above are acknowledged as true and correct and are incorporated herein by reference.

11. **License for Installation & Maintenance of Utility Lines; Limitation.** Subject to the terms of this Agreement, CDD hereby grants Owner a non-exclusive, revocable license to use the CDD-authorized Utility Pass-Throughs for the sole purpose of installing and maintaining the Utility Lines through the Canal Wall and to the dock at the Property. Owner acknowledges that this Agreement authorizes only the connection and maintenance of power and water utilities through the Canal Wall, and does not authorize any other impact or other alteration to the Canal Wall.

12. **Owner Responsibilities.** Owner has the following responsibilities:

- a. Owner shall be fully responsible for the installation and maintenance of the Utility Lines, including all costs, and shall conduct such work in accordance with any CDD-approved specifications, as amended from time to time.
- b. Owner shall ensure that any connection of Utility Lines through the Canal Wall is done using the CDD-authorized Utility Pass-Throughs.
- c. Owner shall use a licensed and insured contractor to perform any installation and maintenance work pursuant to the Agreement.
- d. Owner shall ensure that the installation and maintenance of the Utility Lines does not interfere with the CDD's rights in the Easements, and does not damage any property of CDD or any third party's property. Among other things, Owner shall be responsible for restoring any impact to the grass swale behind the Canal Wall, and shall further ensure that any installation and/or maintenance does not damage the Canal Wall or other related improvements, including, but not limited to, tie-back anchors, cap, and sheeting. In the event of any such damage, Owner shall immediately notify CDD, in which case CDD, at CDD's option, shall either direct Owner to repair the damage at Owner's expense, or shall conduct such repairs at Owner's expense.
- e. Owner shall be responsible for ensuring that the installation and maintenance of the Utility Lines are conducted in compliance with all applicable laws, rules, and regulations, including, but not limited to, building codes and set back requirements.
- f. Owner shall keep CDD's Easements free from any materialmen's or mechanic's liens and claims or notices in respect to such liens and claims, which arise by reason of the Owner's exercise of rights under this Agreement, and Owner shall immediately discharge any such claim or lien.
- g. CDD, by entering into this Agreement, does not represent that CDD has authority to provide all necessary approvals for connection of the Utility Lines. Instead, the Owner shall be responsible for obtaining any and all applicable permits and approvals relating to the work, including, but not limited to, any approvals (if any) of the MiraBay Homeowners Association, Inc. ("**Association**") and any other necessary legal interests and approvals.
- h. Upon completion of the installation, the Utility Lines will be owned by the Owner. Owner shall be responsible for the maintenance and repair of any such Utility Lines, and agrees to maintain the Utility Lines in good condition and consistent with any CDD-approved specifications, as amended from time to time.

13. **Existing Rights.** Nothing herein is intended to limit or diminish in any way the CDD's existing rights in the Easements. The permission granted herein is given to Owner as an accommodation and is revocable at any time. Owner acknowledges the legal interest of the CDD in the Easements described

above and agrees never to deny such interest or to interfere in any way with CDD's use. Owner will exercise the privilege granted herein at Owner's own risk, and agrees that Owner will never claim any damages against CDD for any injuries or damages suffered on account of the exercise of such privilege, regardless of the fault or negligence of the CDD. Owner further acknowledges that, without notice, and without recourse against the CDD, the CDD may revoke this Agreement and remove the Utility Lines at Owner's expense, and that the CDD is not obligated to re-install the Utility Lines as a result of the removal.

14. **Indemnification.** Owner agrees to indemnify, defend, and hold harmless the CDD, the Association, Hillsborough County, the Southwest Florida Water Management District, and any property management companies of the CDD and Association, as well as any officers, supervisors, staff, engineers, attorneys, agents and representatives of the foregoing (each an "Indemnatee"), against all liability for damages and expenses resulting from, arising out of, or in any way connected with, this Agreement or the exercise of the privileges granted hereunder. Provided however, nothing in this Agreement requires Owner to indemnify an Indemnatee for an Indemnatee's percentage of fault if the Indemnatee is adjudged to be more than 50% at fault for any claims against the Indemnatee and Owner as jointly liable parties; however, Owner shall indemnify an Indemnatee for any and all percentage of fault attributable to Owner for claims against an Indemnatee, regardless whether the Indemnatee is adjudged to be more or less than 50% at fault.

15. **Covenants Run with the Land.** This Agreement, and all rights and obligations contained herein, shall run with the land and shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, successors and assigns, including, but without limitation, all subsequent owners of any portions of the property described herein and all persons claiming under them. Whenever the word "Owner" is used herein, it shall be deemed to mean the current owner of the Property and its successors and assigns. Upon the sale of the Property, Owner shall advise the subsequent owner of the terms and conditions of this Agreement. The CDD may at its option record this Agreement in the public records of Hillsborough County.

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

17. **Attorney's Fees & Costs.** The substantially prevailing party in any litigation to enforce the terms of this Agreement shall be entitled to reasonable attorney's fees, paralegal fees, expert witness fees, and costs.

18. **Counterparts.** This Agreement may be executed in counterparts. Any party hereto may join into this Agreement by executing any one counterpart. All counterparts when taken together shall constitute one agreement.

[SIGNATURES ON FOLLOWING PAGES]

IN WITNESS WHEREOF, the parties hereto have caused this License Agreement (Utilities Connection) to be executed the day and date first above written.

Witnesses:

By: Pct 7

Patricia Spengler
Print Name

5709 Sea turtle pl Apouo beach
Witness Address 1

Witness Address 2

By: Kayla Ann March

Kayla Ann March
Print Name

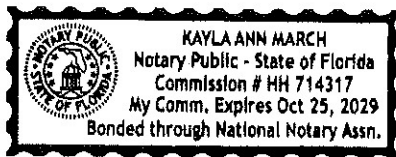
8209 Stoner Woods Dr.
Witness Address 1

Rivernew, FL. 33569
Witness Address 2

STATE OF FLORIDA)

COUNTY OF Hillsborough)

The foregoing instrument was acknowledged before me this 8 day of June, 2026 by Steven Spangler. ☒ he ☐ she ☐ is personally known to me or ☐ produced Drivers License as identification.



Kayla Ann March
NOTARY PUBLIC

Kayla Ann March
(Print, Type or Stamp Commissioned Name of Notary Public)

[Signatures continue on following page]

[SIGNATURE PAGE TO LICENSE AGREEMENT (UTILITIES CONNECTION)]

Witnesses:

Owner

By: [Signature]

By: [Signature]
Patricia Spangler

Steven Spangler
Print Name

5709 Sea Turtle PL Apollo Beach FL 33572
Witness Address 1

Witness Address 2

By: [Signature]

Kayla Ann March
Print Name

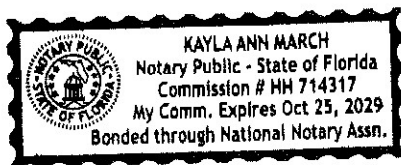
8209 Stiner Woods Dr.
Witness Address 1

Riverview, FL 33569
Witness Address 2

STATE OF FLORIDA)

COUNTY OF Hillsborough)

The foregoing instrument was acknowledged before me this 8 day of June, 2026, by Patricia Spangler. He (she) [initials] is personally known to me or X produced Drivers License as identification.



[Signature]
NOTARY PUBLIC

Kayla Ann March
(Print, Type or Stamp Commissioned Name of Notary Public)

[Signatures continue on following page]

[SIGNATURE PAGE TO LICENSE AGREEMENT (UTILITIES CONNECTION)]

Witnesses:

**Harbor Bay
Community Development District**

By: _____

By: _____

Print Name

As Chairman / Vice Chairman of the Board of
Supervisors

Witness Address 1

Witness Address 2

By: _____

Print Name

Witness Address 1

Witness Address 2

STATE OF FLORIDA)

COUNTY OF _____)

The foregoing instrument was acknowledged before me this ____ day of _____, 20__, by _____, as Secretary of the Board of Supervisors of the Harbor Bay Community Development District, on behalf of said District. He/she [] is personally known to me or [] produced _____ as identification.

NOTARY PUBLIC

(Print, Type or Stamp Commissioned Name of Notary Public)

[End of signature pages]

HARBOR BAY COMMUNITY DEVELOPMENT DISTRICT

4648 Eagle Falls Place, Tampa, Florida 33619

ATTN: District Manager

UTILITIES CONNECTION APPLICATION

The undersigned ("Owner") represent that they are the owners of record for the property described below ("Property"). The Owner desires to install (which shall include, without limitation, any reconnection work) and maintain power and water lines through the canal retaining wall (a/k/a seawall) adjacent to the Property owned and maintained by the Harbor Bay Community Development District ("CDD"), and are submitting this application for that approval.

Owner(s) Name(s) Steven and Patricia Spangler

Lot Street Address 5709 SEA TURTLE PL.

City, State and Zip Code APOLLO BEACH, FL. 33572

Phone Number 813.767.7573

Lot Tax Folio Number 054191-1228

For power and water lines being installed (which shall include, without limitation, the reconnection of existing lines) please identify:

Contractor Name and License Number James March
SCC131152103

Contractor Phone Number 813.800.3625

(Attach Certificate of Insurance from Contractor)

Expected Start Date: ASAP Expected Completion Date: _____

This Utilities Connection Application, as well as the attached *License Agreement (Utilities Connection)*, is to be signed by all parties named as grantee or transferee in the most recent deed or other conveyance instrument recorded in the Official Records of Hillsborough County for this property. **Owner agrees to abide by the terms of the License Agreement (Utilities Connection).**

Owner Signature: [Signature] Date: 6/8/2026

Co-Owner Signature: [Signature] Date: 6-8-26

Date: _____

Received by: _____

Harbor Bay Community Development District

For Office Use Only APPROVED _____ DISAPPROVED _____ Explanation for Disapproval (if applicable): _____ _____ _____
--

PRIVACY NOTICE: Under Florida's Public Records Law, Chapter 119, Florida Statutes, the information you submit on this form may become part of a public record. This means that, if a citizen makes a public records request, we may be required to disclose the information you submit to us. Under certain circumstances, we may only be required to disclose part of the information submitted to us. If you believe that your records may qualify for an exemption under Chapter 119, Florida Statutes, please provide the affidavit required by Florida statute to the District Manager.

ATTACHMENTS: LICENSE AGREEMENT & CDD SPECIFICATIONS (IF APPLICABLE)



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/23/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Atlas Insurance Agency 7120 Beneva Road Sarasota FL 34238	CONTACT NAME: Construction Certificates	FAX (A/C, No): 941-552-4099	
	PHONE (A/C, No, Ext): 941-366-8424	E-MAIL ADDRESS: constructioncerts@atlasinsuranceagency.com	
INSURED March Marine Construction Co. 8209 Stoner Woods Drive Riverview FL 33569	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: RLI Insurance Company		13056
	INSURER B: American Interstate Insur Co		31895
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES CERTIFICATE NUMBER: 1294128266 REVISION NUMBER:

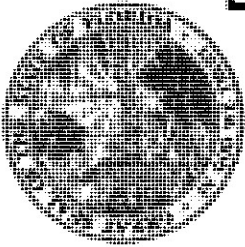
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:	Y	Y	MRP0200778	1/1/2026	1/1/2027	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 50,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 Marine P&I \$ 1,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			MAP0000103	1/1/2026	1/1/2027	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	Y	AVWCFL3438562026	1/1/2026	1/1/2027	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Pollution Liability	Y	Y	MRP0200778	1/1/2026	1/1/2027	Each Occurrence 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
USL&H is included in Workers Compensation
The Certificate Holder is included as Additional Insured as required by written contract, but limited to the operations of the insured under said contract, with respect to General Liability and Pollution Coverage. A Waiver of Subrogation is granted in favor of Additional Insured as required by written contract but limited to the operations of the Insured under said contract with respect to General Liability, Pollution and Employers Liability.

CERTIFICATE HOLDER	CANCELLATION
Hillsborough County Development Services 601 E. Kennedy Blvd. 19th FL PO Box 1110 Tampa FL 33601	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 

Ron DeSantis, Governor



Melanie S. Griffin, Secretary



STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

CONSTRUCTION INDUSTRY LICENSING BOARD

THE MARINE SPECIALTY CONTRACTOR HEREIN IS CERTIFIED UNDER THE
PROVISIONS OF CHAPTER 489, FLORIDA STATUTES

MARCH, JAMES P III

MARCH MARINE CONSTRUCTION CO.
8209 STONER WOODS DR
RIVERVIEW FL 33569

LICENSE NUMBER: SCC131152103

EXPIRATION DATE: AUGUST 31, 2026

Always verify licenses online at MyFloridaLicense.com

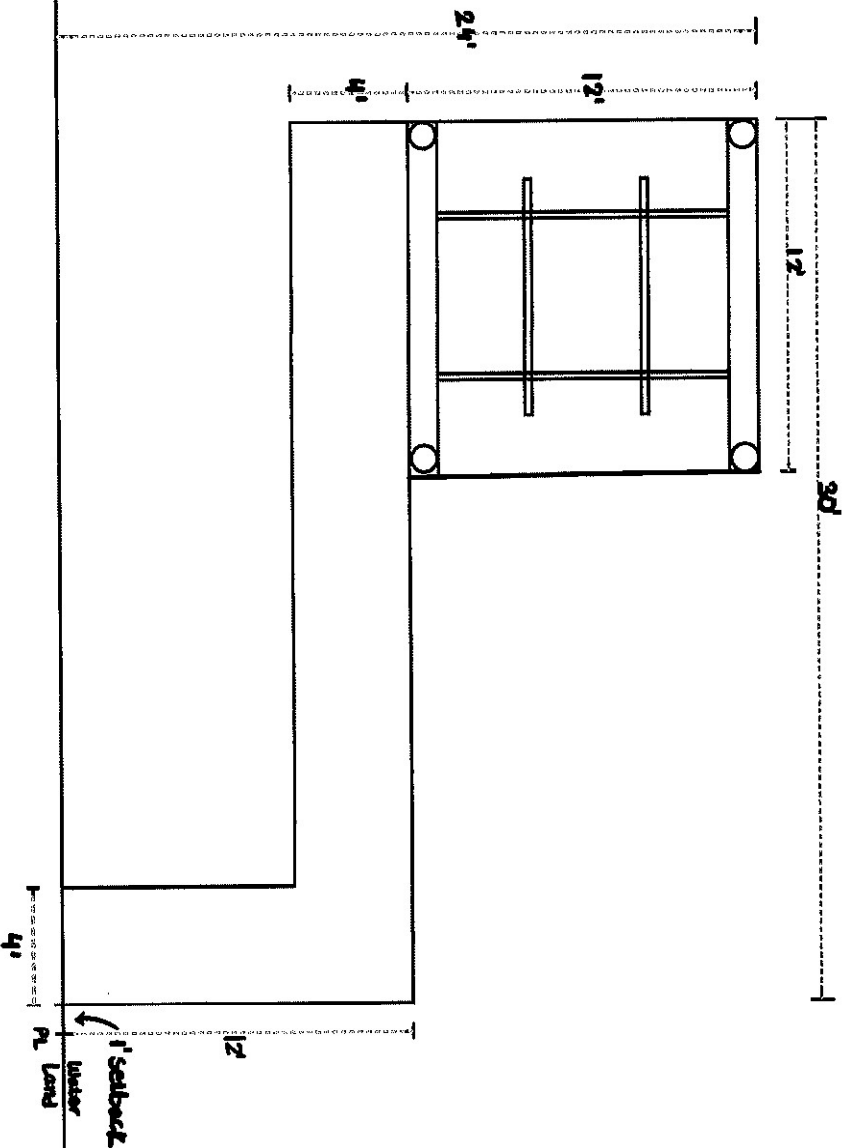
ISSUED: 06/26/2024

Do not alter this document in any form.

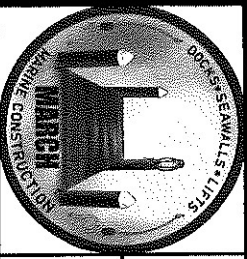
This is your license. It is unlawful for anyone other than the licensee to use this document.



Project Details/Notes:
 o Installation of 12k lift to
 Existing Mirafly "L" Shaped
 Dock.



Plan Type:
☐ Site ☒ Plan ☐ Profile
 Scale:



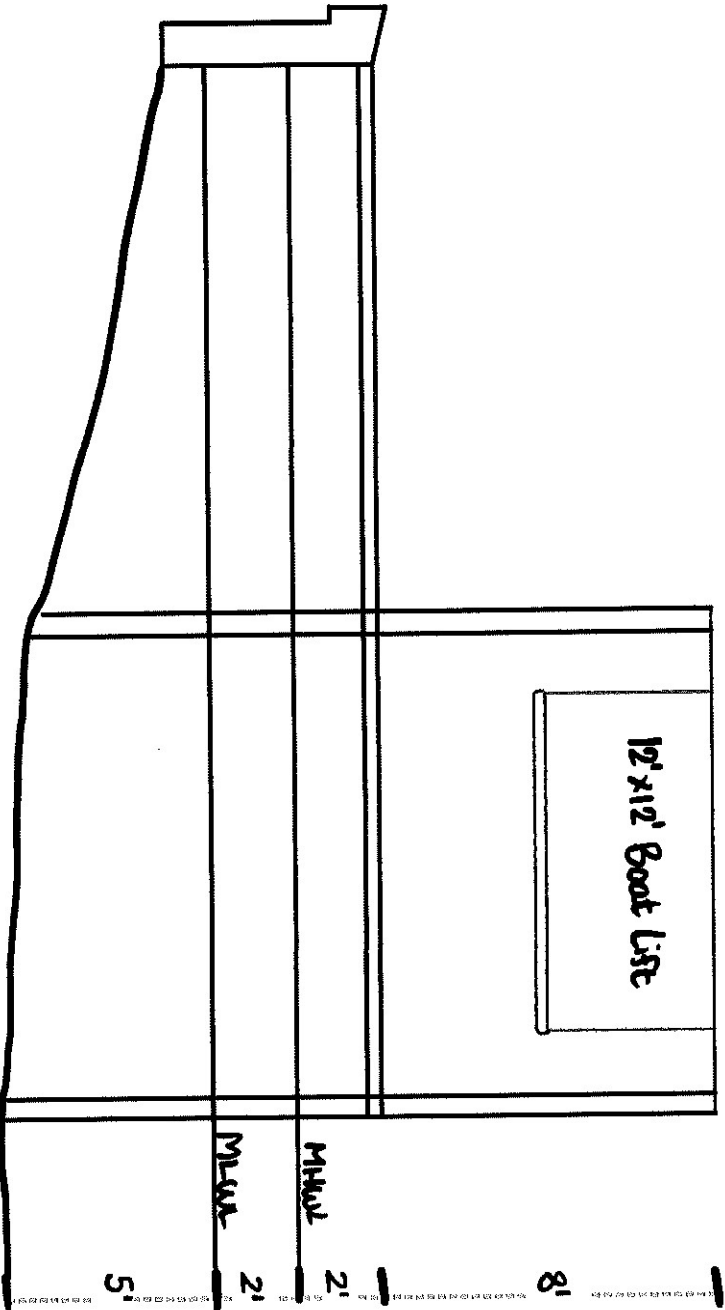
MARCH MARINE CONSTRUCTION CO.
 James March
 Licensed Marine Contractor
 SCC131152103
Contact us:
 Phone: (813)800-3625
 Email: kayla@marchmarineconstruction.com
 Website: www.marchmarineconstruction.com

Client Name: Steven & Patricia Sponsler
Contact Number: (813)969-7573
Site Location:
 5709 Sea Turtle Pl.
 Apollo Beach, FL 33512

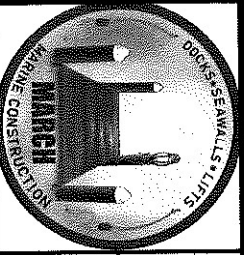
Permitting Agency: ☐ EPC ☒ MPTB
Shoreline Length: ft
Canal Width: ft
Max Allowable Area: Sqft
Scope of Work:
☐ Deck ☐ Dock ☐ Wall ☐ Riprap
☒ Lift ☐ Arbor ☐ Pile ☐ Other
 If Other, Please Describe:

24'

12'



Plan Type:
☐ Site ☐ Plan ☒ Profile
Scale:



MARCH MARINE CONSTRUCTION CO.
James March
Licensed Marine Contractor
SCC131152103
Contact us:
Phone: (813)800-3625
Email: kayla@marchmarineconstruction.com
Website: www.marchmarineconstruction.com

Client Name: Steven & Patricia Sponger
Contact Number: (912)969-7593
Site Location:
5709 Sea Turtle Pl.
Apollo Beach, FL 33592

Permitting Agency: ☐ EPC ☒ PTB
Shoreline Length: _____ ft
Canal Width: _____ ft
Max Allowable Area: _____ Sqft
Scope of Work:
☐ Deck ☐ Dock ☐ Wall ☐ Riprap
☒ Lift ☐ Arbor ☐ Pile ☐ Other
If Other, Please Describe:

Project Details/Notes:
• Installation of 13K lift to Existing Mirabay "L" shaped Dock.

w/c Alday Bonalsen

Prepared by:
Donna S. Jannazzo
Fuentes and Kreischer
8905 Regents Park Drive, Suite 210
Tampa, Florida 33647
File No: 05-594-N

INSTR # 2006314366

O BK 16652 PG 0885

Pgs 0885 - 888; (4pgs)

RECORDED 06/29/2006 10:42:28 AM
PAT FRANK CLERK OF COURT
HILLSBOROUGH COUNTY
DOC TAX PD(F.S.201.02) 98.00
DEPUTY CLERK A Scott

**DOCK EASEMENT, COVENANTS AND RESTRICTIONS
FOR
LOT 14, BLOCK 30 OF MIRABAY PHASE 3B-2
PER PLAT BOOK 98, PAGE 54-67,
HILLSBOROUGH COUNTY, FLORIDA**

THIS DOCK EASEMENT, COVENANTS AND RESTRICTIONS (the "Dock Easement Document") is made, executed, granted, imposed and declared this 31st day of May, 2006, by **TERRABROOK APOLLO BEACH, L.P.**, a Delaware limited partnership ("Terrabrook") to and in favor of the Owner (as that term is defined below) of the Lot described above.

BACKGROUND

The term "Benefitted Lot" shall mean and refer to the lot described above in the title of this Dock Easement Document. The term "Owner" shall mean and refer to the fee simple record owner of a lot. The term "Declarant" shall refer to Terrabrook and any "Successor Declarant" as that term is defined in the Amended and Restated Declaration of Covenants, Restrictions and Easements for MiraBay (the "Declaration") recorded at O.R. Book 12837, Page 1725, of the Public Records of Hillsborough County, Florida. The term "Dock Structure" shall refer to a dock consisting of a deck/walking surface on pilings and/or floatation devices or materials constructed or to be constructed by Declarant in the Tract (hereafter defined). Unless otherwise expressly provided herein capitalized terms used herein shall have the same meaning as those capitalized terms set forth in the Declaration.

Terrabrook is the fee simple record owner of the following described tract (the "Tract") :

TRACT C-3, MIRABAY PHASE 3B-2, according to the plat (the "Plat") thereof as recorded in Plat Book 98, Page 54-67 of the public records of Hillsborough County, Florida.

The Tract contains a canal or lagoon (the canal or lagoon being referred to as a "Waterbody") which is at the rear of the Benefitted Lot. Declarant wishes to grant to the Owner of the Benefitted Lot certain rights to own, maintain and enjoy a Dock Structure which Declarant will build in the Waterbody for the Owner.

ARTICLE I
EASEMENT FOR DOCK STRUCTURE

For \$10.00 and other valuable considerations, the receipt of which are hereby acknowledged, Declarant does hereby give, grant and convey to the Owner of the Benefitted Lot a perpetual non-exclusive easement (the "Dock Easement") to own, maintain, repair and replace the Dock Structure serving the Benefitted Lot at the location in the Tract where the Dock Structure is originally installed by Declarant. The easement granted by this Article is on and over that portion (the "Dock Structure Area") of the Tract lying immediately under said Dock Structure originally installed by Declarant and includes the right to own, maintain, repair and replace pilings on the bottom of the Tract at the locations where the original pilings supporting the Dock Structure are installed by the Declarant. In the case of lagoon lots, the Dock Structure may include two Inner Lift Pilings installed by the Owner, and the easement granted hereby shall include the right to own, maintain, repair and replace the Inner Lift Pilings at the location where they were originally installed by the Owner. Once the Dock Structure has been constructed by Declarant, Declarant shall have the right (but not the obligation) to record in the public records a notice (a "Notice of Dock Structure Area") describing (by metes and bounds description or by means of a sketch) the Dock Structure Area, in order to provide future purchasers of the Benefitted Lot record notice of the Dock Structure Area covered by this Dock Easement. No party other than Declarant shall be required to join in the Notice of Dock Structure Area in order to make it effective and binding on the Owner (and all future owners) of the Benefitted Lot. The easement granted by this Article I shall be confined to the Dock Structure Area. The Dock Easement granted in this Article I shall be appurtenant to and run with the title to the Benefitted Lot and shall inure to the benefit of all future Owners of the Benefitted Lot. The Dock Easement granted in this Article I may be amended by a document executed by the fee simple owner of the Tract and by the Owner of the Benefitted Lot.

ARTICLE II
EASEMENT FOR OUTER LIFT PILINGS

In addition to the easement for the Dock Structure which is granted in Article I, the Owner of the Benefitted Lot shall have and is hereby granted a perpetual non-exclusive easement to install, maintain, repair and replace 2 pilings (the "Outer Lift Pilings") on the bottom of the Tract outside the Dock Structure Area. The Outer Lift Pilings are pilings which are not physically attached to the Dock Structure and which are designed as the outer supports of a boat lift. The responsibility for installing the Outer Lift Pilings shall be that of the Owner of the Benefitted Lot, and the Declarant shall have no responsibility for such installation. The Outer Lift Pilings must be located within 12 feet of the two inner lift pilings (the "Inner Lift Pilings") (The Inner Lift Pilings will be physically attached to the Dock Structure). The exact location of the Outer Lift Pilings must be approved by the ECC before they are installed. The easement for Outer Lift Pilings granted in this Article II shall be appurtenant to and run with the title to the Benefitted Lot and shall inure to the benefit of all future Owners of the Benefitted Lot. The easement for Outer Lift Pilings granted in this Article II may be amended by a document executed by the fee simple owner of the Tract and by the Owner of the Benefitted Lot.

ARTICLE III
EASEMENT FOR OTHER DOCK ENCROACHMENTS

Some portions of the Dock Structures may inadvertently be constructed by Declarant so that they encroach slightly into the Dock Structure Area serving an adjoining Lot. If such an encroachment exists as the result of the Declarant's original construction of a Dock Structure, any such encroaching Dock Structure shall also automatically have and is hereby granted an easement for such encroachment so long as it exists, and, in the event the encroaching Dock Structure must be replaced in the future, the replacement Dock Structure shall have an easement for an encroachment of the same degree and size as the original encroaching Dock Structure. The easement for the inadvertent encroachments of Dock Structures granted in this Article III shall be appurtenant to and run with the ownership of the encroaching Dock Structure. The easement for encroachments of Dock Structures granted in this Article III may be amended by a document executed by the owner of the encroaching Dock Structure and the owner of the Dock Structure onto which it encroaches.

ARTICLE IV
OWNERSHIP OF WATERBODY

The fee simple title to the Tract shall remain vested in Declarant, until Declarant conveys such title to the Community Development District or such other party as the Declarant may determine, subject however to this Dock Easement Document.

ARTICLE V
COVENANTS AND RESTRICTIONS

1. Each Owner of a Benefitted Lot served by a Dock Structure shall be obligated to indemnify and hold harmless Declarant, and its officers, directors, partners, employees and agents (all of the foregoing collectively the "Indemnified Parties"), from and against any claims, losses or liabilities arising out of or related to the use of the Dock Structure by any party. The Owner's obligation to indemnify the Indemnified Parties shall include, but not be limited to: (a) claims arising out of accidents occurring on the Dock Structure or as a result of a person falling or jumping from the Dock Structure; (b) claims arising out of the utilization of the Dock Structure to tie up or hoist a Watercraft; (c) claims arising out of Watercraft running into the Dock Structure. The Owner's obligation to indemnify the Indemnified Parties shall include claims, losses or liabilities caused in whole or in part by the negligence of the Indemnified Parties.

2. The covenants and restrictions imposed in this Article V shall exist for a term of 30 years from the recording of this Dock Easement Document and shall automatically renew for additional successive 10-year terms unless during any 10-year renewal period these covenants and restrictions are terminated by a document executed by the Declarant and the Owner of the Benefitted Lot. The covenants and restrictions contained in this Article V may be amended by a document executed by the Declarant and the Owner of the Benefitted Lot.

ARTICLE VI
MISCELLANEOUS

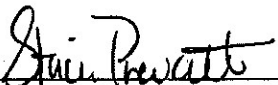
Article and paragraph captions are for reference only, and shall not be considered in interpreting the contents of that article or paragraph, nor shall they be deemed to limit the scope of that article or paragraph. In any legal or arbitration proceeding arising out of or related to this Dock Easement Document, the prevailing party shall be entitled to recover its attorneys fees and costs incurred in connection with such proceeding.

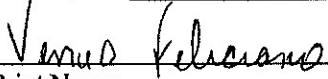
IN WITNESS WHEREOF, the Declarant has executed this Dock Easement Document.

Signed, sealed and delivered
in the presence of:

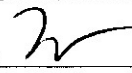
TERRABROOK APOLLO BEACH, L.P., a
Delaware limited partnership

By: **TERRABROOK APOLLO BEACH GP,**
L.L.C., a Delaware limited liability
company
General Partner


Print Name: Stacie Prevatt


Print Name: Venus Feliciano

STATE OF Florida
COUNTY OF Hillsborough

By: 
Name: W. Don Whyte
Vice President
205 Manns Harbor Drive
Apollo Beach, Florida 33572

I HEREBY CERTIFY that on this day, before me, a Notary Public duly authorized in the state and county named above to take acknowledgments, personally appeared W. Don Whyte, the person described as Vice President of **TERRABROOK APOLLO BEACH GP, L.L.C.**, a Delaware limited liability company, in the foregoing instrument, and he/she acknowledged before me that he/she executed it in the name of and for that limited liability company as the General Partner of **TERRABROOK APOLLO BEACH, L.P.**, a Delaware limited partnership, and that he/she was duly authorized by that limited liability company and that partnership to do so. He/she is personally known to me and did not take an oath.

WITNESS my hand and official seal in the county and state named above this 31st day of May, 2006


Notary Public
Print Name: _____

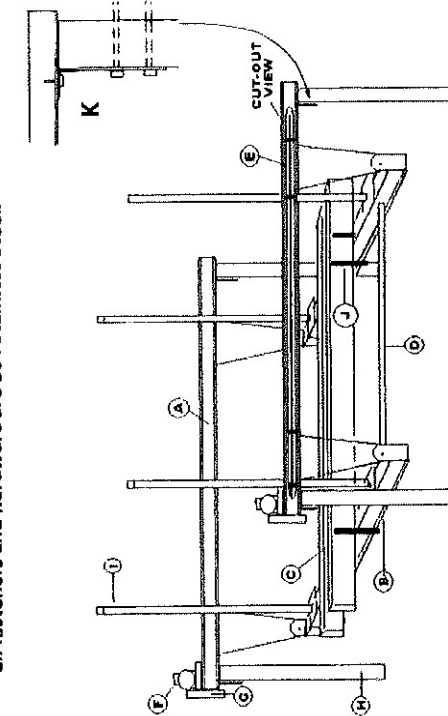


Bryon T. LoPresti
My Commission DD282458
Expires January 20, 2008

DAVIT MASTER ENGINEERING SPECIFICATIONS: ALUMINUM CRADLE LIFTS 7K - 25K

	A	B	C		D	E	F		F	F	H	I	J	K
	TOP (UPPER) BEAMS	CRADLE (LOWER) BEAMS	BUNK BOARDS	CABLE S.S.	CABLE SPREAD (SPANNER BEAMS)	DRIVE SHAFTS/ WINDER DIA.	CHAIN DRIVE MOTORS HP	DIRECT DRIVE MOTORS HP	BELT DRIVE MOTORS HP	PILING (QTY) / SIZE	GUIDE POSTS WEIGHT PIPE SIZE	ALUMINUM CHOCK ANGLES	ALUMINUM PILE/BEAM ATTACHMENT BRACKETS	
LIFT CAPACITY LBS.														
7000	150" X 6" X .1725"W X .28	144" 6HX .194"W X .29	3" X 10" 12' LONG (4) 5/16" X 20' or 5"x10" x 12' AL 1 PART	8'	SCHD 80 1.5" 2-3/8" DIA.	NA	(2) 3/4 HP 110V-220V-13A	(2) 3/4 HP 110V-220V-13.4A	(2) 3/4 HP 110V-26.8A 220V-13.4A	(4) 8"	2" X 10' PVC 1.5" ID X 7'	15" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
10,000	150" X 6" X .1725"W X .28	150" 8HX .235"W X .35	3" X 10" 12' LONG (4) 1/4" X 30' or 5"x10" x 12' AL 2 PART	8'	SCHD 80 1.5" 2-3/8" DIA.	NA	(2) 3/4 HP 110V-220V-13A	(2) 3/4 HP 110V-26A 220V-13A	(2) 3/4 HP 110V-26.8A 220V-13.4A	(4) 8"	2" X 10' PVC 1.5" ID X 7'	17" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
13,000	150" X 6" X .1725"W X .28	150" 8HX .255"W X .41	3" X 10" 12' LONG (4) 5/16" X 30' or 5"x10" x 12' AL 2 PART	8'	SCHD 80 1.5" 2-3/8" DIA.	NA	(2) 1 HP 110V-220V-14A	(2) 1 HP 110V-28A 220V-14A	(2) 3/4 HP 110V-26.8A 220V-13.4A	(4) 8"	2" X 10' PVC 1.5" ID X 7'	17" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
16,000	150" X 7" X .17275"W X .29	160" 10HX .196"W X .29	3" X 10" 14' LONG (4) 5/16" X 30' or 5"x10" x 14' AL 2 PART	8'	SCHD 80 1.5" 2-3/8" DIA.	NA	(2) 1.5 HP 110V-220V-15.2A	(2) 1.5 HP 110V-30.4A 220V-15.2A	NA	(4) 10"	2" X 10' PVC 1.5" ID X 7'	19" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
20,000	196" X 8" X .193"W X .35	204" 10HX .256"W X .41	3" X 10" 16' LONG (4) 3/8" X 35' or 5"x10" x 16' AL 2 PART	12'	SCHD 80 1.5" 3" DIA.	NA	(2) 1.5 HP 110V-220V-15.2A	(2) 1.5 HP 110V-30.4A 220V-15.2A	NA	(4) 10"	2.5" X 15' PVC 2" ID X 7'	20" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
20,000 4 MOTOR	210" X 8" X .193"W X .35	204" 10HX .256"W X .41	3" X 10" 16' LONG (4) 3/8" X 35' or 5"x10" x 16' AL 2 PART	12'	SCHD 80 1.5" 3" DIA.	NA	(4) 1 HP 220V-28A	(4) 1 HP 220V-28A	NA	(8) 10"	2.5" X 15' PVC 2" ID X 7'	20" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
25,000	210" X 8" X .253.75"W X .41	204" 12HX .297"W X .47	DBL 3" X 12" 16' LONG (4) 7/16" X 35' 2 PART	12'	SCHD 80 1.5" 3" DIA.	(2) 1.5 HP 110V-30.4A 220V-15.2A	NA	NA	NA	(4) or (6) 10"	2.5" X 15' PVC 2" ID X 7'	22" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	
25000 4 MOTOR	210" X 8" X .253.75"W X .41	204" 12HX .297"W X .47	DBL 3" X 12" 16' LONG (4) 7/16" X 35' 2 PART	12'	SCHD 80 1.5" 3" DIA.	NA	(4) 1.5 HP 220V-30.4A	(4) 1.5 HP 220V-30.4A	NA	(8) 10"	2.5" X 15' PVC 2" ID X 7'	22" WITH SS HARDWARE	13" 1/4" ALUMINUM TEE WITH: (2) 1/2" X 2" SS FRAME BOLTS (2) 1/2" SS PILE THROUGH BOLTS	

Structure is designed to withstand 145 mph winds Exposure "D" in accordance to ASCE 7-10 as well as 2017 Florida Building Code, 6th edition. Provided boats are not stored on lifts during high wind events and lifts are in full up position.
Bottom penetration to be in conformance with local regulations/code and a minimum of 10' into the subsurface. Structural components of DAVIT MASTER Lifts consist of 6061-T6 Marine Grade Aluminum, all fasteners and hardware are 304 Stainless Steel.



SAM COLE, P.E.
PROFESSIONAL ENGINEER
FL REGISTRATION NO. 49262

STRUCTURAL AND SITE
ENGINEERING
FLC of A NO. 26218

1120 PINELLAS BAYWAY
UNIT #210
TIERRA VERDE, FL 33715
727-363-9595
samcolego@gmail.com

SSE JOB NO. 18200
OCTOBER 3, 2019

Davit Master
BOAT LIFTS

5560 ULMERTON ROAD
CLEARWATER, FL 33760
727-573-4414
WWW.DAVITMASTER.COM
sales@davitmaster.com

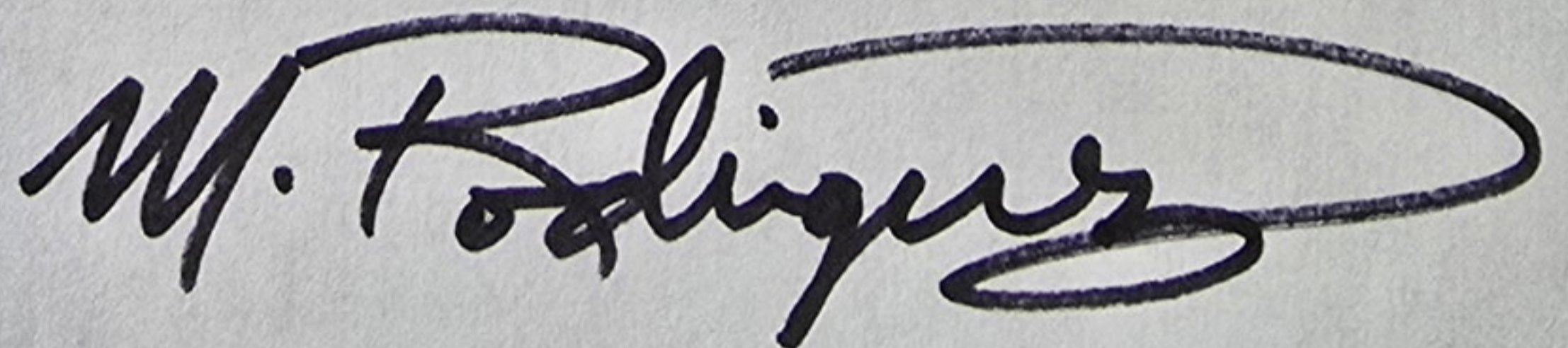
10/03/2019

Tab 10

Harbor Bay CDD
BOS

To Whom It May Concern:

I, Michael Rodriguez, do hereby
resign from the BOS of the
Harbor Bay CDD, effective as
of August 6, 2026.



M. Rodriguez
8/6/2026

Tab 11

From: [Lynn Hayes](#)
To: [Steven Finley](#)
Subject: RE: [EXTERNAL]Finley Resignation
Date: Wednesday, July 15, 2026 4:26:36 PM
Attachments: [40thfavicongreenandgrey_e7db390d-b56a-4e81-820d-2d16e2d0196e.png](#)
[greenphoneicon_fffdb76a-427d-4ea7-bc62-c4bf30e6bd77.png](#)
[greenemailicon_ce7bbebf-cb18-41f8-9fd8-4772d48fb5e6.png](#)
[40thanniversarylg_42839c1c-1902-44a8-957e-1930b9f32967.jpg](#)
[website_7ce9e7f4-af18-496f-b23a-3cff105895ab.png](#)
[linkedin_540330c1-c21b-49fd-9358-8e74e99a2af0.png](#)
[facebook_017d1b25-a4d1-4558-98f3-ef9c3853a1a5.png](#)
[youtube_1c44b89f-72f5-4416-ad50-3bdacbf54671.png](#)

Steve,

Thanks for letting me know and thank you for your service on the Harbor Bay Community Development District Board. I will reach out to the CDD BOS and staff to let them know.

Lynn Hayes
District Manager
Rizzetta & Company



813.994.1001



LHayes@rizzetta.com



40th Anniversary banner



Your Community. Our Focus.



Electronic Mail Notice: Under Florida law, e-mail addresses are public records. If you do not want your e-mail address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing.

This electronic message transmission and any attachments contain information from Rizzetta & Company, Inc. which may be confidential or privileged. The information is solely intended for the use of the individual or entity named above. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the contents of this information is prohibited. If you have received this electronic transmission in error, please immediately notify us by return email or telephone at (888) 208-5008 and delete the original message. Under Florida law, certain written communications with the sender of this message may be subject to public records disclosure requirements. Please be aware of this possibility when including personal information in your communications. Unless specifically indicated, the contents of this electronic message and its related attachments (including forwarded messages) do not constitute a legal opinion on behalf of the sender and/or Rizzetta & Company, Inc. Recipients of this message, whether directly addressed or not, should not rely upon or otherwise construe this message as legal advice. The sender is not a licensed financial advisor or securities broker; any financial topics addressed herein are for informational purposes and do not constitute investing advice. Thank you.

From: Steven Finley <sfinley@harborbaycdd.org>
Sent: Tuesday, July 14, 2026 3:48 PM
To: Lynn Hayes <LHayes@rizzetta.com>
Subject: [EXTERNAL]Finley Resignation

NOTICE: This email originated from outside of the organization.

Do not click links or open attachments unless you recognize the sender and know the content is safe. Please use the Phish Alert! button to report suspicious messages.

Dear Lynn,

Please accept this email as formal notification that I am resigning from my position on Seat 5 of the Harbor Bay Community Development District Board. This resignation is effective as of July 14, 2026.

Thank you.

Sincerely,

Steven Finley
Seat 5, HBCDD

Tab 12

DAVID COUCHMAN

Candidate for Appointment | Harbor Bay Community Development District Board of Supervisors

SUMMARY OF QUALIFICATIONS

MiraBay resident, community volunteer, and senior business and technology leader with extensive experience in financial analysis, budgeting, vendor oversight, contract negotiation, strategic planning, and organizational leadership. Committed to responsible stewardship of community resources, transparent decision-making, resident engagement, and the long-term success of Harbor Bay and MiraBay.

COMMUNITY SERVICE AND LOCAL INVOLVEMENT

MiraBay Mariners Board Member

Currently Serving on the Mariners Board within the neighborhood

- Serving on the MiraBay Mariners Board supporting neighborhood events, resident engagement, volunteer coordination, and community-building activities.
- Collaborate with fellow board members, residents, and volunteers to help strengthen neighborhood participation and the overall resident experience.

Community Service During Hurricane Helene Recovery

- Assisted residents in preparing their homes before Hurricane Helene through neighborhood outreach and storm-preparation efforts.
- Supported post-storm recovery operations by helping residents reset floating docks and restore waterfront properties in MiraBay.
- Volunteered in flood-impacted homes within the Bal Harbour and Shell Point communities, assisting with cleanup and restoration efforts.

MiraBay / Harbor Bay Resident

- Active community member with a vested interest in preserving MiraBay's quality of life, amenities, infrastructure, and long-term value.

PROFESSIONAL EXPERIENCE

IT Director | Rooms To Go

2013 – Present | Seffner, Florida

- Lead enterprise technology operations and strategic initiatives with emphasis on operational performance, accountability, service quality, and long-term planning.
- Manage leaders and teams responsible for critical business operations, issue resolution, process improvement, and cross-functional execution.
- Develop and implement strategies focused on cost control, efficiency, accountability, business continuity, and measurable service improvement.
- Built and mentored a high-performing leadership team accountable for delivering strategic initiatives across the organization.
- Created a companywide asset recovery program that reclaimed significant misplaced IT assets and established long-term waste-prevention processes.
- Led technical teams responsible for network, voice, resiliency, vendor coordination, licensing strategy, and operational continuity.
- Supported enterprise initiatives by translating complex issues into clear business recommendations for senior leadership.

RELEVANT QUALIFICATIONS FOR CDD BOARD SERVICE

Financial Stewardship Bachelor's degree in Accounting and professional experience applying budgeting, cost-benefit analysis, and responsible spending principles.	Vendor Accountability Experience managing vendor relationships, negotiating contracts, measuring outcomes, and holding service providers accountable to expectations.
Operational Oversight Experience overseeing complex operations, prioritizing competing needs, and building repeatable processes that improve service quality.	Resident-Focused Governance Commitment to listening to resident concerns, evaluating issues objectively, and making decisions that reflect community priorities.
Strategic Planning Experience developing long-term plans that balance immediate needs, fiscal responsibility, infrastructure resilience, and sustainable growth.	Leadership and Collaboration Proven record leading teams, developing leaders, resolving issues, and building alignment across stakeholders.

BOARD PRIORITIES IF APPOINTED

- Responsible spending and long-term financial stewardship.
- Vendor accountability, contract performance, and measurable service outcomes.
- Resident input, infrastructure maintenance, amenity oversight, and transparent decision-making.

EDUCATION AND CERTIFICATIONS

Bachelor of Applied Science in Accounting | University of South Florida
eCornell leadership certifications include Executive Leadership, Leading Remote Teams, and Performance Leadership.

STATEMENT OF INTEREST

I am seeking appointment to the Harbor Bay Community Development District Board of Supervisors because I care deeply about the future of our community. My professional background in accounting, leadership, strategic planning, vendor oversight, and operational improvement has prepared me to help ensure district resources are managed responsibly and effectively.

As a MiraBay resident and Mariners Board member, I understand the importance of preserving the quality of life that attracts residents to our community. I believe in listening to residents, evaluating issues objectively, and making decisions that balance fiscal responsibility with long-term community needs.

I would be honored to serve the residents of Harbor Bay and work collaboratively with fellow supervisors to support a prosperous, well-managed future for MiraBay.

Harbor Bay Community Development District
107 Manns Harbor Drive
Apollo Beach, FL 33572

August 5, 2026

Re: Opening on Board of Supervisors

Dear Harbor Bay CDD Supervisors:

I have an interest in filling the open seat on the Harbor Bay CDD Board. My wife Julia and I reside year-round in Sea Crest, after moving here 2 ½ years ago from another nearby community.

We love the Mirabay community and the new friends and acquaintances that we have made here. We have noted the significant improvements made recently and the more efficient operation of the amenities, as we regularly take advantage of the many opportunities available.

I would very much like to be part of what I hope is the continued improvement to our community and I bring a breadth of experience in leadership and executive management. I recently stepped down as executive director of a fast-growing non-profit based in the DC area and have assumed the role of Senior Fellow.

I bring a clean slate with no pre-existing judgements or agendas. I want what is best for our entire community; prudent financial management and oversight, common sense decision-making and respect for our residents and their opinions.

Gregory Wrightstone
202 Latitude Place
Apollo Beach, FL 33572
412-337-9572

Attachment: Resume

Gregory Wrightstone

202 Latitude Place, Apollo Beach, FL 33572 15317 | 412-337-9572 |
gwrightstone@gwrightstone.com

Professional Positions:

CO2 Coalition (501(c)(3), Senior Fellow, 4/2026 to Present

- Oversee creation of scientific reports, commentaries and legal documents (amicus curiae, congressional comments)
- Primary outward facing talent for media interviews, podcasts, government testimonies and presentations

CO2 Coalition (501(c)(3), Executive Director, 1/2021 to 4/2026

- Led remarkable expansion
 - Membership expanded sixfold
 - Donor base expanded a hundredfold and budget increased tenfold
- Oversaw a staff of 15 employees
- Primary media spokesman

Silver Crown Productions LLC, Founding Partner, 1/2015 to Present

- Publisher and distributor of scientific and science education books

Mountaineer Keystone, Founding partner and VP Exploration 1/2011 to 4/2014

- Initial equity funding of \$400 million
- Led exploration and development team for natural gas in the Appalachian Basin (Marcellus and Utica Shales)

Texas Keystone, Senior VP Exploration 1/1983 to 1/2011

- Largest exploration and development company in terms of wells drilled in the Northeast
- Led development team for shallow natural gas in the Appalachian Basin

EDUCATION

West Virginia University, Morgantown, WV | Master of Science, Geology - 1985

Waynesburg College, Waynesburg, PA | Bachelor of Science, Geology - 1979

STEPHANIE UNDERWOOD

MBA, BSN, RN

MOBILE: 813-695-5249
RJSLUNDERWOOD@GMAIL.COM

Dear Members of the Harbor Bay Community Development District Board of Supervisors,

Please accept this letter as my expression of interest in serving on the Harbor Bay Community Development District Board of Supervisors.

My husband and I recently made Harbor Bay our home, but this community has always been part of the place I call home. I am a lifelong Floridian who grew up in nearby Riverview, and my roots in this area run deep. My parents, sister, nieces, and many of my lifelong friends all live nearby. After years of military assignments, we intentionally chose to return to the Tampa area because this is home. When it came time to decide where we wanted to put down roots, we chose Harbor Bay—not simply because we loved the home, but because we wanted to become part of a community where we could build our lives and invest in its future.

I am a Registered Nurse with more than fourteen years of experience and hold a Master of Business Administration in Healthcare Management from Florida State University. I currently serve as the Women's Services Educator at HCA Florida Brandon Hospital, where I lead education and professional development for Labor & Delivery and Postpartum Services. I collaborate with physicians, nurses, and hospital leadership to develop educational programs, improve processes, and support high-quality patient care.

While my professional background is in healthcare rather than local government, the skills I've developed throughout my career are directly applicable to serving on the Board. Every day I evaluate complex situations, bring together people with different perspectives, communicate clearly, solve problems, and help implement meaningful improvements. As an educator, I believe informed decisions begin with listening, asking thoughtful questions, and fully understanding an issue before offering solutions. Those are the same principles I would bring to service on this Board.

Throughout my career, I have learned that leadership is not defined by a title, but by initiative, integrity, collaboration, and a willingness to serve. I have consistently stepped forward to develop new programs, mentor colleagues, improve processes, and contribute wherever I could make a positive impact. I believe those experiences, combined with my commitment to learning and working collaboratively, would allow me to be a thoughtful, dependable, and engaged member of the Board.

Most importantly, I care deeply about this community. Service has always been central to both my professional and personal life, and serving on the Harbor Bay Community Development District Board would be an opportunity to give back to the community my husband and I intentionally chose as the place to build the next chapter of our lives.

Thank you for considering my application. I would be honored to serve the residents of Harbor Bay and welcome the opportunity to discuss how my experience, perspective, and commitment to service could contribute to our community.

With appreciation,



STEPHANIE UNDERWOOD

MBA, BSN, RN

APOLLO BEACH, FLORIDA
MOBILE: 813-695-5249
RJSLUNDERWOOD@GMAIL.COM

PROFESSIONAL SUMMARY

Registered Nurse and Women's Services Educator with more than fifteen years experience in women's healthcare. Holds a Master of Business Administration in Healthcare Management from Florida State University. Experienced in education, interdisciplinary collaboration, process improvement and professional development.

PROFESSIONAL EXPERIENCE

HCA Florida Brandon Hospital

Women's Services Educator | September 2025 – Present

Provide education and professional development for Labor & Delivery and Postpartum Services.

- Design, implement, and evaluate educational programs for Women's Services staff.
- Coordinate staff orientation, competency validation, and continuing education.
- Partner with physicians, nurses, and hospital leadership to strengthen clinical practice.
- Support quality improvement initiatives and evidence-based practice.
- Serve as a clinical instructor and educational resource.

Registered Nurse – Women's Health

Eglin Air Force Base | Eglin AFB, Florida | 2023-2025

HCA Florida West Hospital | Pensacola, Florida | 2022-2023

Rockledge Regional Medical Center | Rockledge, Florida | 2021-2022

HCA Florida Brandon Hospital | Brandon, Florida | 2009-2022

More than fifteen years of experience across Labor & Delivery, Mother/Baby, NICU, and outpatient OB/GYN in hospital and military healthcare settings.

- Delivered evidence-based patient care in diverse healthcare environments.
- Worked collaboratively with physicians and multidisciplinary healthcare teams.
- Educated patients and families throughout pregnancy, childbirth, and postpartum care.
- Adapted to changing environments while maintaining professionalism and high standards of care.

EDUCATION

Florida State University

Master of Business Administration
Healthcare Management

Galen College of Nursing

Bachelor of Science in Nursing

Hillsborough Community College

Associate of Science in Nursing

PROFESSIONAL CERTIFICATIONS

Registered Nurse (RN)

Inpatient Obstetric Nursing (RNC-OB)

Inpatient Antepartum Nursing (C-IAP)

Electronic Fetal Monitoring (C-EFM)

Neonatal Resuscitation Program (NRP) Instructor

PROFESSIONAL AFFILIATIONS

Association of Women's Health, Obstetric and
Neonatal Nurses (AWHONN)

Patrick McAnally
810 Islebay Drive
Apollo Beach, FL 33572
patrickmcanallyforhbcdd@gmail.com

August 10, 2026

Lynn Hayes
District Manager
Harbor Bay Community Development District
Rizzetta & Company

Subject: Letter of Interest for HBCDD Supervisor Seat 1

Dear Mr. Hayes:

I am writing to formally express my interest in filling a potential vacancy on the Harbor Bay Community Development District Board of Supervisors for Seat 1.

I have officially qualified for Seat 1 with the Hillsborough County Supervisor of Elections and am running unopposed. As an unopposed candidate, I am designated to assume this seat upon the conclusion of the election cycle. I am reaching out now to state that I am fully available and ready to fill the seat early should the current supervisor choose to resign upon the sale of his home.

Thank you for your time and consideration. I look forward to stepping into this role and serving the community.

Sincerely,

Patrick McAnally

TAB 13

RESOLUTION 2026-10

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF HARBOR BAY
COMMUNITY DEVELOPMENT DISTRICT REDESIGNATING THE
OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE
DATE**

WHEREAS, Harbor Bay Community Development District (hereinafter the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

WHEREAS, the Board of Supervisors of the District desires to designate the Officers of the District.

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

Section 1. _____ is appointed Chairman.

Section 2. _____ is appointed Vice Chairman.

Section 3. _____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
_____ is appointed Assistant Secretary.
Lynn Hayes _____ is appointed Assistant Secretary.
Matthew Huber _____ is appointed Assistant Secretary.
Scott Brizendine _____ is appointed Secretary.
Susan Garcia _____ is appointed Assistant Treasurer.
Scott Brizendine _____ is appointed Treasurer.

Section 4. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 20 TH DAY OF AUGUST, 2026.

**HARBOR BAY COMMUNITY
DEVELOPMENT DISTRICT**

CHAIRMAN/VICE CHAIRMAN

ATTEST:

ASSISTANT SECRETARY

TAB 14

UNICE SALZMAN, P.A.
ATTORNEYS AT LAW
1815 Little Road, 2nd Floor
Trinity, Florida 34655
727-723-3772
Tax I.D No. 59-3664875

Harbor Bay Community Development District
4648 Eagle Falls Place
Tampa FL 33619

Page: 1
October 03, 2025
Account No: 1917-0001N
Invoice No: 88539

HBCDD/General Rep/Nargi em

<u>Description</u>			Hours	
09/23/2025	AJS	Review correspondence from client; Conference with client.	1.10	247.50
		For Current Services Rendered	1.10	247.50
		Total Current Work		247.50
		Balance Due		<u>\$247.50</u>

11/18/25, 10:36 AM

Receipt

UNICE SALZMAN PA
1815 LITTLE ROAD
FLOOR 2
TRINITY, FL 34655
727-723-3772

UNICE SALZMAN PA

Date: 11/18/2025 10:36:19 AM

CREDIT CARD SALE

VISA
CARD NUMBER: *****5917 K

TOTAL AMOUNT: \$247.50

APPROVAL CD: 08581D
RECORD #: 000
CLERK ID: admin
INVOICE #: 88539

Customer Copy

**UNICE SALZMAN, P.A.
ATTORNEYS AT LAW
1815 Little Road, 2nd Floor
Trinity, Florida 34655
727-723-3772
Tax I.D No. 59-3664875**

Tim Nargi
5632 Skimmer Drive
Apollo Beach FL 33572

Page: 1
January 05, 2026
Account No: 1917-0001M
Invoice No: 89320

Tim Nargi em

<u>Description</u>			Hours	
12/03/2025	AJS	Review documents from Tim Nargi; Telephone conference with Tim Nargi; Prepare Letter of Representation to Commission on Ethics; Prepare e-mail to investigator for Commission on Ethics.	2.20	495.00
12/15/2025	AJS	Review documents; Telephone conference with client regarding investigation.	1.50	337.50
12/17/2025	AJS	Prepare for and attend Ethics Investigation Conference; Telephone conference with client.	1.30	292.50
		For Current Services Rendered	5.00	1,125.00
		Total Current Work		1,125.00
		Balance Due		<u>\$1,125.00</u>

UNICE SALZMAN PA
1815 LITTLE ROAD
FLOOR 2
TRINITY, FL 34655
727-723-3772

UNICE SALZMAN PA

Date: 01/09/2026 11:09:34 AM

CREDIT CARD SALE

VISA

CARD NUMBER: *****8495 K

TOTAL AMOUNT: \$1,125.00

APPROVAL CD: 08023D

RECORD #: 000

CLERK ID: admin

INVOICE #: 89320

Customer Copy

UNICE SALZMAN, P.A.
ATTORNEYS AT LAW
1815 Little Road, 2nd Floor
Trinity, Florida 34655
727-723-3772
Tax I.D No. 59-3664875

Harbor Bay Community Development District
4648 Eagle Falls Place
Tampa FL 33619

Page: 1
December 03, 2025
Account No: 1917-0001M
Invoice No: 89051

HBCDD/General Rep/Nargi em

			<u>Description</u>	Hours	
11/20/2025	AJS	Telephone conference with client.		0.40	90.00
		For Current Services Rendered		0.40	90.00
		Total Current Work			90.00
		Balance Due			<u>\$90.00</u>

UNICE SALZMAN, P.A.
ATTORNEYS AT LAW
1815 Little Road, 2nd Floor
Trinity, Florida 34655
727-723-3772
Tax I.D No. 59-3664875

Tim Nargi
5632 Skimmer Drive
Apollo Beach FL 33572

Page: 1
February 02, 2026
Account No: 1917-0001M
Invoice No: 89634

Tim Nargi em

<u>Description</u>			Hours	
01/06/2026	AJS	Review documents to provide to the investigator.	0.50	112.50
01/28/2026	AJS	Review correspondence from the Commission on Ethics.	0.10	22.50
		For Current Services Rendered	0.60	135.00
		Total Current Work		135.00
		Balance Due		<u>\$135.00</u>

UNICE SALZMAN, P.A.
ATTORNEYS AT LAW
1815 Little Road, 2nd Floor
Trinity, Florida 34655
727-723-3772
Tax I.D No. 59-3664875

Tim Nargi
5632 Skimmer Drive
Apollo Beach FL 33572

Page: 1
March 02, 2026
Account No: 1917-0001M
Invoice No: 89969

Tim Nargi em

<u>Description</u>			Hours	
02/11/2026	AJS	Review correspondence from Millie Fulford; Review and analysis of Report of Investigation.	0.50	112.50
02/13/2026	AJS	Telephone conference with client regarding Ethics Report.	0.30	67.50
		For Current Services Rendered	0.80	180.00
		Total Current Work		180.00
		Balance Due		<u>\$180.00</u>

UNICE SALZMAN PA
1815 LITTLE ROAD
FLOOR 2
TRINITY, FL 34655
727-723-3772

UNICE SALZMAN PA

Date: 07/01/2026 04:31:53 PM

CREDIT CARD SALE

VISA

CARD NUMBER: *****8495 K

TOTAL AMOUNT: \$405.00

APPROVAL CD: 04611D

RECORD #: 000

CLERK ID: admin

INVOICE #: 89969 /89634 / 89051

Signature Not Required

I AGREE TO PAY THE ABOVE TOTAL AMOUNT
ACCORDING TO THE CARD ISSUER AGREEMENT
(MERCHANT AGREEMENT IF CREDIT VOUCHER)

Merchant Copy