

# MIRABELLA COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS

- Trivia M. Kimbrough, Chairperson
- Mindy Jacobson, Vice Chairperson
- Gail Reese, Assistant Secretary
- Mercedes Harrison, Assistant Secretary
- David Dzien, Assistant Secretary

- Lisa Castoria, District Manager
- Kathryn Hopkinson, District Counsel
- Phil Chang, District Engineer

## **Regular Meeting Agenda**

Thursday, August 7, 2025 – 6:00 p.m.

### **Teams Meeting Information**

**Meeting ID: 264 131 542 719 Passcode: o7DTbG**

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

- 1. Call to Order/Roll Call**
- 2. Public Comment on Agenda Items**
- 3. Public Hearing for Adoption of the Fiscal Year 2026 Budget**
  - A. Open Public Hearing
  - B. Staff Presentation
  - C. Public Comments
  - D. Consideration of Resolution 2025-07; Adopting Final Budget for FY 2025-2026
  - E. Consideration of Resolution 2025-08; Levying O&M Assessment for FY 2025-2026
  - F. Close Public Hearing
- 4. Consent Agenda**
  - A. Consideration of Board of Supervisors' Meeting Minutes of June 5, 2025
  - B. Consideration of Operation and Maintenance Expenditures as of April of 2025
  - C. Acceptance of FY 2024 Final Audit Report
  - D. Ratification of Complete I.T Internet/Wi-Fi Agreement
  - E. Ratification of Mulch Installation
- 5. Staff Reports**
  - A. District Counsel
  - B. District Engineer
    - i. Update to Pond Erosion Project
  - C. District Manager
- 6. Business Items**
  - A. Consideration of Resolution 2025-09; Setting Fiscal Year 2026 Annual Meeting Schedule
  - B. Consideration of Southshore Debris Clean-Out Proposal
  - C. Consideration of Zebra Hydraulic Roof Jacks Proposal
  - D. Consideration of Clubhouse Flooring Proposals
  - E. Consideration of A/C Maintenance Proposal (*under separate cover*)
  - F. Discussion on Financials
- 7. Board of Supervisors' Requests and Comments**
- 8. Adjournment**

#### **District Office:**

Inframark, Community Management Services  
2005 Pan Am Circle, Suite 300  
Tampa, Florida 33607

#### **Meeting Location:**

Mirabella Clubhouse  
14306 Romeo Blvd.  
Wimauma, Florida 33598

## **Third Order of Business**

**3D.**

## RESOLUTION 2025-07

### **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRABELLA COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the District Manager submitted, prior to June 15<sup>th</sup>, to the Board of Supervisors (“**Board**”) of the Mirabella Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

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

**WHEREAS**, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

**WHEREAS**, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

**WHEREAS**, the Board is required to adopt a resolution approving 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 pursuant to Section 190.008(2)(a), Florida Statutes; and

**WHEREAS**, the Proposed Budget projects 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:**

#### **Section 1. Budget**

- a. That 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 records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, 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 for FISCAL YEAR 2024-2025 and/or revised projections for FISCAL YEAR 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Mirabella Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

**Section 2. Appropriations.** There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$\_\_\_\_\_, 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	\$ _____
<i>Total Reserve Fund [if Applicable]</i>	\$ _____
Total Debt Service Funds	\$ _____
<b>Total All Funds*</b>	<b>\$ _____</b>

\*Not inclusive of any collection costs or early payment discounts.

**Section 3. Budget Amendments.** Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its 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. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.

The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section 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(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

**Section 4. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**Passed and Adopted on August 7, 2025.**

Attested By:

**Mirabella Community  
Development District**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
☐ Secretary/☐ Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
☐ Chair/☐ Vice Chair of the Board of Supervisors

**Exhibit A: FY 2025-2026 Adopted Budget**

# **Mirabella**

Community Development District

## ***Annual Operating and Debt Service Budget***

**Fiscal Year 2026**

Approved Proposed Budget

Prepared by:



# **Mirabella**

Community Development District

## **Budget Overview**

Fiscal Year 2026



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# **Mirabella**

Community Development District

## **Operating Budget**

Fiscal Year 2026

## Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL		ANNUAL
	BUDGET	THRU	July-	PROJECTED	% +/(-)	BUDGET
	FY 2025	6/30/25	Sep-25	FY 2025	Budget	FY 2026
<b>REVENUES</b>						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Operations & Maintenance Assmts - On Roll	244,980	-	244,980	244,980	0%	340,172
<b>TOTAL REVENUES</b>	<b>\$ 244,980</b>	<b>\$ -</b>	<b>\$ 244,980</b>	<b>\$ 244,980</b>		<b>\$ 340,172</b>

**EXPENDITURES****Financial and Administrative**

Supervisor Fees	\$ 6,000	\$ 5,000	\$ 1,000	\$ 6,000	0%	\$ 13,000
District Management	30,000	26,873	3,127	30,000	0%	39,000
Dissemination Agent/Reporting	7,725	10,150	-	10,150	31%	8,000
Website Admin Services	1,998	5,137	-	5,137	157%	1,800
District Engineer	1,750	5,877	-	5,877	236%	12,000
District Counsel	4,000	6,354	-	6,354	59%	5,000
Trustees Fees	3,500	5,855	-	5,855	67%	6,000
Auditing Services	5,200	5,500	-	5,500	6%	5,500
Postage, Phone, Faxes, Copies	278	15	263	278	0%	200
Legal Advertising	1,200	1,836	-	1,836	53%	1,200
Bank Fees	150	-	150	150	0%	150
Dues, Licenses & Fees	750	450	300	750	0%	200
Onsite Office Supplies	100	-	100	100	0%	100
ProfServ-Arbitrage Rebate	650	-	650	650	0%	650
Website		1,500	-	1,500	0%	1,552

## Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL		ANNUAL
	BUDGET	THRU	July-	PROJECTED	% +/(-)	BUDGET
	FY 2025	6/30/25	Sep-25	FY 2025	Budget	FY 2026
<b>Total Financial and Administrative</b>	<b>\$ 63,301</b>	<b>\$ 74,547</b>	<b>\$ 5,590</b>	<b>\$ 80,137</b>		<b>\$ 94,352</b>
<b>Insurance</b>						
Public Officials Insurance	3,000	3,000	-	3,000	0%	3,243
Property & Casualty Insurance	10,694	12,029	-	12,029	12%	13,777
	-	-	-	-	0%	-
<b>Total Insurance</b>	<b>\$ 13,694</b>	<b>\$ 15,029</b>	<b>\$ -</b>	<b>\$ 15,029</b>		<b>\$ 17,020</b>
<b>Utility Services</b>						
Electric Utility Services	\$ 39,000	\$ 30,060	\$ 10,388	\$ 40,448	4%	\$ 43,000
Water/Waste	2,000	2,816	973	3,789	89%	4,800
<b>Total Utility Services</b>	<b>\$ 41,000</b>	<b>\$ 32,876</b>	<b>\$ 11,362</b>	<b>\$ 44,238</b>		<b>\$ 47,800</b>
<b>Amenity</b>						
Janitorial - Contract	7,680	10,299	-	10,299	34%	8,100
Amenity R&M	5,000	3,227	1,773	5,000	0%	5,000
Access Control R&M	1,500	-	1,500	1,500	0%	1,500
Pool Maintenance - Contract	10,500	9,750	750	10,500	0%	15,000
Pool Treatments & Other R&M	2,000	-	2,000	2,000	0%	2,000
Security Monitoring Services	45,000	40,378	13,954	54,332	21%	60,000
Amenity Internet	1,500	2,223	-	2,223	48%	1,500
	-	-	-	-	0%	-
<b>Total Amenity</b>	<b>\$ 75,680</b>	<b>\$ 65,877</b>	<b>\$ 22,477</b>	<b>\$ 88,354</b>		<b>\$ 94,500</b>

## Summary of Revenues, Expenditures and Changes in Fund Balances

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL		ANNUAL
	BUDGET	THRU	July-	PROJECTED	% +/(-)	BUDGET
	FY 2025	6/30/25	Sep-25	FY 2025	Budget	FY 2026
<b>Landscape and Pond Maintenance</b>						
Landscape Maintenance - Contract	\$ 24,000	\$ 19,964	\$ 4,036	\$ 24,000	0%	\$ 24,000
Landscaping - R&M	3,500	-	3,500	3,500	0%	3,500
Landscaping - Annuals	3,000	-	3,000	3,000	0%	3,000
Landscaping - Plant Replacement Program	2,000	-	2,000	2,000	0%	2,000
Irrigation Maintenance	2,000	616	1,384	2,000	0%	2,000
Waterway Management Program	3,000	2,043	957	3,000	0%	3,000
Capital Outlay	7,455	-	7,455	7,455	0%	41,000
<b>Total Landscape and Pond Maintenance</b>	<b>\$ 44,955</b>	<b>\$ 22,623</b>	<b>\$ 22,332</b>	<b>\$ 44,955</b>		<b>\$ 78,500</b>
<b>Contingency</b>						
Capital Reserve	8,000	-	8,000	8,000	0%	8,000
<b>Total Contingency</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>		<b>\$ 8,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 246,630</b>	<b>\$ 210,952</b>	<b>\$ 69,760</b>	<b>\$ 280,712</b>		<b>\$ 340,172</b>
Excess (deficiency) of revenues	\$ (1,650)	\$(210,952)	\$ 175,220	\$ (35,732)		\$ -
Net change in fund balance	\$ (1,650)	\$(210,952)	\$ 175,220	\$ (35,732)		\$ -
<b>FUND BALANCE, BEGINNING</b>	91,800	\$ 91,800	\$ (119,152)	\$ 91,800		\$ 56,068
<b>FUND BALANCE, ENDING</b>	<b>\$ 91,800</b>	<b>\$(119,152)</b>	<b>\$ 56,068</b>	<b>\$ 56,068</b>		<b>\$ 56,068</b>

**Budget Narrative**  
Fiscal Year 2026**REVENUES****Operations & Maintenance Assessments – On Roll**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

**EXPENDITURES****Financial and Administrative****Supervisor Fees**

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year is based upon four supervisors attending 14 meetings.

**District Management**

The District retains the services of a consulting manager, who is responsible for the daily administration of the District's business, including any and all financial work related to the Bond Funds and Operating Funds of the District, and preparation of the minutes of the Board of Supervisors. In addition, the District Manager prepares the Annual Budget(s), implements all policies of the Board of Supervisors and attends all meetings of the Board of Supervisors.

**Dissemination Agent/Reporting**

The District is required by the Securities and Exchange Commission to comply with rule 15c2-12(b)-(5), which relates to additional reporting requirements for unrelated bond issues. The budgeted amount for the fiscal year is based on standard fees charged for this service.

**Website Administration Services**

The cost of web hosting and regular maintenance of the District's website by Inframark Management Services.

**District Engineer**

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

**District Counsel**

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District Manager.

**Trustee Fees**

The District pays US Bank an annual fee for trustee services on the Series 2014 and Series 2015 Bonds. The budgeted amount for the fiscal year is based on previous year plus any out-of-pocket expenses.

**Auditing Services**

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is an estimate based on prior year costs.

**Postage, Phone, Faxes, Copies**

This item refers to the cost of materials and service to produce agendas and conduct day-to-day business of the District.

**Legal Advertising**

The District is required to advertise various notices for monthly Board meetings and other public hearings in the newspaper of general circulation.

**Budget Narrative**  
Fiscal Year 2026**EXPENDATURES****Financial and Administrative (Cont.)****Bank Fees**

This represents the cost of bank charges and other related expenses that are incurred during the year.

**Dues, Licenses and Fees**

This represents the cost of the District's operating license as well as the cost of memberships in necessary organizations.

**Onsite Office Supplies**

This represents the cost of supplies used to prepare agenda packages, create required mailings, and perform other special projects. The budget for this line item also includes the cost for supplies in the District office.

**Website ADA Compliance**

Cost of maintaining district website's compliance with the Americans with Disabilities Act of 1990.

**Insurance****Public Officials Insurance**

The District will incur expenditures for public officials' liability insurance for the Board and Staff and may incur a 10% premium increase.

**Property & Casualty Insurance**

The District will incur fees to insure items owned by the district for its property needs.

**Utility Services****Electric Utility Services**

Electricity for accounts with the local Utilities Commissions for the swim club, parks, and irrigation. Fees are based on historical costs for metered use.

**Water/Waste**

The District charges each new water/sewer system customer an Accrued Guaranteed Revenue Fee (AGRF) for wastewater service in accordance with the adopted rate schedule.

**Amenity****Janitorial – Contract**

Cost of janitorial labor for CDD Facilities.

**Amenity R&M**

Cost of repairs and regular maintenance of CDD amenities.

**Access Control R&M**

Cost of repairs and maintenance to electronic locks, gates, and other security fixtures.

**Pool Maintenance – Contract**

Cost of Maintenance for CDD pool facilities.

**Pool Treatments & Other R&M**

Cost of chemical pool treatments and similar such maintenance.

**Budget Narrative**  
Fiscal Year 2026

<b>EXPENDATURES</b>
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**Amenity (Cont.)****Security Monitoring Services**

Cost of CDD security personnel and equipment.

**Holiday Decorations**

Cost of decorations for major holidays (i.e., Christmas)

**Amenity Internet**

Internet service for clubhouse and other amenity locations.

**Landscape and Pond Maintenance****Landscape Maintenance - Contract**

Landscaping company to provide maintenance consisting of mowing, edging, trimming, blowing, fertilizing, and applying pest and disease control chemicals to turf throughout the District.

**Landscaping - R&M**

Cost of repairs and regular maintenance to landscaping equipment.

**Landscaping – Mulch**

Cost of replacing mulch throughout the district.

**Landscaping – Plant Replacement Program**

Cost of replacing dead or damaged plants throughout the district.

**Irrigation Maintenance**

Purchase of irrigation supplies. Unscheduled maintenance consists of major repairs and replacement of system components including weather station and irrigation lines.

**Waterway Management Program**

Cost of maintaining waterways and rivers on district property.

**Capital Outlay**

Cost of larger scale projects that occur within the District.

**Contingency/Reserves****Contingency**

Funds set aside for projects, as determined by the district's board.



# **Mirabella**

Community Development District

## **Debt Service Budgets**

Fiscal Year 2026

**Mirabella**

Community Development District

**Summary of Revenues, Expenditures and Changes in Fund Balances**

Series 2013 Bonds

Fiscal Year 2026

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL	PROJECTED	TOTAL	ANNUAL
	BUDGET	THRU	February-	PROJECTED	BUDGET
	FY 2025	1/31/2025	Sep-25	FY 2025	FY 2026
<b>REVENUES</b>					
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assmnts- Tax Collector	140,323	-	140,323	140,323	149,280
Special Assmnts- CDD Collected	(5,613)	-	(5,613)	(5,613)	(5,613)
<b>TOTAL REVENUES</b>	<b>\$ 140,323</b>	<b>\$ -</b>	<b>\$ 134,710</b>	<b>\$ 134,710</b>	<b>\$ 143,667</b>
<b>EXPENDITURES</b>					
<i>Debt Service</i>					
Principal Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -
Principal Debt Retirement	35,000	-	35,000	35,000	35,000
Interest Expense	97,900	-	97,900	97,900	97,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 132,900</b>	<b>\$ -</b>	<b>\$ 132,900</b>	<b>\$ 132,900</b>	<b>\$ 132,900</b>
Excess (deficiency) of revenues					
Over (under) expenditures	7,423	-	1,810	1,810	10,767
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ 7,423.20</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,423</b>
<b>Net change in fund balance</b>	<b>\$ 7,423.20</b>	<b>\$ -</b>	<b>\$ 1,810</b>	<b>\$ 1,810</b>	<b>\$ 18,190</b>
FUND BALANCE, BEGINNING	\$ 248,349	\$ 247,252	\$ 247,252	\$ 247,252	\$ 249,062
<b>FUND BALANCE, ENDING</b>	<b>\$ 247,252</b>	<b>\$ 247,252</b>	<b>\$ 249,062</b>	<b>\$ 249,062</b>	<b>\$ 267,253</b>
<b>PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT</b>					
	11/1/2024				11/1/2025
Series 2013 Bonds:	\$ 1,570,000				\$ 1,530,000

# Mirabella

## Community Development District

### *Mirabella CDD*

#### SERIES 2013 CAPITAL IMPROVEMENT REVENUE BONDS, AMORTIZATION SCHEDULE

DATE:	COUPON:	PRINCIPAL DUE:	INTEREST DUE:	DEBT SERVICE	ANNUAL DEBT SERVICE	PRINCIPAL OUTSTANDING
11/1/2014		\$ -	\$ 136,339	\$ 136,339	\$ 136,339	\$ 1,860,000
5/1/2015		\$ -	\$ 63,250	\$ 63,250		\$ 1,860,000
11/1/2015		\$ 20,000	\$ 63,250	\$ 83,250	\$ 146,500	\$ 1,840,000
5/1/2016		\$ -	\$ 62,650	\$ 62,650		\$ 1,840,000
11/1/2016		\$ 25,000	\$ 62,650	\$ 87,650	\$ 150,300	\$ 1,815,000
5/1/2017		\$ -	\$ 61,900	\$ 61,900		\$ 1,815,000
11/1/2017		\$ 25,000	\$ 61,900	\$ 86,900	\$ 148,800	\$ 1,790,000
5/1/2018		\$ -	\$ 61,150	\$ 61,150		\$ 1,790,000
11/1/2018		\$ 25,000	\$ 61,150	\$ 86,150	\$ 147,300	\$ 1,765,000
5/1/2019		\$ -	\$ 60,400	\$ 60,400		\$ 1,765,000
11/1/2019		\$ 30,000	\$ 60,400	\$ 90,400	\$ 150,800	\$ 1,735,000
5/1/2020		\$ -	\$ 59,500	\$ 59,500		\$ 1,735,000
11/1/2020		\$ 30,000	\$ 59,500	\$ 89,500	\$ 149,000	\$ 1,705,000
5/1/2021		\$ -	\$ 58,600	\$ 58,600		\$ 1,705,000
11/1/2021		\$ 30,000	\$ 58,600	\$ 88,600	\$ 147,200	\$ 1,675,000
5/1/2022		\$ -	\$ 57,700	\$ 57,700		\$ 1,675,000
11/1/2022		\$ 35,000	\$ 57,700	\$ 92,700	\$ 150,400	\$ 1,640,000
5/1/2023		\$ -	\$ 56,650	\$ 56,650		\$ 1,640,000
11/1/2023		\$ 35,000	\$ 56,650	\$ 91,650	\$ 148,300	\$ 1,605,000
5/1/2024		\$ -	\$ 55,600	\$ 55,600		\$ 1,605,000
11/1/2024		\$ 35,000	\$ 55,600	\$ 90,600	\$ 146,200	\$ 1,570,000
5/1/2025		\$ -	\$ 54,550	\$ 54,550		\$ 1,570,000
11/1/2025		\$ 40,000	\$ 54,550	\$ 94,550	\$ 149,100	\$ 1,530,000
5/1/2026		\$ -	\$ 53,350	\$ 53,350		\$ 1,530,000
11/1/2026		\$ 40,000	\$ 53,350	\$ 93,350	\$ 146,700	\$ 1,490,000
5/1/2027		\$ -	\$ 52,150	\$ 52,150		\$ 1,490,000
11/1/2027		\$ 45,000	\$ 52,150	\$ 97,150	\$ 149,300	\$ 1,445,000
5/1/2028		\$ -	\$ 50,575	\$ 50,575		\$ 1,445,000
11/1/2028		\$ 45,000	\$ 50,575	\$ 95,575	\$ 146,150	\$ 1,400,000
5/1/2029		\$ -	\$ 49,000	\$ 49,000		\$ 1,400,000
11/1/2029		\$ 50,000	\$ 49,000	\$ 99,000	\$ 148,000	\$ 1,350,000
5/1/2030		\$ -	\$ 47,250	\$ 47,250		\$ 1,350,000
11/1/2030		\$ 55,000	\$ 47,250	\$ 102,250	\$ 149,500	\$ 1,295,000
5/1/2031		\$ -	\$ 45,325	\$ 45,325		\$ 1,295,000
11/1/2031		\$ 60,000	\$ 45,325	\$ 105,325	\$ 150,650	\$ 1,235,000
5/1/2032		\$ -	\$ 43,225	\$ 43,225		\$ 1,235,000
11/1/2032		\$ 60,000	\$ 43,225	\$ 103,225	\$ 146,450	\$ 1,175,000
5/1/2033		\$ -	\$ 41,125	\$ 41,125		\$ 1,175,000
11/1/2033		\$ 65,000	\$ 41,125	\$ 106,125	\$ 147,250	\$ 1,110,000
5/1/2034		\$ -	\$ 38,850	\$ 38,850		\$ 1,110,000
11/1/2034		\$ 70,000	\$ 38,850	\$ 108,850	\$ 147,700	\$ 1,040,000
5/1/2035		\$ -	\$ 36,400	\$ 36,400		\$ 1,040,000
11/1/2035		\$ 75,000	\$ 36,400	\$ 111,400	\$ 147,800	\$ 965,000
5/1/2036		\$ -	\$ 33,775	\$ 33,775		\$ 965,000
11/1/2036		\$ 80,000	\$ 33,775	\$ 113,775	\$ 147,550	\$ 885,000
5/1/2037		\$ -	\$ 30,975	\$ 30,975		\$ 885,000

# Mirabella

## Community Development District

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11/1/2037		\$ 85,000	\$ 30,975	\$ 115,975	\$ 146,950	\$ 800,000
5/1/2038		\$ -	\$ 28,000	\$ 28,000		\$ 800,000
11/1/2038		\$ 90,000	\$ 28,000	\$ 118,000	\$ 146,000	\$ 710,000
5/1/2039		\$ -	\$ 24,850	\$ 24,850		\$ 710,000
11/1/2039		\$ 100,000	\$ 24,850	\$ 124,850	\$ 149,700	\$ 610,000
5/1/2040		\$ -	\$ 21,350	\$ 21,350		\$ 610,000
11/1/2040		\$ 105,000	\$ 21,350	\$ 126,350	\$ 147,700	\$ 505,000
5/1/2041		\$ -	\$ 17,675	\$ 17,675		\$ 505,000
11/1/2041		\$ 115,000	\$ 17,675	\$ 132,675	\$ 150,350	\$ 390,000
5/1/2042		\$ -	\$ 13,650	\$ 13,650		\$ 390,000
11/1/2042		\$ 120,000	\$ 13,650	\$ 133,650	\$ 147,300	\$ 270,000
5/1/2043		\$ -	\$ 9,450	\$ 9,450		\$ 270,000
11/1/2043		\$ 130,000	\$ 9,450	\$ 139,450	\$ 148,900	\$ 140,000
5/1/2044		\$ -	\$ 4,900	\$ 4,900		\$ 140,000
11/1/2044		\$ 140,000	\$ 4,900	\$ 144,900	\$ 149,800	\$ -
		<b>\$ 1,860,000</b>	<b>\$ 2,723,989</b>	<b>\$ 4,583,989</b>		

**Budget Narrative**  
Fiscal Year 2026

<b>REVENUES</b>
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**Interest-Investments**

The District earns interest on its operating accounts.

**Operations & Maintenance Assessments – On Roll**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

<b>EXPENDITURES</b>
---------------------

**Debt Service****Principal Debt Retirement**

The district pays regular principal payments to annually to pay down/retire the debt.

**Interest Expense**

The District Pays interest Expenses on the debt twice a year.

# Mirabella

## Community Development District

### Summary of Revenues, Expenditures and Changes in Fund Balances Series 2015 Bonds Fiscal Year 2026

ACCOUNT DESCRIPTION	ADOPTED	ACTUAL		PROJECTED	TOTAL	ANNUAL	
	BUDGET	THRU		February-	PROJECTED	BUDGET	
	FY 2024	1/31/2025		Sep-25	FY 2024	FY 2025	
<b>REVENUES</b>							
Interest - Investments	\$ -	\$ 307	\$ 921	\$ 1,228	\$ -		
Special Assmnts- Tax Collector	22,080	23,008	(928)	22,080	23,148		
Special Assmnts- CDD Collected	-	-	-	-	-		
<b>TOTAL REVENUES</b>	<b>\$ 22,080</b>	<b>\$ 23,315</b>	<b>\$ (7)</b>	<b>\$ 23,308</b>	<b>\$ 23,148</b>		
<b>EXPENDITURES</b>							
<b>Debt Service</b>							
Principal Prepayments	\$ -	\$ -	\$ -	\$ -	\$ -		
Principal Debt Retirement	6,000	6,000	-	6,000	6,000		
Interest Expense	16,080	8,205	7,875	16,080	15,870		
<b>TOTAL EXPENDITURES</b>	<b>\$ 22,080</b>	<b>\$ 14,205</b>	<b>\$ 7,875</b>	<b>\$ 22,080</b>	<b>\$ 21,870</b>		
Excess (deficiency) of revenues							
Over (under) expenditures	-	9,110	(7,882)	1,228	1,278		
<b>OTHER FINANCING SOURCES (USES)</b>							
Contribution to (Use of) Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -		1,278
<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,278</b>	
<b>Net change in fund balance</b>	<b>\$ -</b>	<b>\$ 9,110</b>	<b>\$ (7,882)</b>	<b>\$ 1,228</b>	<b>\$ 2,555</b>		
FUND BALANCE, BEGINNING	\$ 29,639	\$ 29,639	\$ 38,749	\$ 29,639	\$ 30,867		
<b>FUND BALANCE, ENDING</b>	<b>\$ 29,639</b>	<b>\$ 38,749</b>	<b>\$ 30,867</b>	<b>\$ 30,867</b>	<b>\$ 33,422</b>		
<b>PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT</b>							
	11/1/2024				11/1/2025		
Series 2015 Bonds:	\$ 261,500				\$ 255,000		

# Mirabella

## Community Development District

### MIRABELLA COMMUNITY DEVELOPMENT DISTRICT CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2015

Period Ending	Outstanding Balance	Principal	Coupon	Interest	Debt Service
11/1/2023	\$ 273,500	\$ 6,000	6.000%	\$ 8,205	\$ 14,205
5/1/2024	\$ 267,500			\$ 8,025	\$ 8,025
11/1/2024	\$ 267,500	\$ 6,000	6.000%	\$ 8,025	\$ 14,025
5/1/2025	\$ 261,500			\$ 7,845	\$ 7,845
11/1/2025	\$ 261,500	\$ 6,500	6.000%	\$ 7,845	\$ 14,345
5/1/2026	\$ 255,000			\$ 7,650	\$ 7,650
11/1/2026	\$ 255,000	\$ 7,000	6.000%	\$ 7,650	\$ 14,650
5/1/2027	\$ 248,000			\$ 7,440	\$ 7,440
11/1/2027	\$ 248,000	\$ 7,500	6.000%	\$ 7,440	\$ 14,940
5/1/2028	\$ 240,500			\$ 7,215	\$ 7,215
11/1/2028	\$ 240,500	\$ 8,000	6.000%	\$ 7,215	\$ 15,215
5/1/2029	\$ 232,500			\$ 6,975	\$ 6,975
11/1/2029	\$ 232,500	\$ 8,500	6.000%	\$ 6,975	\$ 15,475
5/1/2030	\$ 224,000			\$ 6,720	\$ 6,720
11/1/2030	\$ 224,000	\$ 9,000	6.000%	\$ 6,720	\$ 15,720
5/1/2031	\$ 215,000			\$ 6,450	\$ 6,450
11/1/2031	\$ 215,000	\$ 9,500	6.000%	\$ 6,450	\$ 15,950
5/1/2032	\$ 205,500			\$ 6,165	\$ 6,165
11/1/2032	\$ 205,500	\$ 10,000	6.000%	\$ 6,165	\$ 16,165
5/1/2033	\$ 195,500			\$ 5,865	\$ 5,865
11/1/2033	\$ 195,500	\$ 10,500	6.000%	\$ 5,865	\$ 16,365
5/1/2034	\$ 185,000			\$ 5,550	\$ 5,550
11/1/2034	\$ 185,000	\$ 11,000	6.000%	\$ 5,550	\$ 16,550
5/1/2035	\$ 174,000			\$ 5,220	\$ 5,220
11/1/2035	\$ 174,000	\$ 12,000	6.000%	\$ 5,220	\$ 17,220
5/1/2036	\$ 162,000			\$ 4,860	\$ 4,860
11/1/2036	\$ 162,000	\$ 12,500	6.000%	\$ 4,860	\$ 17,360
5/1/2037	\$ 149,500			\$ 4,485	\$ 4,485
11/1/2037	\$ 149,500	\$ 13,000	6.000%	\$ 4,485	\$ 17,485
5/1/2038	\$ 136,500			\$ 4,095	\$ 4,095
11/1/2038	\$ 136,500	\$ 14,000	6.000%	\$ 4,095	\$ 18,095
5/1/2039	\$ 122,500			\$ 3,675	\$ 3,675
11/1/2039	\$ 122,500	\$ 14,500	6.000%	\$ 3,675	\$ 18,175
5/1/2040	\$ 108,000			\$ 3,240	\$ 3,240
11/1/2040	\$ 108,000	\$ 15,500	6.000%	\$ 3,240	\$ 18,740
5/1/2041	\$ 92,500			\$ 2,775	\$ 2,775
11/1/2041	\$ 92,500	\$ 16,500	6.000%	\$ 2,775	\$ 19,275
5/1/2042	\$ 76,000			\$ 2,280	\$ 2,280
11/1/2042	\$ 76,000	\$ 17,500	6.000%	\$ 2,280	\$ 19,780
5/1/2043	\$ 58,500			\$ 1,755	\$ 1,755
11/1/2043	\$ 58,500	\$ 18,500	6.000%	\$ 1,755	\$ 20,255
5/1/2044	\$ 40,000			\$ 1,200	\$ 1,200
11/1/2044	\$ 40,000	\$ 19,500	6.000%	\$ 1,200	\$ 20,700
5/1/2045	\$ 20,500			\$ 615	\$ 615
11/1/2045	\$ 20,500	\$ 20,500	6.000%	\$ 615	\$ 21,115
	\$ 273,500			\$ 228,405	\$ 501,905

**Budget Narrative**  
Fiscal Year 2026

<b>REVENUES</b>
-----------------

**Interest-Investments**

The District earns interest on its operating accounts.

**Operations & Maintenance Assessments – On Roll**

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

<b>EXPENDITURES</b>
---------------------

**Debt Service****Principal Debt Retirement**

The district pays regular principal payments to annually to pay down/retire the debt.

**Interest Expense**

The District Pays interest Expenses on the debt twice a year.



# **Mirabella**

Community Development District

## **Supporting Budget Schedules**

Fiscal Year 2026

Assessment Summary  
Fiscal Year 2026 vs. Fiscal Year 2025

ASSESSMENT ALLOCATION													
Assessment Area One- Series 2013													
Product	Units	General Fund					Debt Service Series 2013			Total Assessments per Unit			
		FY 2026	FY 2025	Dollar Change	Monthly Change	Percent Change	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Dollar Change	Percent Change
Single Family 50'	97	\$ 2,416.29	\$ 1,722.37	\$ 693.92	\$ 57.83	40%	\$ 1,200.00	\$ 1,200.00	0%	\$ 3,616.29	\$ 2,922.37	\$ 693.92	24%
Single Family 55'	14	\$ 2,657.91	\$ 1,894.60	\$ 763.31	\$ 63.61	40%	\$ 1,320.00	\$ 1,320.00	0%	\$ 3,977.91	\$ 3,214.60	\$ 763.31	24%
Single Family 60'	10	\$ 2,899.54	\$ 2,066.84	\$ 832.70	\$ 69.39	40%	\$ 1,440.00	\$ 1,440.00	0%	\$ 4,339.54	\$ 3,506.84	\$ 832.70	24%
	121												

Assessment Area Two- Series 2015													
Product	Units	O&M Per Unit					Debt Service Series 2015			Total Assessments per Unit			
		FY 2026	FY 2025	Dollar Change	Monthly Change	Percent Change	FY 2026	FY 2025	Percent Change	FY 2026	FY 2025	Dollar Change	Percent Change
Single Family 50'	12	\$ 2,416.29	\$ 1,722.37	\$ 693.92	\$ 57.83	40%	\$ 1,250.00	\$ 1,250.00	0%	\$ 3,666.29	\$ 2,972.37	\$ 693.92	23%
Single Family 55'	7	\$ 2,657.91	\$ 1,894.60	\$ 763.31	\$ 63.61	40%	\$ 1,375.00	\$ 1,375.00	0%	\$ 4,032.91	\$ 3,269.60	\$ 763.31	23%
Daycare Center	1	\$ 13,698.39	\$ 9,764.43	\$ 3,933.96	\$ 327.83	40%	\$ -	\$ -	0%	\$ 13,698.39	\$ 9,764.43	\$ 3,933.96	40%
	20												

**3E.**

## RESOLUTION 2025-08

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRABELLA COMMUNITY DEVELOPMENT DISTRICT IMPOSING ANNUALLY RECURRING OPERATIONS AND MAINTENANCE NON-AD VALOREM SPECIAL ASSESSMENTS; PROVIDING FOR COLLECTION AND ENFORCEMENT OF ALL DISTRICT SPECIAL ASSESSMENTS; CERTIFYING AN ASSESSMENT ROLL; PROVIDING FOR AMENDMENT OF THE ASSESSMENT ROLL; PROVIDING FOR CHALLENGES AND PROCEDURAL IRREGULARITIES; PROVIDING FOR SEVERABILITY; PROVIDING FOR AN EFFECTIVE DATE.**

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

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

**WHEREAS**, the Board of Supervisors of the District (“**Board**”) hereby determines to undertake various activities described in the District’s adopted budget for FISCAL YEAR 2025-2026 attached hereto as **Exhibit A** (“**FY 2025-2026 Budget**”) and incorporated as a material part of this Resolution by this reference;

**WHEREAS**, the District must obtain sufficient funds to provide for the activities described in the FY 2025-2026 Budget;

**WHEREAS**, the provision of the activities described in the FY 2025-2026 Budget is a benefit to lands within the District;

**WHEREAS**, the District may impose non-ad valorem special assessments on benefited lands within the District pursuant to Chapter 190, Florida Statutes;

**WHEREAS**, such special assessments may be placed on the County tax roll and collected by the local Tax Collector (“**Uniform Method**”) pursuant to Chapters 190 and 197, Florida Statutes;

**WHEREAS**, the District has, by resolution and public notice, previously evidenced its intention to utilize the Uniform Method;

**WHEREAS**, the District has approved an agreement with the County Property Appraiser (“**Property Appraiser**”) and County Tax Collector (“**Tax Collector**”) to provide for the collection of special assessments under the Uniform Method;

**WHEREAS**, it is in the best interests of the District to proceed with the imposition, levy, and collection of the annually recurring operations and maintenance non-ad valorem special assessments on all assessable lands in the amount contained for each parcel’s portion of the FY 2025-2026 Budget (“**O&M Assessments**”);

**WHEREAS**, the Board desires to collect the annual installment for the previously levied debt service non-ad valorem special assessments (“**Debt Assessments**”) in the amounts shown in the FY 2025-2026 Budget;

**WHEREAS**, the District adopted an assessment roll as maintained in the office of the District Manager, available for review, and incorporated as a material part of this Resolution by this reference (“**Assessment Roll**”);

**WHEREAS**, it is in the best interests of the District to certify the Assessment Roll to the 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, including the property certified to the Tax Collector by this Resolution, as the Property Appraiser updates the property roll, for such time as authorized by Florida law.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

**Section 1. Benefit from Activities and O&M Assessments.** The provision of the activities described in the FY 2025-2026 Budget confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the O&M Assessments allocated to such lands. The allocation of the expenses of the activities to the specially benefited lands is shown in the FY 2025-2026 Budget and in the Assessment Roll.

**Section 2. O&M Assessments Imposition.** Pursuant to Chapter 190, Florida Statutes and procedures authorized by Florida law for the levy and collection of special assessments, the O&M Assessments are hereby imposed and levied on benefited lands within the District in accordance with the FY 2025-2026 Budget and Assessment Roll. The lien of the O&M Assessments imposed and levied by this Resolution shall be effective upon passage of this Resolution.

**Section 3. Collection and Enforcement of District Assessments.**

- a. **Uniform Method for all Debt Assessments and all O&M Assessments.** The collection of all Debt Assessments and all O&M Assessments for all lands within the District, shall be at the same time and in the same manner as County taxes in accordance with the Uniform Method, as set forth in the Assessment Roll. All assessments collected by the Tax Collector shall be due, payable, and enforced pursuant to Chapter 197, Florida Statutes.
- 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. Certification of Assessment Roll.** The Assessment Roll is hereby certified and authorized to be transmitted to the Tax Collector.

**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 Assessment Roll in accordance with any such updates, for such time as authorized by Florida law. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

**Section 6. Assessment Challenges.** The adoption of this Resolution shall be the final determination of all issues related to the O&M Assessments as it relates to property owners whose benefited property is subject to the O&M Assessments (including, but not limited to, the determination of special benefit and fair apportionment to the assessed property, the method of apportionment, the maximum rate of the O&M Assessments, and the levy, collection, and lien of the O&M Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 30 days from adoption date of this Resolution.

**Section 7. Procedural Irregularities.** Any informality or irregularity in the proceedings in connection with the levy of the O&M Assessments shall not affect the validity of the same after the adoption of this Resolution, and any O&M Assessments as finally approved shall be competent and sufficient evidence that such O&M Assessment was duly levied, that the O&M Assessment was duly made and adopted, and that all other proceedings adequate to such O&M Assessment were duly had, taken, and performed as required.

**Section 8. 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 9. Effective Date.** This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

**Passed and Adopted on August 7, 2025.**

Attested By:

**Mirabella Community  
Development District**

\_\_\_\_\_  
Print Name:\_\_\_\_\_

☐Secretary/☐Assistant Secretary

\_\_\_\_\_  
Print Name:\_\_\_\_\_

☐Chair/☐Vice Chair of the Board of Supervisors

**Exhibit A: FY 2025-2026 Budget**

## **Fourth Order of Business**

**4A**



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**MINUTES OF MEETING  
MIRABELLA  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of the Supervisors of Mirabella Community Development District was held on Thursday, June 5, 2025, and called to order at 6:02 p.m. at the Mirabella Clubhouse located at 14306 Romeo Blvd., Wimauma, FL 33598.

Present and constituting a quorum were:

Trivia M. Kimbrough	Chairperson
Mercedes Harrison	Assistant Secretary
David Dzien	Assistant Secretary
Gail Reese	Assistant Secretary

Also, present were:

Lisa Castoria	District Manager
Lance Wood	Zebra Pools
Thomas Giella	Complete I.T. ( <i>representative</i> )

*The following is a summary of the discussions and actions taken.*

**FIRST ORDER OF BUSINESS**

**Call to Order/Roll Call**

Ms. Castoria called the meeting to order, and a quorum was established.

**SECOND ORDER OF BUSINESS**

**Public Comments on Agenda Items**

There were no public comments.

A discussion ensued regarding Zebra pools increase and broken tiles. A hydraulic roof jacks proposal coming for July

On MOTION by Mr. Dzien seconded by Ms. Kimbrough with all in favor, authorize to increase \$200 for fiscal year 2026 to \$15,000 a year with *Zebra Cleaning Team*, was approved as presented. 4-0

On MOTION by Ms. Reese seconded by Mr. Dzien with all in favor, proposal by *Zebra Cleaning Team* \$329 for broken pool tiles, was approved as presented. 4-0

**THIRD ORDER OF BUSINESS****Consent Agenda**

- A. Consideration of Board of Supervisors' Regular Meeting Minutes April 3, 2025,  
Special Meeting Minutes May 13, 2025, & 2<sup>nd</sup> Budget Workshop May 22, 2025**  
**B. Consideration of Operation and Maintenance Expenditures for March of 2025**  
**C. Review of Financial Statements as of March of 2025**  
**D. Ratification of Tree Trimming**

On MOTION by Ms. Reese seconded by Mr. Dzien with all in favor the Consent Agenda items (A-D), were approved as presented. 4-0

**FOURTH ORDER OF BUSINESS****Staff Reports****A. District Counsel**

There being none, the next item followed.

**B. District Engineer**

A discussion ensued regarding the pond erosion project.

**C. District Manager**

A discussion ensued on the previous proposal submitted by Southshore.

On MOTION by Ms. Reese seconded by Ms. Harrison with all in favor, the proposal by *Southshore* \$675 for palm trimming, was approved as presented. 4-0

Orkin pest treatment for pool areas initiated.

**FIFTH ORDER OF BUSINESS****Business Items**

- A. Consideration of Resolution 2025 - 06; Approving the Proposed Budget & Setting  
Public Hearing**

On MOTION by Mr. Dzien seconded by Ms. Reese with all in favor, Resolution 2025-06 Approving the Proposed Budget and Setting Public Hearing on August 7, 2025, at 6:00 p.m. located at the Mirabella Clubhouse, was adopted. 4-0

- B. Discussion of Form 1 Email from [EthicsFDMSinfo@mail.disclosure.floridaethics.gov](mailto:EthicsFDMSinfo@mail.disclosure.floridaethics.gov)**

A discussion ensued regarding Form 1 reminder.

- C. Consideration of Surveillance Camera Proposal**

On MOTION by Ms. Reese seconded by Mr. Dzien with all in favor, proposal by *Complete I.T.* \$11,757.99, monthly fee of \$225.50 for surveillance cameras system, was approved. 4-0

**D. Discussion on On-Site Security.**

On MOTION by Ms. Kimbrough seconded by Ms. Reese with all in favor, engage with *Signal Security* to begin August 11, 2025, from 7:30 a.m. to 3:30 p.m. Monday – Friday for on-site security officer with electrical bike at \$45,088.80., was approved. 4-0

**E. Consideration of Complete IT Email Proposal**

A discussion ensued; no action was taken.

**SIXTH ORDER OF BUSINESS****Board of Supervisors' Requests and Comments**

Ms. Reese requested clubhouse flooring proposal, A/C maintenance proposal, lock box on thermostat, investigate A/C piping to roof, and for "under surveillance" signs in amenity area.

**SEVENTH ORDER OF BUSINESS****Adjournment**

There being no further business,

On MOTION by Mr. Dzien seconded by Ms. Reese with all in favor, the meeting was adjourned at 7:54 p.m. 4-0.

\_\_\_\_\_  
Lisa Castoria  
Assistant Secretary

\_\_\_\_\_  
Chairperson/Vice Chairperson

**4B**

**MIRABELLA CDD**  
**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Utilities</b>					
BOCC ACH	6/12/2025	061225-8155 ACH	\$155.76	\$155.76	WATER
<b>Utilities Subtotal</b>			<b>\$155.76</b>	<b>\$155.76</b>	
<b>Regular Services</b>					
CHARTER COMMUNICATIONS ACH	6/6/2025	2504811060625 ACH	\$120.00	\$120.00	internet
COMPLETE I.T. CORP	6/15/2025	16776	\$86.00	\$86.00	access control
COMPLETE I.T. CORP	6/9/2025	16730	\$5,879.00	\$5,879.00	50% DEPOSIT
DAVID ALAN DZIEN	5/13/2025	DD-051325	\$200.00	\$200.00	BOARD 5/13/25
DAVID ALAN DZIEN	6/5/2025	DD-060525	\$200.00	\$200.00	BOARD 6/5/25
GAIL REESE	6/5/2025	GR-060525	\$200.00	\$200.00	BOARD 6/5/25
HOMETOWN LOCKSMITHS	5/23/2025	52325	\$729.20	\$729.20	locks
INFRAMARK LLC	6/1/2025	150805	\$3,293.75	\$3,293.75	contract
INFRAMARK LLC	6/17/2025	151852	\$2.13	\$2.13	copies postage
JNJ CLEANING SERVICES LLC	6/23/2025	0569	\$675.00	\$675.00	AMENITY CLEANING
MERCEDES JERESSA HARRISON	6/5/2025	MH-060525	\$200.00	\$200.00	BOARD 6/5/25
MINDY ROBYN JACOBSON	5/13/2025	MJ-051325	\$200.00	\$200.00	BOARD 5/13/25
SIGNAL 88, LLC	5/16/2025	US_36555	\$1,089.40	\$1,089.40	SECURITY- SEPT 2024
SIGNAL 88, LLC	5/30/2025	US_38053	\$544.70	\$544.70	SECURITY
SOLITUDE LAKE MANAGEMENT, LLC	6/1/2025	PSI172307	\$227.00	\$227.00	waterway
STRALEY ROBIN VERICKER	6/20/2025	26713	\$925.00	\$925.00	district council
TRIVIA M. KIMBROUGH	5/13/2025	TK-051325	\$200.00	\$200.00	BOARD 5/13/25
TRIVIA M. KIMBROUGH	6/5/2025	TK-060525	\$200.00	\$200.00	BOARD 6/5/25
ZEBRA CLEANING TEAM	6/1/2025	7946	\$1,050.00	\$1,050.00	COMMERCIAL POOL SVCS
<b>Regular Services Subtotal</b>			<b>\$16,021.18</b>	<b>\$16,021.18</b>	

**MIRABELLA CDD**

**Summary of Operations and Maintenance Invoices**

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
<b>Additional Services</b>					
INFRAMARK LLC	6/17/2025	151852	\$239.00	\$239.00	June 25 Hawkins A/C
SOUTH SHORE LANDSCAPE & LAWN	6/26/2025	74255	\$276.20	\$276.20	irrigation r&m
<b>Additional Services Subtotal</b>			<b>\$515.20</b>	<b>\$515.20</b>	
<b>TOTAL</b>			<b>\$16,692.14</b>	<b>\$16,692.14</b>	



Hillsborough  
County Florida

CUSTOMER NAME	ACCOUNT NUMBER	BILL DATE	DUE DATE
MIRABELLA CDD	0712968155	06/12/2025	07/03/2025

Service Address: 14306 ROMEO BLVD

S-Page 1 of 1

METER NUMBER	PREVIOUS DATE	PREVIOUS READ	PRESENT DATE	PRESENT READ	CONSUMPTION	READ TYPE	METER DESCRIPTION
53136726	05/09/2025	16478	06/10/2025	16552	7400 GAL	ACTUAL	WATER

#### Service Address Charges

Customer Service Charge	\$6.03
Purchase Water Pass-Thru	\$22.35
Water Base Charge	\$20.91
Water Usage Charge	\$7.62
Sewer Base Charge	\$50.60
Sewer Usage Charge	\$48.25

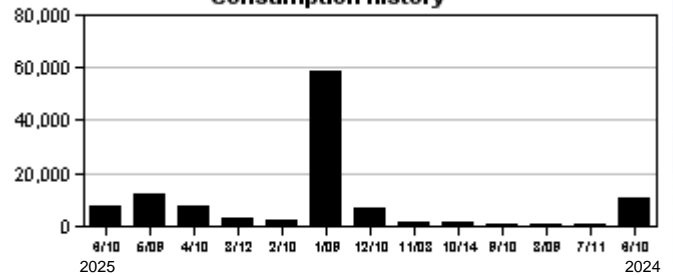
#### Summary of Account Charges

Previous Balance	\$214.75
Net Payments - Thank You	\$-214.75
Total Account Charges	<b>\$155.76</b>
<b>AMOUNT DUE</b>	<b>\$155.76</b>

#### Notice

\* DO NOT PAY \* YOU ARE ENROLLED IN OUR AUTO PAY PROGRAM. THE TOTAL AMOUNT OF THIS BILL WILL BE DEDUCTED FROM YOUR BANK ACCOUNT 7 DAYS FROM THE BILLING DATE. IF YOU HAVE A DISPUTE, PLEASE CALL (813) 272-6680 PRIOR TO THAT DATE.

#### Consumption History



June 6, 2025

Invoice Number: 2504811060625  
Account Number: 8337 12 029 2504811  
Security Code: 3706  
Service At: 14306 ROMEO BLVD  
WIMAUMA FL 33598-0016

Auto Pay Notice

## NEWS AND INFORMATION

### Contact Us

Visit us at [SpectrumBusiness.net](http://SpectrumBusiness.net)  
Or, call us at 855-252-0675

### Summary

Service from 06/06/25 through 07/05/25  
details on following pages

Previous Balance	120.00
Payments Received -Thank You!	-120.00
<b>Remaining Balance</b>	<b>\$0.00</b>
Spectrum Business™ Internet	120.00
Other Charges	0.00
Current Charges	\$120.00
YOUR AUTO PAY WILL BE PROCESSED 06/23/25	
<b>Total Due by Auto Pay</b>	<b>\$120.00</b>

Call 1-833-587-0726 and ask how you can get Spectrum Mobile Business lines for as little as \$20/mo. per line when you get four or more lines. Internet and Auto Pay required.

Seamless communication solutions are available to keep your business connected. Add Business Voice or Spectrum Business Connect with RingCentral at our best prices. Call 1-866-337-2046 today.

Pick the right TV package for your business. Stream popular news, sports and entertainment channels! Call 1-855-818-5623 today.

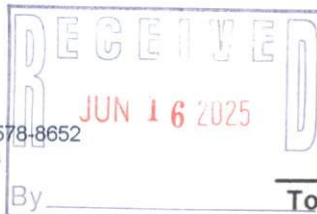
Thank you for choosing Spectrum Business.  
We appreciate your prompt payment and value you as a customer.

**Auto Pay.** Thank you for signing up for auto pay. Please note your payment may be drafted and posted to your Spectrum Business account the day after your transaction is scheduled to be processed by your bank.



4145 S. FALKENBURG RD RIVERVIEW FL 33578-8652  
8633 2390 NO RP 06 06072025 NNNNNNNN 01 001036 0004

Mirabella CDD  
2005 PAN AM CIR STE 300  
TAMPA FL 33607-6008



June 6, 2025

Mirabella CDD

Invoice Number: 2504811060625  
Account Number: 8337 12 029 2504811  
Service At: 14306 ROMEO BLVD  
WIMAUMA FL 33598-0016

**Total Due by Auto Pay \$120.00**



CHARTER COMMUNICATIONS  
PO BOX 7186  
PASADENA CA 91109-7186



833712029250481100120006



Invoice Number: 2504811060625  
 Account Number: 8337 12 029 2504811  
 Security Code: 3706

Mirabella CDD

2504811060625

8337 12 029 2504811

3706

**Contact Us**Visit us at [SpectrumBusiness.net](http://SpectrumBusiness.net)Or, call us at **855-252-0675**

8633 2390 NO RP 06 06072025 NNNNNNNN 01 001036 0004

**Charge Details**

Previous Balance		120.00
EFT Payment	05/23	-120.00
<b>Remaining Balance</b>		<b>\$0.00</b>

Payments received after 06/06/25 will appear on your next bill.

Service from 06/06/25 through 07/05/25

**Spectrum Business™ Internet**

Spectrum Business Internet	130.00
Promotional Discount	-30.00
Spectrum WiFi	0.00
Web Hosting	0.00
Security Suite	0.00
Domain Name	0.00
Vanity Email	0.00
Static IP 1	20.00
	<b>\$120.00</b>

Spectrum Business™ Internet Total **\$120.00****Other Charges**

Payment Processing	5.00
Auto Pay Discount	-5.00
<b>Other Charges Total</b>	<b>\$0.00</b>

**Current Charges \$120.00****Total Due by Auto Pay \$120.00****Billing Information**

**Tax and Fees** - This statement reflects the current taxes and fees for your area (including sales, excise, user taxes, etc.). These taxes and fees may change without notice. Visit [spectrum.net/taxesandfees](http://spectrum.net/taxesandfees) for more information.

**Spectrum Terms and Conditions of Service** - In accordance with the Spectrum Business Services Agreement, Spectrum services are billed on a monthly basis. Spectrum does not provide credits for monthly subscription services that are cancelled prior to the end of the current billing month.

**Terms & Conditions** - Spectrum's detailed standard terms and conditions for service are located at [spectrum.com/policies](http://spectrum.com/policies).

**Notice** - Nonpayment of any portion of your cable television, high-speed data, and/or Digital Phone service could result in disconnection of any of your Spectrum provided services.

**Insufficient Funds Payment Policy** - Charter may charge an insufficient funds processing fee for all returned checks and bankcard charge-backs. If your check, bankcard (debit or credit) charge, or other instrument or electronic transfer transaction used to pay us is dishonored, refused or returned for any reason, we may electronically debit your account for the payment, plus an insufficient funds processing fee as set forth in your terms of service or on your Video Services rate card (up to the amount allowable by law and any applicable sales tax). Your bank account may be debited as early as the same day payment is dishonored, refused or returned. If your bank account is not debited, the returned check amount (plus fee) must be replaced by cash, cashier's check or money order.

**Billing Practices** - Spectrum Business mails monthly, itemized invoices for all monthly services in advance. A full payment is required on or before the due date indicated on this invoice. Payments made after the indicated due date may result in a late payment processing charge. Failure to pay could result in the disconnection of all your Spectrum Business service(s). Disconnection of Business Voice service may also result in the loss of your phone number.

**Changing Business Locations** - Please contact Spectrum Business before moving your Business Voice modem to a new address. To establish service at your new location or return equipment, please contact Spectrum Business at least twenty-one (21) business days prior to your move.

**Past Due Fee / Late Fee Reminder** - A late fee will be assessed for past due charges for service.

Continued on the next page....

Local Spectrum Store: 12970 S US Hwy 301, Suite 105, Riverview FL 33579 Store Hours: Mon thru Sat - 10:00am to 8:00pm; Sun - 12:00pm to 7:00pm

Local Spectrum Store: 872 Brandon Town Center Mall, Brandon FL 33511 Store Hours: Mon thru Sat - 10:00am to 8:00pm and Sun - 12:00pm to 5:00pm

For questions or concerns, please call **1-866-519-1263**.

2664 Cypress Ridge Blvd | Suite 103  
Wesley Chapel, FLORIDA 33544  
<https://completeit.io>  
(813) 444-4355



Mirabella CDD  
2005 Pan Am Circle Suite 300  
Tampa, FL, United States 33607

Invoice #	16776
Invoice Date	06-15-25
Balance Due	<b>\$86.00</b>

Item	Description	Unit Cost	Quantity	Line Total
Brivo Onair Tier 1 Reader Monthly Data Plan (up to 2 readers)	- Brivo Onair Tier 1 Reader Monthly Data Plan (For each reader from 1-2 on the account) Applies to ACS6000, ACS300 and Mercury. - Price is per unit. Unit equals each card reader, each weigand reader, each call box (uses weigand reader).	\$16.50	4.0	\$66.00
100 Brivo Onair Mobile Passes	100 Brivo Onair Mobile Passes for a single Account, monthly subscription	\$20.00	1.0	\$20.00

---

Subtotal	\$86.00
Tax	\$0.00
Invoice Total	\$86.00
Payments	\$0.00
Credits	\$0.00
Balance Due	\$86.00

2664 Cypress Ridge Blvd | Suite 103  
Wesley Chapel, FLORIDA 33544  
<https://completeit.io>  
(813) 444-4355



Mirabella CDD  
2005 Pan Am Circle Suite 300  
Tampa, FL, United States 33607

Invoice #	16730
Invoice Date	06-09-25
Balance Due	<b>\$5,879.00</b>

Item	Description	Unit Cost	Quantity	Line Total
50% Project Deposit	== 50% Deposit Invoice for Project == Cameras - Please refer to estimate for further details - Please refer to contract for further details - Licenses and Monthlys (if applicable) will be billed separately after 1st month - Remainder balance due net 15 after completion of project	\$5,879.00	1.0	\$5,879.00

---

Subtotal	\$5,879.00
Tax	\$0.00
Invoice Total	\$5,879.00
Payments	\$0.00
Credits	\$0.00
Balance Due	\$5,879.00

**MIRABELLA CDD Special Roof Meeting**

MEETING DATE: May 13, 2025

DMS Staff Signature: *Lisa Castoria*

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough	x	SALARY ACCEPTED	\$200.00
Mindy Jacobson	x	SALARY ACCEPTED	\$200.00
Gail Reese		SALARY ACCEPTED	\$200.00
David Dzien	x	SALARY ACCEPTED	\$200.00
Mercedes Harrison		SALARY ACCEPTED	\$200.00





**MIRABELLA CDD**MEETING DATE: June 5, 2025

DMS Staff Signature: \_\_\_\_\_

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough	✓	SALARY ACCEPTED	\$200.00
Mindy Jacobson		SALARY ACCEPTED	\$200.00
Gail Reese	✓	SALARY ACCEPTED	\$200.00
David Dzien	✓	SALARY ACCEPTED	\$200.00
Mercedes Harrison	✓	SALARY ACCEPTED	\$200.00

**MIRABELLA CDD**MEETING DATE: June 5, 2025

DMS Staff Signature: \_\_\_\_\_

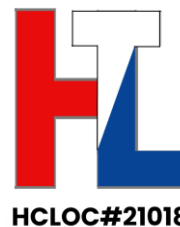
<b>SUPERVISORS</b>	<b>CHECK IF IN ATTENDANCE</b>	<b>STATUS</b>	<b>PAYMENT AMOUNT</b>
Trivia M. Kimbrough		SALARY ACCEPTED	\$200.00
Mindy Jacobson		SALARY ACCEPTED	\$200.00
Gail Reese		SALARY ACCEPTED	\$200.00
David Dzien		SALARY ACCEPTED	\$200.00
Mercedes Harrison		SALARY ACCEPTED	\$200.00



# Invoice #52325

## Hometown Locksmiths

108 S Evers St. Suite 3. Plant City, FL 33563



**Date**  
May 23, 2025

**To**  
Inframark  
2654 Cypress Ridge Blvd, Suite 101  
Wesley Chapel, FL 33544

**Job Site**  
14306 Romeo Blvd,  
Wimauma, FL

### Instructions

Net 14 - Extensions available upon request - Added 3% processing fee when using payment links

Quantity	Description	Unit Price	Total
10	Re-Key Cylinder (all matching)	\$20.00	\$200.00
4	Schlage Entry Lever-Grade 1 Residential	\$44.00	\$176.00
3	Labor Hours	\$85.00	\$255.00
1	Service Call	\$85.00	\$85.00
Subtotal			\$716.00
Sales Tax			\$13.20
Invoice Total Due By 6.6.2025			\$729.20

Thank you for your business!

Tel: 813-863-6423  
Zelle: 813-863-6423

Email: [Hometownlocksmithspc@gmail.com](mailto:Hometownlocksmithspc@gmail.com)  
CashApp: \$hometown813



Hometown Locksmiths  
 A Fontana Enterprise LLC  
 108 S Evers St  
 Suite #3  
 Plant City, FL 33563  
 (813)863-6423  
 HometownLocksmithspc@gmail.com

### Rates for Service

<b>Service Call</b>	<b>\$85.00</b>
<b>Service Call Emergency, Afterhours, Weekends</b>	<b>\$120.00</b>
<b>Labor Rate Per Hour</b>	<b>\$85.00</b>
<b>Labor Rates Emergency, Afterhours, Weekends</b>	<b>\$120.00</b>
<b>Rekey Cylinder</b>	<b>\$20.00</b>
<b>Master Re-Key Cylinder</b>	<b>\$40.00</b>
<b>Cut Keys (SC1,4 – DNC – MX9 - PRIMUS)</b>	<b>\$5 – \$7 – \$10 - \$12</b>
<b>Stamping Keys</b>	<b>\$2.00</b>

### MSRP Common Hardware – Grade 1-2 COMMERCIAL/FIRERATED

<b>Lever Handle</b>	<b>\$179</b>
<b>Door Closer</b>	<b>\$250-\$300+</b>
<b>Panic Bar</b>	<b>\$400+</b>
<b>Hinge</b>	<b>\$28.00</b>
<b>“PUSH TO EXIT”</b>	<b>\$400+</b>
<b>Electric Strike/MagLock</b>	<b>\$400+</b>
<b>SIMPLEX/KEYPAD</b>	<b>\$850-\$1,000</b>



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

**INVOICE#**

150805

**CUSTOMER ID**

C2285

**PO#**

# INVOICE

**DATE**

6/1/2025

**NET TERMS**

Net 30

**DUE DATE**

7/1/2025

**BILL TO**

Mirabella CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: June 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Dissemination Services	1	Ea	643.75		643.75
District Management	1	Ea	2,500.00		2,500.00
Website Maintenance / Admin	1	Ea	150.00		150.00
<b>Subtotal</b>					<b>3,293.75</b>

<b>Subtotal</b>	\$3,293.75
-----------------	------------

<b>Tax</b>	\$0.00
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<b>Total Due</b>	\$3,293.75
------------------	------------

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

*To pay via ACH or Wire, please refer to our banking information below:*

*Account Name: INFRAMARK, LLC*

*ACH - Bank Routing Number: 111000614 / Account Number: 912593196*

*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



2002 West Grand Parkway North  
Suite 100  
Katy, TX 77449

# INVOICE

**INVOICE#**

151852

**DATE**

6/17/2025

**CUSTOMER ID**

C2285

**NET TERMS**

Net 30

**PO#****DUE DATE**

7/17/2025

**BILL TO**

Mirabella CDD  
2005 Pan Am Cir Ste 300  
Tampa FL 33607-6008  
United States

Services provided for the Month of: May 2025

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Lisa M Castoria - 04-29-25 HAWKINS SERVICE COMPAN : \$239	1	Ea	239.00		239.00
B/W Copies	5	Ea	0.15		0.75
Postage	2	Ea	0.69		1.38
<b>Subtotal</b>					<b>241.13</b>

**Subtotal** \$241.13

**Tax** \$0.00

**Total Due** \$241.13

**Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778**

*To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.*

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*Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196*

*Please include the Customer ID and the Invoice Number on your form of payment.*



# INVOICE

**JNJ Amenity Services**  
7804 Davie Ray Dr, Zephyrhills, FL 33540,  
UNITED STATES  
Phone: +1 813-781-8999;  
services@jnjcleanservices.com

**Invoice No#:** 0569  
**Invoice Date:** Jun 23, 2025  
**Due Date:** Jul 1, 2025







**\$675.00 USD**  
**AMOUNT DUE**

**BILL TO**  
Mirabella CDD c/o Inframark  
2005 Pan Am Circle, Suite 300, Tampa, FL  
33607, UNITED STATES  
inframarkcms@payableslockbox.com

#	ITEMS & DESCRIPTION	PRICE	AMOUNT(\$)
1	Amenity cleaning services	\$675.00	\$675.00
Subtotal			\$675.00
TOTAL			\$675.00 USD

**NOTES TO CUSTOMER**  
Amenity cleaning services - June 2025

**MIRABELLA CDD**MEETING DATE: June 5, 2025DMS Staff Signature: 

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough		SALARY ACCEPTED	\$200.00
Mindy Jacobson		SALARY ACCEPTED	\$200.00
Gail Reese		SALARY ACCEPTED	\$200.00
David Dzien		SALARY ACCEPTED	\$200.00
Mercedes Harrison		SALARY ACCEPTED	\$200.00

**MIRABELLA CDD Special Roof Meeting**

MEETING DATE: May 13, 2025

DMS Staff Signature: *Lisa Castoria*

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough	x	SALARY ACCEPTED	\$200.00
Mindy Jacobson	x	SALARY ACCEPTED	\$200.00
Gail Reese		SALARY ACCEPTED	\$200.00
David Dzien	x	SALARY ACCEPTED	\$200.00
Mercedes Harrison		SALARY ACCEPTED	\$200.00



Remit Address for Payment by Check:  
(See bottom for EFT Payment information)

**Signal 88, LLC**

PO Box 8246  
Omaha, NE 68108  
[remittance@teamsignal.com](mailto:remittance@teamsignal.com)

**BILL TO**

**Inframark - Mirabella CDD**

2005 Pan Am Circle  
Tampa, FL 33607

**INVOICE**

Invoice Number: US\_36555  
Invoice Date: 05-16-2025  
Due Date: 05-31-2025  
Terms: NET15  
Customer ID: 102824  
Customer PO:

**Amount Due: \$1,089.40**

**THERE WILL BE A \$30 CHARGE FOR ALL  
RETURNED CHECKS. 1.5% INTEREST (18%  
APR) IS ASSESSED ON ALL UNPAID  
BALANCES**

Period	Description	QTY	Unit Price	Total
05-09-2025- 05-15-2025	Roving Patrol Tours - Daytime Patrol: : Service Location: Mirabella CDD	20	\$54.47	\$1,089.40

Subtotal	\$1,089.40
Sales tax	\$0.00
1) FLORIDA FL STATE TAX (6)	\$0.00
2) HILLSBOROUGH FL COUNTY TAX (0.5)	\$0.00
Total	\$1,089.40

EFT Remittance: American National Bank: 104000854 Account 320166747

Please include Invoice number & Customer ID with payment remittance

Billing Questions/Support: [Billing@teamsignal.com](mailto:Billing@teamsignal.com) or (877) 498-8494

Thank you for choosing Signal for your needs. We're committed to providing you  
with peace of mind.

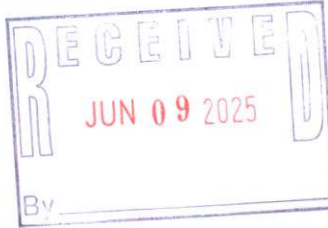




Remit Address for Payment by Check:  
(See bottom for EFT Payment information)

**Signal 88, LLC**

PO Box 8246  
Omaha, NE 68108  
[remittance@teamsignal.com](mailto:remittance@teamsignal.com)



**INVOICE**

Invoice Number: US\_38053  
Invoice Date: 2025-05-30  
Due Date: 2025-06-14  
Terms: NET15  
Customer ID: 102824

**Amount Due: \$544.70**

**THERE WILL BE A \$30 CHARGE FOR ALL  
RETURNED CHECKS. 1.5% INTEREST (18%  
APR) IS ASSESSED ON ALL UNPAID  
BALANCES**

**BILL TO**

**Inframark - Mirabella CDD**

2005 Pan Am Circle  
Tampa, FL 33607

Period	Description	QTY	Unit Price	Total
2025-05-23- 2025-05-28	Roving Patrol Tours - Daytime Patrol: : Service Location: Mirabella CDD	10	\$54.47	\$544.70

Subtotal	\$544.70
Sales tax	\$0.00
1) FLORIDA FL STATE TAX (6)	\$0.00
2) HILLSBOROUGH FL COUNTY TAX (0.5)	\$0.00
Total	\$544.70

EFT Remittance: American National Bank: 104000854 Account 320166747

Please include Invoice number & Customer ID with payment remittance

Billing Questions/Support: [Billing@teamsignal.com](mailto:Billing@teamsignal.com) or (877) 498-8494

Thank you for choosing Signal for your needs. We're committed to providing you  
with peace of mind.



# INVOICE

Page: 1

**Please Remit Payment to:**

Solitude Lake Management, LLC  
1320 Brookwood Drive  
Suite H  
Little Rock, AR 72202  
Phone #: (888) 480-5253  
Fax #: (888) 358-0088

Invoice Number: PSI172307  
Invoice Date: 6/1/2025

Bill  
To: Mirabella  
C/O [REDACTED]  
2005 Pan Am Circle #300  
Tampa, FL 33607

Ship  
To: Mirabella  
C/O Meritus  
2005 Pan Am Circle #300  
Tampa, FL 33607

Ship Via		Customer ID	8108
Ship Date	6/1/2025	P.O. Number	
Due Date	7/1/2025	P.O. Date	6/1/2025
Terms	Net 30	Our Order No.	

Item/Description	Unit	Order Qty	Quantity	Unit Price	Total Price
Annual Maintenance		1	1	227.00	227.00
June Billing					
6/1/2025 - 6/30/2025					
Mirabella-Lake-ALL					

Amount Subject to Sales Tax 0.00  
Amount Exempt from Sales Tax 227.00

**Subtotal:** 227.00  
Invoice Discount: 0.00  
Total Sales Tax: 0.00  
Payment Amount: 0.00  
**Total:** 227.00

# Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

Mirabella CDD  
c/o Inframark  
2005 PAN AM CIRCLE, SUITE 300  
TAMPA, FL 33607

June 20, 2025

Client: 001295

Matter: 000001

Invoice #: 26713

Page: 1

RE: General

For Professional Services Rendered Through May 31, 2025

## SERVICES

Date	Person	Description of Services	Hours	Amount
5/6/2025	KCH	REVIEW SPECIAL MEETING AGENDA PACKAGE AND ASSOCIATED ROOF REPAIR PROPOSALS.	0.3	\$91.50
5/13/2025	KCH	PREPARE SERVICES AGREEMENT WITH TOSCA ROOFING FOR RE-ROOF INSTALLATION.	1.1	\$335.50
5/14/2025	KCH	REVIEW NOTICE OF COMMENCEMENT FROM ROOFER AND EMAIL WITH L.CASTORIA REGARDING SAME.	0.2	\$61.00
5/28/2025	KCH	REVIEW AGENDA PACKAGE.	0.4	\$122.00
5/29/2025	MS	REVIEW PROPOSED BUDGET FOR FISCAL YEAR 2025-2026 RE INCREASE; PREPARE DRAFT MAILED NOTICE LETTER AND LONG FORM PULICATION AD FOR BUDGET.	1.8	\$315.00
Total Professional Services			3.8	\$925.00

June 20, 2025  
Client: 001295  
Matter: 000001  
Invoice #: 26713

Page: 2

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Total Services	\$925.00	
Total Disbursements	\$0.00	
Total Current Charges		\$925.00
Previous Balance		\$502.50
Less Payments		(\$502.50)
<b>PAY THIS AMOUNT</b>		<b>\$925.00</b>

***Please Include Invoice Number on all Correspondence***

**MIRABELLA CDD Special Roof Meeting**

MEETING DATE: May 13, 2025

DMS Staff Signature: *Lisa Castoria*

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough	x	SALARY ACCEPTED	\$200.00
Mindy Jacobson	x	SALARY ACCEPTED	\$200.00
Gail Reese		SALARY ACCEPTED	\$200.00
David Dzien	x	SALARY ACCEPTED	\$200.00
Mercedes Harrison		SALARY ACCEPTED	\$200.00

**MIRABELLA CDD**MEETING DATE: June 5, 2025

DMS Staff Signature: \_\_\_\_\_

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Trivia M. Kimbrough	✓	SALARY ACCEPTED	\$200.00
Mindy Jacobson		SALARY ACCEPTED	\$200.00
Gail Reese	✓	SALARY ACCEPTED	\$200.00
David Dzien	✓	SALARY ACCEPTED	\$200.00
Mercedes Harrison	✓	SALARY ACCEPTED	\$200.00

INVOICE

Zebra Cleaning Team

PO Box 3456

Apollo Beach, FL 33572-1003

lancewood1970@gmail.com

+1 (813) 279-0437

Mirabella - 10635 County Road 672

Bill to  
Mirbella  
10635 County Road 672  
, FL.  
Riverview, FL 33579

Invoice details

Invoice no.: 7946  
Terms: Net 30  
Invoice date: 06/01/2025  
Due date: 07/01/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Commercial Pool Service	Monthly Full Service	1	\$1,050.00	\$1,050.00

Total

\$1,050.00

Mail to:  
Zebra Cleaning Team  
PO Box 3456  
Apollo Beach FL 33572-1003

INVOICE

Mailing Address  
PO Box 3553  
Apollo Beach, FL 33572

southshorelandscapeandlawn@gmail.com  
813-376-6110  
www.southshorelandscapeandlawn.com



Bill to  
Mirabella

Invoice details  
Invoice no.: 74255  
Terms: Net 30  
Invoice date: 06/26/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Irrigation Maintenance and Repair	Repairs for June's irrigation audit. Zone 3: replaced one pop up spray head and one nozzle Zone 4: replaced one pop up spray head and one nozzle Zone 11: replaced one nozzle Zone 13: replaced one nozzle	1	\$0.00	\$0.00
2.	Materials	6" pop up spray head	2	\$8.94	\$17.88
3.	Materials	Rain Bird nozzle	2	\$1.66	\$3.32
4.	Labor		3	\$85.00	\$255.00

Total \$276.20

Note to customer  
Thank you for your business!



**4C.**

# **Financial Report**

**September 30, 2024**

**Mirabella Community  
Development District**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors  
*Mirabella Community Development District*

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities and each major fund of *Mirabella Community Development District*, (the "District") as of and for the year ended September 30, 2024, 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 accompanying financial statements 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, 2024, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund for the 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* (GAS), 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 related 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 and GAS 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, 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 judgement, 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 starting on page 3, 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 Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued a report dated June 17, 2025, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 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.

*McDermitt Davis*

Orlando, Florida

June 17, 2025

Our discussion and analysis of *Mirabella Community Development District's*, (the "District") financial accomplishments provide an overview of the District's financial activities for the year ended September 30, 2024. Please read it in conjunction with the District's Independent Auditor's Report, financial statements and accompanying notes.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* issued June 1999.

### **Financial Highlights**

- The liabilities of the District exceeded its assets at September 30, 2024 by \$687,580, an increase in net position of \$89,072 in comparison with the prior year.
- At September 30, 2024, the District's governmental funds reported a combined fund balance of \$425,437, an increase in net position of \$54,609 in comparison with the prior year.

### **Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the *Mirabella Community Development District's* financial statements. The District's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

### **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 of the District's assets, liabilities, and deferred inflows/outflows of resources, with the difference between the three 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 special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include general government, maintenance and operations, and parks and recreation related 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.

#### *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 government'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 two individual 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 and debt service fund, which are considered to be major funds.

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

#### **Notes to 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**

Statement of Net Position - The District's net position was (\$687,580) at September 30, 2024. The following analysis focuses on the net position of the District's governmental activities.

	<u>2024</u>	<u>2023</u>
<b>Assets:</b>		
Assets, excluding capital assets	\$ 430,139	\$ 386,496
Capital assets, net of depreciation	<u>544,819</u>	<u>566,913</u>
<b>Total assets</b>	<u>974,958</u>	<u>953,409</u>
<b>Liabilities:</b>		
Liabilities, excluding long-term liabilities	51,069	63,435
Long-term liabilities	<u>1,611,469</u>	<u>1,666,626</u>
<b>Total liabilities</b>	<u>1,662,538</u>	<u>1,730,061</u>
<b>Net Position:</b>		
Net investment in capital assets	(1,066,650)	(1,099,713)
Restricted for debt service	240,092	230,449
Unrestricted	<u>138,978</u>	<u>92,612</u>
<b>Total net position</b>	<u>\$ (687,580)</u>	<u>\$ (776,652)</u>

The following is a summary of the District's governmental activities for the fiscal years ended September 30, 2024 and 2023.

Changes in Net Position

	<b>2024</b>	<b>2023</b>
Revenues:		
Program revenues	\$ 424,037	\$ 350,360
General revenues	225	1,004
<b>Total revenues</b>	<b>424,262</b>	<b>351,364</b>
Expenses:		
General government	65,378	66,896
Maintenance and operations	139,791	118,175
Culture and recreation	17,123	17,123
Interest on long-term debt	112,898	117,414
<b>Total expenses</b>	<b>335,190</b>	<b>319,608</b>
<b>Change in net position</b>	<b>89,072</b>	<b>31,756</b>
Net position, beginning	(776,652)	(808,408)
<b>Net position, ending</b>	<b>\$ (687,580)</b>	<b>\$ (776,652)</b>

As noted above and in the statement of activities, the cost of all governmental activities during the year ended September 30, 2024 was \$335,190. The majority of these costs are comprised of maintenance operations and interest on bonds outstanding.

**Financial Analysis of the Government's Funds**

The District uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unassigned fund balances may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At September 30, 2024, the District's governmental funds reported a combined ending fund balance of \$425,437. Of this total, \$2,857 is nonspendable, \$286,459 is restricted, and the remainder is an unassigned fund balance of \$136,121.

The fund balance of the general fund increased by \$46,366 primarily due to an increase of assessments received. The debt service fund balance increased by \$8,243.

**General Fund Budgetary 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. There were no amendments to the general fund budget. The legal level of budgetary control is at the fund level.



### **Capital Asset and Debt Administration**

#### *Capital Assets*

At September 30, 2024, the District had \$544,819 invested in infrastructure under construction. More detailed information about the District's capital assets is presented in the notes to the financial statements.

#### *Capital Debt*

At September 30, 2024, the District had \$1,627,500 in bonds outstanding. More detailed information about the District's capital debt is presented in the notes to the financial statements.

### **Requests for Information**

If you have questions about this report or need additional financial information, contact the *Mirabella Community Development District's* Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

## FINANCIAL STATEMENTS

Mirabella Community Development District  
**Statement of Net Position**  
September 30, 2024

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	<b>Governmental Activities</b>
<b>Assets:</b>	
Cash	\$ 138,872
Deposits	2,857
Assessments receivables	3,330
Restricted Assets:	
Temporarily restricted investments	285,080
Capital Assets:	
Capital assets being depreciated, net	544,819
<b>Total assets</b>	<b>974,958</b>
<b>Liabilities:</b>	
Accounts payable and accrued expenses	4,702
Accrued interest payable	46,367
Noncurrent Liabilities:	
Due within one year	41,000
Due in more than one year	1,570,469
<b>Total liabilities</b>	<b>1,662,538</b>
<b>Net Position</b>	
Net investment in capital assets	(1,066,650)
Restricted for debt service	240,092
Unrestricted	138,978
<b>Total net position</b>	<b>\$ (687,580)</b>

Mirabella Community Development District  
**Statement of Activities**  
Year Ended September 30, 2024

	Program Revenue			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	
<b>Functions/Programs</b>				<b>Governmental Activities</b>
Governmental Activities:				
General government	\$ 65,378	\$ 72,451	\$ -	\$ 7,073
Maintenance and operations	139,791	154,913	-	15,122
Parks and recreation	17,123	18,975	-	1,852
Interest on long-term debt	112,898	163,827	13,871	64,800
<b>Total governmental activities</b>	<b>\$ 335,190</b>	<b>\$ 410,166</b>	<b>\$ 13,871</b>	<b>\$ 88,847</b>
General Revenues:				
Miscellaneous income				225
<b>Total general revenues</b>				<b>225</b>
<b>Change in net position</b>				<b>89,072</b>
Net position, beginning				(776,652)
<b>Net position, ending</b>				<b>\$ (687,580)</b>

	General	Debt Service	Total Governmental Funds
<b>Assets:</b>			
Cash	\$ 138,872	\$ -	\$ 138,872
Investments	-	285,080	285,080
Receivables	3,330	-	3,330
Due from other funds	-	1,379	1,379
Deposits	2,857	-	2,857
<b>Total assets</b>	<b>\$ 145,059</b>	<b>\$ 286,459</b>	<b>\$ 431,518</b>
<b>Liabilities and Fund Balances:</b>			
Liabilities:			
Accounts payable and accrued expenses	\$ 4,702	\$ -	\$ 4,702
Due to other funds	1,379	-	1,379
<b>Total liabilities</b>	<b>6,081</b>	<b>-</b>	<b>6,081</b>
Fund Balances:			
Nonspendable	2,857	-	2,857
Restricted for debt service	-	286,459	286,459
Unassigned	136,121	-	136,121
<b>Total fund balances</b>	<b>138,978</b>	<b>286,459</b>	<b>425,437</b>
<b>Total liabilities and fund balances</b>	<b>\$ 145,059</b>	<b>\$ 286,459</b>	

**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 in the funds.

544,819

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

Accrued interest payable	(46,367)	
Bonds payable	(1,611,469)	(1,657,836)
<b>Net position of governmental activities</b>		<b>\$ (687,580)</b>

Mirabella Community Development District  
**Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Governmental Funds**  
Year Ended September 30, 2024

	<b>General</b>	<b>Debt Service</b>	<b>Total Governmental Funds</b>
<b>Revenues:</b>			
Special assessments	\$ 246,339	\$ 163,827	\$ 410,166
Investment and miscellaneous income	225	13,871	14,096
<b>Total revenues</b>	<b>246,564</b>	<b>177,698</b>	<b>424,262</b>
<b>Expenditures:</b>			
Current:			
General government	65,378	-	65,378
Maintenance and operations	134,820	-	134,820
Debt Service:			
Interest	-	113,455	113,455
Principal	-	56,000	56,000
<b>Total expenditures</b>	<b>200,198</b>	<b>169,455</b>	<b>369,653</b>
<b>Excess (Deficit) of Revenues Over Expenditures</b>	<b>46,366</b>	<b>8,243</b>	<b>54,609</b>
<b>Net change in fund balances</b>	<b>46,366</b>	<b>8,243</b>	<b>54,609</b>
Fund balances, beginning of year	92,612	278,216	370,828
<b>Fund balances, end of year</b>	<b>\$ 138,978</b>	<b>\$ 286,459</b>	<b>\$ 425,437</b>

**Reconciliation of The Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities**

Year Ended September 30, 2024

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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Net change in fund balances - total governmental funds	\$	54,609
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Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. However, in the statement of net position the cost of those assets is recorded as capital assets. Depreciation on capital assets is not recognized in the governmental fund statement, however, depreciation is reported as an expense in the statement of net position.

Depreciation		(22,094)
--------------	--	----------

Repayments of long-term liabilities are reported as expenditures in governmental funds, while repayments reduce long-term liabilities in the statement of net position.		56,000
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Change in accrued interest	1,400	
Amortization on bond discount	(843)	557

<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>89,072</u></b>
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**Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual - General Fund**

Year Ended September 30, 2024

	<b>Budgeted Amounts</b>		<b>Actual Amounts</b>	<b>Variance with Final Budget Positive (Negative)</b>
	<b>Original</b>	<b>Final</b>		
<b>Revenues:</b>				
Special assessments	\$ 171,980	\$ 171,980	\$ 246,339	\$ 74,359
Investment and miscellaneous Income	-	-	225	225
<b>Total revenues</b>	<b>171,980</b>	<b>171,980</b>	<b>246,564</b>	<b>74,584</b>
<b>Expenditures:</b>				
Current				
General government	62,105	62,105	65,378	(3,273)
Maintenance and operations	180,375	180,375	134,820	45,555
<b>Total expenditures</b>	<b>242,480</b>	<b>242,480</b>	<b>200,198</b>	<b>42,282</b>
<b>Net change in fund balance</b>	<b>(70,500)</b>	<b>(70,500)</b>	<b>46,366</b>	<b>116,866</b>
Fund balance, beginning of year	92,612	92,612	92,612	-
<b>Fund balance, end of year</b>	<b>\$ 22,112</b>	<b>\$ 22,112</b>	<b>\$ 138,978</b>	<b>\$ 116,866</b>



## **NOTES TO FINANCIAL STATEMENTS**

## **NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **Reporting Entity**

The *Mirabella Community Development District*, (the "District") was created by Hillsborough County Ordinance 06-7 enacted on March 7, 2006 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, the power to borrow money and issue bonds, and the power to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure. The District was established for the purpose 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 (the "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. All of the Board members are affiliated with 672-Mirabella, LLC (the "Developer") at September 30, 2024. The Board of Supervisors of the District exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the final responsibility for:

1.        Assessing 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") Statement 14, and Statement 39, and 61. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District Board of Supervisors 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.

### **Government-Wide and Fund Financial Statements**

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

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use, or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) operating-type special assessments that are treated as charges for services (including assessments for maintenance and debt service). Other items not included among program revenues are reported instead as *general revenues*.

**NOTE 1                      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 recognized as revenues 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 District 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, including debt service assessments and operation and maintenance assessments, are non-ad valorem assessments imposed on all lands located within the district and benefited by the District's activities. Assessments are levied by the District prior to the start of the fiscal year which begins October 1<sup>st</sup> and ends on September 30<sup>th</sup>. Operation and maintenance special assessments are imposed upon all lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the District.

All funds are considered to be major funds. The District reports the following governmental funds:

*General Fund* - Is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*Debt Service Fund* - Accounts 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 District's policy to use restricted resources first, then unrestricted resources as they are needed.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

**Restricted Assets**

These assets represent cash and investments set aside pursuant to bond covenants.

**Deposits and Investments**

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

Investments of the District are reported at fair value and are categorized within the fair value hierarchy established in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*. The District's investments consist of investments authorized in accordance with Section 218.415, Florida Statutes.

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

**Receivables**

All receivables are shown net of allowance for uncollectible amounts.

**Capital Assets**

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

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

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

<b>Assets</b>	<b>Years</b>
Amenity	40
Improvements other than buildings	15-40

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.

**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 using the straight-line method. Bonds payable are reported net of premiums or discounts. Bond issuance costs are expensed.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond 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 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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2024.

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. The District does not have any item that qualifies for reporting in this category for the year ended September 30, 2024.

**NOTE 1                      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Net Position Flow Assumption**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

**Fund Balance Flow Assumptions**

Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources (total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes fund balance amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Supervisors is the highest level of decision-making authority for the government that can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board of Supervisors has authorized the District Manager to assign amounts for specific purposes. The Board of Supervisors may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above an additional action is essential to either remove or revise a commitment.

**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.

**New Accounting Standards**

In fiscal year 2024, the District has not implemented any new accounting standards with a material effect on the District's financial statements.

## **NOTE 2                    STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **Budgetary Information**

The District is required to establish a budgetary system and an approved annual budget for the General Fund. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at the fiscal year end. The legal level of budgetary control is at the fund level. Any budget amendments that increase the aggregate budgeted appropriations, at the fund level, must be approved by the Board of Supervisors.

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

1. Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
2. Public hearings are conducted to obtain taxpayer comments.
3. Prior to October 1, the budget is legally adopted by the District Board.
4. All budget changes must be approved by the District Board.
5. The budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America.

## **NOTE 3                    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 categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value is the price that would be received to sell an asset, or paid to transfer a liability, in an orderly transaction between market participants at the measurement date. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The District uses a market approach in measuring fair value that uses prices and other relevant information generated by market transactions involving identical or similar assets, liabilities, or groups of assets and liabilities.

Assets or liabilities are classified into one of three levels. Level 1 is the most reliable and is based on quoted price for identical assets, or liabilities, in an active market. Level 2 uses significant other observable inputs when obtaining quoted prices for identical or similar assets, or liabilities, in markets that are not active. Level 3 is the least reliable, and uses significant unobservable inputs that use the best information available under the circumstances, which includes the District's own data in measuring unobservable inputs.

The District has the following recurring fair value measurements as of September 30, 2024:

- Money market mutual funds of \$285,080 are valued using Level 2 inputs

**NOTE 3 DEPOSITS AND INVESTMENTS (CONTINUED)**

Instead of establishing a written investment policy, the District elected to limit investments to those approved by Florida Statutes and the District Trust Indenture. Authorized District investments include:

1. The Local Government Surplus Funds Trust Fund (SBA);
2. Securities and Exchange Commission Registered Money Market Funds with the highest credit quality rating from a nationally recognized rating agency;
3. Interest-bearing time deposits or savings accounts in qualified public depositories;
4. Direct obligations of the U.S. Treasury.

Investments made by the District at September 30, 2024 are summarized below.

<b>Investment Type</b>	<b>Fair Value</b>	<b>Credit Rating</b>	<b>Weighted Average Maturity</b>
Wells Fargo Money Market Account	\$ 253,867	AAAm	46 days
First American Government Obligation Fund	31,213	AAAm	31 days
	<u>\$ 285,080</u>		

*Credit Risk*

The District's investment policy limits credit risk by restricting authorized investments to those described. Investments in U.S. Government securities and agencies must be backed by the full faith and credit of the United States Government. Short term bond funds shall be rated by a nationally recognized ratings agency and shall maintain the highest credit quality rating. Investment ratings by investment type are included in the preceding summary of investments.

*Custodial Credit Risk*

In the case of deposits, this is the risk that, in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that bank deposits be secured as provided by Chapter 280, Florida Statutes. This law requires local governments to deposit funds only in financial institutions designated as qualified public depositories by the Chief Financial Officer of the State of Florida, and creates the Public Deposits Trust Fund, a multiple financial institution pool with the ability to assess its member financial institutions for collateral shortfalls if a default or insolvency has occurred. At September 30, 2024, all of the District's bank deposits were in qualified public depositories.

For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At September 30, 2024, none of the investments listed are exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form.

*Concentration of Credit 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. The District manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of less than three months.

#### NOTE 4 CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2024 was as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental Activities:</b>				
Capital Assets Being Depreciated:				
Amenity	\$ 513,693	\$ -	\$ -	\$ 513,693
Improvements other than buildings	141,596	-	-	141,596
Total capital assets being depreciated	655,289	-	-	655,289
Less Accumulated Depreciation for:				
Amenity	(68,492)	(17,123)	-	(85,615)
Improvements other than buildings	(19,884)	(4,971)	-	(24,855)
Total accumulated depreciation	(88,376)	(22,094)	-	(110,470)
Total capital assets being depreciated, net	566,913	(22,094)	-	544,819
<b>Governmental activities capital assets, net</b>	<b>\$ 566,913</b>	<b>\$ (22,094)</b>	<b>\$ -</b>	<b>\$ 544,819</b>

Depreciation of \$4,971 was allocated to maintenance and operations and \$17,123 was allocated to parks and recreation in the Statement of Activities.

#### NOTE 5 LONG-TERM LIABILITIES

##### 2013 Capital Improvement Revenue Bonds - Public Offering

On October 3, 2013 the District issued \$1,860,000 of Capital Improvement Revenue Bonds, Series 2013. These bonds consist of \$370,000 Term Bonds due on November 1, 2026 with a fixed interest rate of 6% and \$1,490,000 Term Bonds due on November 1, 2044 with a fixed interest rate of 7%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2014. Principal on the Series 2013 Bonds is payable annually commencing November 1, 2015 through November 1, 2044.

The Series 2013 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2013 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. As of September 30, 2024, this requirement has been met.

Total principal and interest remaining on the Series 2013 Bonds at September 30, 2024 is \$2,555,250. Principal and Interest paid in the current year was \$147,225. Special assessment revenue pledged was \$140,629.



**NOTE 5 LONG-TERM LIABILITIES (CONTINUED)**

**2015 Special Assessment Revenue Bonds - Public Offering**

On June 30, 2015 the District issued \$310,500 of Special Assessment Revenue Bonds, Series 2015. These bonds consist of \$310,500 Term Bonds due on November 1, 2045 with a fixed interest rate of 6%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is paid semiannually on each May 1 and November 1, commencing November 1, 2015. Principal on the Series 2015 Bonds is payable annually commencing November 1, 2016 through November 1, 2045.

The Series 2015 Bonds are subject to redemption at the option of the District prior to their maturity. The Series 2015 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Indenture.

The Bond Indenture requires that the District maintain adequate funds in a reserve account to meet the debt service reserve requirement as defined in the Indenture. As of September 30, 2024, this requirement has been met.

Total principal and interest remaining on the Series 2015 Bonds at September 30, 2024 is \$479,510. Principal and Interest paid in the current year was \$22,230. Special assessment revenue pledged was \$23,198.

Long-term debt activity for the year ended September 30, 2024 was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Due Within One Year</b>
<b>Governmental Activities:</b>					
Bonds Payable:					
Series 2013	\$ 1,410,000	\$ -	\$ (50,000)	\$ 1,360,000	\$ 35,000
Bond discount	(16,874)	-	843	(16,031)	-
Series 2015	273,500	-	(6,000)	267,500	6,000
<b>Governmental activity long-term liabilities</b>	<b>\$ 1,666,626</b>	<b>\$ -</b>	<b>\$ (55,157)</b>	<b>\$ 1,611,469</b>	<b>\$ 41,000</b>

At September 30, 2024, the scheduled debt service requirements on the bonds payable were as follows:

<b>September 30,</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2025	\$ 41,000	\$ 109,875
2026	41,500	107,050
2027	47,000	104,020
2028	47,500	100,785
2029	48,000	97,520
2030-2034	297,500	430,925
2035-2039	413,000	310,900
2040-2044	585,000	141,500
2045-2046	107,000	4,685
	<b>\$ 1,627,500</b>	<b>\$ 1,407,260</b>

**NOTE 6                      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. These risks are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in the last three years.

**NOTE 7                      CONCENTRATIONS**

A significant portion of the District's activity is dependent upon the continued involvement of two major landowners, the loss of which could have a materially adverse effect on the District's ability to pay the principal and interest on the District Series 2013 Bonds and the District Series 2015 Bonds, along with the operations of the District.

All of the members of the Board of Supervisors are affiliated with the Developer.

**NOTE 8                      SUBSEQUENT EVENTS**

Subsequent to year-end, in February 2025, the District issued \$1,259,000 Capital Improvement Revenue Refunding Bonds, Series 2025. The bonds were issued to refund the Series 2013 Bonds. The bonds consist of Serial and Term Bonds with an interest of 5%, due from May 1, 2025 through May 1, 2044.

## COMPLIANCE SECTION

**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  
*Mirabella Community Development District*

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 (Government Auditing Standards), the financial statements of the governmental activities, and each major fund of the *Mirabella Community Development District* (the "District") as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated June 17, 2025.

*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) as a basis for designing 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control over financial reporting 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 and contracts, 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*.

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.

*McDermitt Davis*

Orlando, Florida  
June 17, 2025

## MANAGEMENT LETTER

Board of Supervisors  
*Mirabella Community Development District*

### Report on the Financial Statements

We have audited the financial statements of the *Mirabella Community Development District*, (the "District") as of and for the fiscal year ended September 30, 2024, and have issued our report thereon dated June 17, 2025.

### 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 Auditor General.

### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards, and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 17, 2025, should be considered in conjunction with this management letter.

### Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, require that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial report.

### Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in the notes to the financial statements.

### Financial Condition and Management

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the *District* has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the *District* did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the *District's* 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.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

### Specific Information (Unaudited)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The total number of District employees compensated in the last pay period of the District's fiscal year as 0.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 11.

- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$55,102.
- e. The District did not have any construction project with a total cost of at least \$65,000 approved by the District that is scheduled to begin on or after October 1 of the fiscal year being reported.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the District amends a final budget under Section 189.016(6), Florida Statutes, as disclosed in the general fund budget statement.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)9, Rules of the Auditor General, the District reported:

- a. The rate or rates of non-ad valorem special assessments imposed by the District as follows:
  - O&M: \$1,722.37 - \$2,066.84
  - Debt Service: \$1,200 - \$1,440
- b. The total amount of special assessments collected by or on behalf of the District as \$410,166.
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as disclosed in the notes.

#### **Additional Matters**

Section 10.554(1)(i)2., Rules of the Auditor General, requires us to communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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. In connection with our audit, we did not note any such findings.

#### **Purpose of this Letter**

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, and applicable management, the Board of Supervisors, and is not intended to be and should not be used by anyone other than these specified parties.

*McDiarmid Davis*

Orlando, Florida  
June 17, 2025



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**INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH  
THE REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES**

Board of Supervisors  
*Mirabella Community Development District*

We have examined Mirabella Community Development District's (the District) compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2024. 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 and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, Mirabella Community Development District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2024.

*McDermitt Davis*

Orlando, Florida  
June 17, 2025

To the Board of Supervisors  
*Mirabella Community Development District*

We have audited the financial statements of Mirabella Community Development District as of and for the year ended September 30, 2024, and have issued our report thereon dated June 17, 2025. Professional standards require that we advise you of the following matters relating to our audit.

#### **Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated October 2, 2024, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

#### **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

#### **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

#### **Significant Risks Identified**

We have identified the following significant risks:

- Management override of internal controls
- Improper revenue recognition

#### **Qualitative Aspects of the Entity's Significant Accounting Practices**

##### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

##### *Significant Accounting Estimates and Related Disclosures*

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:



Management's estimate of depreciation is based on the estimated useful lives of the capital assets. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting The District's financial statements relate to the concentration of revenue received from the major landowners.

#### **Significant Unusual Transactions**

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. There were no significant unusual transactions identified as a result of our audit procedures.

#### **Identified or Suspected Fraud**

We have not identified or obtained information that indicates fraud may have occurred.

#### **Significant Difficulties Encountered During the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

#### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole or applicable opinion units.

#### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

#### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated June 17, 2025.

#### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

#### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Board and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

*McDiarmid Davis*

Orlando, Florida  
June 17, 2025

# MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

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District Office ♦ 2005 Pan Am Circle, Suite 300 ♦ Tampa, Florida 33607  
Office (813) 873-7300 ♦ Fax (813) 873-7070

June 17, 2025

McDimit Davis, LLC  
1800 Pembroke Drive, Suite 170  
Orlando, FL 32810

This representation letter is provided in connection with your audit of the basic financial statements of the Mirabella Community Development District as of September 30, 2024 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Mirabella Community Development District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, 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.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of the date of this letter.

## Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated October 2, 2024, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of the system 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.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.
- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- There is no summary of unrecorded misstatements since all adjustments proposed by the auditor have been recorded.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All interfund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- We have reviewed capital assets and infrastructure for impairment whenever events or changes in circumstances have indicated that the carrying amount of the assets might not be recoverable and have appropriately recorded the adjustment, if necessary.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable, and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
- With respect to nonaudit services performed by you (financial statement preparation), we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained controls, including a process to monitor the system of internal control.

#### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit;
  - Unrestricted access to persons within the entity and others from whom you determined it necessary to obtain audit evidence.
    - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
    - A final version of the annual report (including all the documents that, together, comprise the annual report ) in a timely manner prior to the date of the auditor's report.
- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, and we believe that our use of the going concern basis of accounting is appropriate.

- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- Mirabella Community Development District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which Mirabella Community Development District is contingently liable.
- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- Mirabella Community Development District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

Signed:  \_\_\_\_\_

Title: Director of Accounting & Finance

**4D.**

2664 Cypress Ridge Blvd | Suite 103  
Wesley Chapel, FL. 33544  
<https://completeit.io>  
(813) 444-4355



**Customer Contact Information:**

Mirabella CDD  
2005 Pan Am Circle Suite 300  
Tampa, FL, United States 33607

Estimate # 5244  
Estimate Date 06-06-25  
Sales Team Member

Total	<b>\$1,049.99</b>
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Item	Description	Unit Cost	Quantity	Line Total
Stand-By MSP Plan (Offices/ISP)	- Price is per office/network Originally \$150.00, less discount of \$85.00	\$65.00	1.0	\$65.00
U6 Mesh Pro (Outdoor)	Indoor/outdoor WiFi 6 AP with 4 spatial streams, an integrated super antenna, and a gigabit passthrough port.	\$280.00	1.0	\$280.00
UniFi Access Point U6 Pro	High-performance, ceiling-mounted WiFi 6 access point designed for large offices., capable of speeds up to 4.8 Gbps with a range of up to 140 meters.	\$224.99	1.0	\$224.99
Unifi Ultra 8 POE Switch	USW-Ultra (42W)	\$180.00	1.0	\$180.00
CAT6 Drop Installation	Ethernet Cat6 Cable Drop and Termination	\$150.00	2.0	\$300.00

THIS IS ONLY AN ESTIMATE

Due to ongoing tariff discussions, final pricing may be subject to change. For any questions, please contact us at [info@completeit.io](mailto:info@completeit.io).

Subtotal	\$1,049.99
Tax (if applicable)	\$0.00
<b>Estimate Total</b>	<b>\$1,049.99</b>

For Approval Sign Here:           *Lisa Castoria*          

Date: \_\_\_\_\_

Billing Contact:

- Name: \_\_\_\_\_
- Email : \_\_\_\_\_

**4E.**



ESTIMATE

Mailing Address  
PO Box 3553  
Apollo Beach, FL 33572

southshorelandscapeandlawn@gmail.com  
813-376-6110  
www.southshorelandscapeandlawn.com



Bill to  
Mirabella

Estimate details  
Estimate no.: 1380  
Estimate date: 07/15/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Mulch	Install 25 yards of Pine Bark mulch at the entrance to the property and the pool house.	25	\$80.00	\$2,000.00
Total					\$2,000.00

Accepted date

Accepted by

## **Sixth Order of Business**

**6A**

**RESOLUTION 2025-09**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF MIRABELLA COMMUNITY DEVELOPMENT DISTRICT DESIGNATING DATE, TIME, AND LOCATION FOR REGULAR MEETINGS OF THE BOARD OF SUPERVISORS FOR THE FISCAL YEAR 2026, AND PROVIDING FOR AN EFFECTIVE DATE HEREOF**

**WHEREAS**, Mirabella 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, Florida; and

**WHEREAS**, the District’s Board of Supervisors (the “**Board**”), is statutorily authorized to exercise the powers granted to the District; and

**WHEREAS**, all meetings of the Board shall be open to the public and governed by the provisions of Chapter 286, Florida Statutes; and

**WHEREAS**, the Board is statutorily required to file annually with the local governing authority a schedule of its regular meetings.

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

**Section 1.** Regular meetings of the Board of Supervisors of the District, for the Fiscal Year 2026, shall be held as provided on the schedule attached as **Exhibit A**.

**Section 2.** In accordance with Section 189.015(1), Florida Statutes, the District’s Secretary is hereby directed to file annually, with the Hillsborough County schedule of the District’s regular meetings.

**Section 3.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 7<sup>TH</sup> DAY OF AUGUST 2025**

**ATTEST:**

**MIRABELLA  
COMMUNITY DEVELOPMENT  
DISTRICT**

\_\_\_\_\_  
**SECRETARY/ASSISTANT SECRETARY**

\_\_\_\_\_  
**CHAIRMAN / VICE-CHAIRMAN**

## **EXHIBIT A**

### **NOTICE OF REGULAR BOARD MEETING SCHEDULE FISCAL YEAR 2026 MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**NOTICE IS HEREBY GIVEN** that the Board of Supervisors of the Mirabella Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2026 **to be held on the first Thursday every two month** at the **Mirabella Clubhouse located at 14306 Romeo Blvd., Wimauma, FL 33598** on the following dates and time.:

#### **FISCAL YEAR 2026**

<b>October 2, 2025</b>	<b>6:00 P.M.</b>
<b>December 4, 2025</b>	<b>6:00 P.M.</b>
<b>February 5, 2026</b>	<b>6:00 P.M.</b>
<b>April 2, 2026</b>	<b>6:00 P.M.</b>
<b>June 4, 2026</b>	<b>6:00 P.M.</b>
<b>August 6, 2026</b>	<b>6:00 P.M.</b>

**\* = Meetings may be subject to change location depending on meeting facility availability.**

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such a special meeting.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Lisa Castoria  
District Manager

**6B**

ESTIMATE

Mailing Address  
PO Box 3553  
Apollo Beach, FL 33572

southshorelandscapeandlawn@gmail.com  
813-376-6110  
www.southshorelandscapeandlawn.com



Bill to  
Mirabella

Estimate details  
Estimate no.: 1370  
Estimate date: 06/12/2025

#	Product or service	Description	Qty	Rate	Amount
1.	Scope of Work	Clean out old debris next to the pool.	1	\$900.00	\$900.00
Total					\$900.00

Accepted dateAccepted by

**6C**



ESTIMATE

Zebra Cleaning Team

PO Box 3456

Apollo Beach, FL 33572-1003

lancewood1970@gmail.com

+1 (813) 279-0437

zebrapoolteam.com

Mirabella - 10635 County Road 672

Bill to  
Mirabella  
10635 County Road 672  
Riverview, FL 33579

Estimate details  
Estimate no.: 1039  
Estimate date: 07/24/2025

#	Product or service	Description	Qty	Rate	Amount
1.	3	Hydraulic Roof Jack for Vac Pac	2	\$175.00	\$350.00
Total					\$350.00

Accepted date

Accepted by

**6D.**

ESTIMATE

MIKES FLOOR COVERING  
12872 Commodity Pl  
Tampa, FL 33626-3101

mikesflooring813@yahoo.com  
+1 (813) 380-2768

MIRABELLA CDD CASTORIA

Bill to  
MIRABELLA CDD  
14306 ROMEO BLVD  
WIMAUMA, FL 33598

Estimate details

Estimate no.: 1150  
Estimate date: 07/24/2025

#	Product or service	Description	Qty	Rate	Amount
1.	LVP Installation	COST TO REMOVE AND DISPOSE OF EXISTING COMMERCIAL CARPET AND INSTALL CHESAPEAKE PRO SOLUTIONS 20 GLUE DOWN LVT INCLUDING PRESSURE SENSITIVE ADHESIVE AND MATCHING TRANSITION MOLDINGS . MATERIALS AND LABOR INCLUDED .	1	\$4,750.00	\$4,750.00
2.	BASEBOARDS	COST TO INSTALL NEW COVE BASE . MATERIALS AND LABOR INCLUDED .	1	\$375.00	\$375.00
3.	FLOOR PREP	UNFORESEEN FLOOR PREP AFTER FLOOR DEMO MAY BE NECESSARY. COST MAY VARY DEPENDING ON EXTENT OF PREP NECESSARY TO LEVEL SUBFLOOR PRIOR TO INSTALLATION.	1	\$0.00	\$0.00
Total					\$5,125.00

Accepted date

Accepted by