

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT BOARD OF SUPERVISORS

- Trivia M. Kimbrough, Chairperson
- Mindy Jacobson, Vice Chairperson
- Gail Reese, Assistant Secretary
- Michael Pannullo, Assistant Secretary
- Mercedes Harrison, Assistant Secretary
- Lisa Castoria, District Manager
- Kathryn Hopkinson, District Counsel
- Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, October 3, 2024 – 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. Business Items**
 - A. Consideration of Resolution 2025-01; Goals, Objectives, Performance Measures and Standards for FY 2025
 - i. Memorandum HB 7013 – District Goals and Objectives
 - B. Consideration of Proposed Refinancing of Series 2013 Bonds
 - C. Consideration of Palm Trees in the Pool Area
- 4. Consent Agenda**
 - A. Consideration of Board of Supervisors’ Meeting Minutes of the August 22, 2024
 - B. Consideration of Operation and Maintenance Expenditures as of August 2024
 - C. Review of Financial Statements as of August 2024
 - D. Ratification of FY 2023 Audit Engagement Letter
 - E. Ratification of Southshore Palm Tree Trimming Removal Proposals
- 5. Staff Reports**
 - A. District Counsel
 - B. District Engineer
 - C. District Manager
- 6. Board of Supervisors’ Requests and Comments**
- 7. Adjournment**

The next Regular Meeting is scheduled to be held Thursday, December 5, 2024, at 6:00 p.m.

District Office:

Inframark, Community Management Services
210 North University Drive, Suite 702
Coral Springs, Florida 33071
(954) 603-0033

Meeting Location:

Mirabella Clubhouse
14306 Romeo Blvd.
Wimauma, Florida 33598

Third Order of Business

3A.



Memorandum

To: Board of Supervisors

From: District Management

Date: October 3, 2024

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2025), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2025 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

**Mirabella Community Development District
Performance Measures/Standards & Annual Reporting Form**

October 1, 2024 – September 30, 2025

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least six regular Board of Supervisor (“Board”) meetings per year to conduct District-related business and discuss community needs.

Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of six Board meetings were held during the fiscal year.

Achieved: Yes No

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to the District’s website, publishing in local newspaper of general circulation, and or via electronic communication.

Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).

Achieved: Yes No

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management’s records.

Standard: 100% of monthly website checks were completed by District Management or third party vendor.

Achieved: Yes No

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District’s infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager’s reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within District Management services agreement

Achieved: Yes No

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District’s infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer’s report related to District’s infrastructure and related systems.

Standard: Minimum of one inspection was completed in the fiscal year by the District’s engineer.

Achieved: Yes No

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year. *(or other deadline, as appropriate)*

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

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

Achieved: Yes No

Goal 3.2: Financial Reports

Objective: Publish to the District’s website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years’ budgets, and financials are accessible to the public as evidenced by corresponding documents on the District’s website.

Standard: District’s website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes No

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the District’s website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District’s website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District’s website and transmitted to the State of Florida.

Achieved: Yes No

SIGNATURES:

Chair/Vice Chair: _____

Date: _____

Printed Name: _____

Mirabella Community Development District

District Manager: _____

Date: _____

Printed Name: _____

Mirabella Community Development District

RESOLUTION 2025-01

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE MIRABELLA COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

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

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida (“HB 7013”) and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District’s achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

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

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A**. The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District’s success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 3rd day Of OCTOBER 2024.

ATTEST:

**MIRABELLA
COMMUNITY DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Rep

3B.

**Presentation to:
Mirabella CDD**

Proposed Refinancing of Series 2013 Bonds

Disclosure

FMS ROLE AS UNDERWRITER AND NOT FINANCIAL ADVISOR

FMSbonds, Inc., is providing the information contained in this document for discussion purposes only in anticipation of serving as underwriter. The primary role of FMSbonds, Inc., (“FMS”) as an underwriter, is to purchase securities with a view to distribute in an arm’s-length commercial transaction with the CDD. FMS may have financial and other interests that differ from those of the CDD. FMS is not acting as a municipal advisor, financial advisor or fiduciary to the CDD or any other person or entity. The information provided is not intended to be and should not be construed as “advice” within the meaning of Section 15B of the Securities Exchange Act of 1934. The CDD should consult with its own financial and/or municipal, legal, accounting, tax and other advisors, as applicable, to the extent it deems appropriate. Securities offered by FMSbonds, Inc, including annuities, are not insured by the FDIC or any government agency; are not deposits or other obligations of or guaranteed by FMSbonds, Inc. or any of its affiliates; and are subject to investment risks, including possible loss of the principal invested. FMSbonds, Inc. is a broker/dealer, member FINRA/SIPC. FMS has a policy that is designed to comply with the disclosure requirements under revised MSRB Rule G-23. In conjunction with these requirements, we are providing the following disclosure to all of our municipal underwriting clients.

Contents

- I. Plan of Refinancing – 2013 Bonds**
- II. FMS Bonds**

Plan of Refinancing – 2013 Bonds

Executive Summary

- Mirabella CDD issued its \$1,860,000 of Series 2013 Bonds to finance a portion of the water, sewer, and roadway improvements for the first phase of the community.
- When issued in 2013, Mirabella was not built out and the Bonds were issued as Non Rated Bonds at an Interest Rate of 7.00% with a final maturity of November 1, 2044.
- The Mirabella Bonds are currently outstanding in the principal amount of approximately \$1,360,000.
- The 2013 Bonds are callable, ie, can be refinanced at par on 11/1/2024.
- The 2013 Bonds can be refinanced at a lower rate to achieve annual debt service savings for the residents in the first phase of the District.
- The 2015 Bonds are not callable at this time.

Plan of Refinancing – 2013 Bonds

Proposed Bonds – Summary of Key Terms / Assumptions

- Par: New Par would be equal to or less than Old Par.
- Term: 2044, Same as 2013 Bonds.
- Debt Service: Level debt service through maturity.
- Coupon: ~4.65% fixed rate if issued Bonds today.
- Rating: No Rating required. See analysis on the next page.
- Reserve Fund: Approximately \$10k. Current bonds have a \$150k reserve fund.
- Issuance Costs: All costs financed in transaction. The existing reserve fund can be used to pay for the costs of the transaction. Savings numbers are shown net of all costs.
- Timing: 6-8 weeks to close depending on board timing.

Plan of Refinancing – 2013 Bonds

Savings Summary

	<u>Current Bonds</u>	<u>Refunding Bonds</u>
Bonds Outstanding (1)	\$1,360,000	\$1,330,000
Interest Rate (2)	7.00%	4.65%
Average Annual Debt Service (3)	\$131,350	\$105,192
Total Debt Service 2025-2044	\$2,627,000	\$2,103,839
Reserve Fund	\$152,500	\$10,000
Call Date	11/1/2024	5/1/2034
Final Maturity	2044	2044
<u>SAVINGS SUMMARY</u>		
Annual Savings - District		\$26,158
Annual Savings - %		19.91%
Total Savings - District		\$523,161

(1) Par amount to be outstanding on 11/1/2024.

(2) Preliminary and subject to change, actual rate will be set at time of pricing.

(3) The numbers herein will be grossed up to include early payment discounts and collection costs.

III. FMS Bonds

Firm Overview and Experience

FMSbonds Overview

- FMSbonds is one of the largest privately held municipal bond broker dealers in the US and is based in Miami, Florida.
- The firm, which has been in business for over 40 years, employs over 125 professionals which serve institutional and retail clients.
- FMS is the market leader in underwriting and placing financings for Community Development Districts.
- FMS personnel has handled over 650 financings for Community Development Districts representing over \$10 billion in volume.
- FMS arranged the financing for the Mirabella CDD 2013 Bonds and 2015 Bonds.

3C

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.: 1250
Estimate date: 08/08/2024

#	Product or service	Description	Qty	Rate	Amount
1.	Tree Removal	Removal of a dead palm at the Clubhouse.	1	\$700.00	\$700.00
				Total	\$700.00

Accepted date

Accepted by

Fourth Order of Business

4A

**MINUTES OF MEETING
MIRABELLA
COMMUNITY DEVELOPMENT DISTRICT**

The Public Hearing and Regular Meetings of the Board of the Supervisors of Mirabella Community Development District was held on Thursday, August 22, 2024, and called to order at 6:03 p.m. at the Mirabella Clubhouse located at 14306 Romeo Blvd., Wimauma, FL 33598.

Present and constituting a quorum were:

Trivia M. Kimbrough	Chairperson
Mindy Jacobson	Vice Chairperson
Mercedes Harrison	Assistant Secretary
Gail Reese	Assistant Secretary
Michael Pannullo	Assistant Secretary

Also, present were:

Lisa Castoria	District Manager
Residents	

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	Approval of Agenda
The Board consensus approval of the agenda.	

THIRD ORDER OF BUSINESS	Public Comments on Agenda Items
There being none, the next order of business followed.	

FOURTH ORDER OF BUSINESS	Public Hearing on Adopting Fiscal Year 2025 Final Budget & Levying O&M Assessments
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A. Open Public Hearing on Adopting Fiscal Year 2025 Final Budget & Levying O&M Assessments

On MOTION by Ms. Reese seconded by Mr. Pannullo, with all in favor, open the public hearing, was approved. 5-0

B. Staff Presentations
A presentation was made by staff.

C. Public Comments

There being none, the next item followed.

D. Consideration of Resolution 2024-03; Adopting Final Fiscal Year 2025 Budget

On MOTION by Ms. Jacobson seconded by Mr. Pannullo, with all in favor, Resolution 2024-03 Adopting Final Fiscal Year 2025 Budget was adopted. 5-0

E. Consideration of Resolution 2024-04; Levying O&M Assessments

On MOTION by Ms. Kimbrough seconded by Ms. Reese, with all in favor, Resolution 2024-04 Levying Assessments, was adopted. 5-0

F. Close Public Hearing on Adopting Fiscal Year 2025 Final Budget & Levying O&M Assessments

On MOTION by Ms. Kimbrough seconded by Mr. Pannullo with all in favor, close the public hearing, was approved. 5-0

FIFTH ORDER OF BUSINESS

Business Items

A. Consideration of Onsite Security Proposals

A discussion ensued.

On MOTION by Mr. Pannullo seconded by Ms. Jacobson with all in favor, for onsite security with WJ Worldwide at \$22.50 an hour for 4 hours per day, was approved. 5-0

On MOTION by Mr. Pannullo seconded by Ms. Jacobson with all in favor, terminate Signal Security contract, was approved. 5-0

B. Consideration of South Shore Landscaping Monument Landscaping Proposal

A discussion ensued.

On MOTION by Ms. Jacobson seconded by Ms. Reese with all in favor, the South Shore Landscaping Monument Landscaping Proposal, was approved. 5-0

C. Consideration of Palm Tree trimming Proposal

A discussion ensued.

On MOTION by Ms. Jacobson seconded by Ms. Reese with all in favor, the Palm Tree trimming Proposal, was approved. 5-0

D. Consideration of Resolution 2024-05; Setting Fiscal Year 2025 Meeting Schedule

On MOTION by Ms. Kimbrough seconded by Mr. Pannullo with all in favor of Resolution 2024-05 Setting Fiscal Year 2025 Meeting Schedule, was adopted. 5-0

SIXTH ORDER OF BUSINESS

Consent Agenda

- A. Consideration of Board of Supervisors’ Meeting Minutes of the June 6, 2024**
- B. Consideration of Operation and Maintenance Expenditures for June & July 2024**
- C. Review of Financial Statements as of June & July 2024**
- D. Ratification of JNJ Services Pressure Washing**

On MOTION by Ms. Jacobson seconded by Mr. Pannullo with all in favor the Consent Agenda items (A-D), were approved as presented. 5-0

SEVENTH ORDER OF BUSINESS

Staff Reports

A. District Counsel

There being none, the next item follows.

B. District Engineer

The Board would like to invite Phil Chang to next the meeting to discuss RFQ process with counsel.

C. District Manager

An update on pond bank erosion and response from Solitude Lake Management and continuing to wait until water levels decrease for a full report.

EIGHTH ORDER OF BUSINESS

Board of Supervisors’ Requests and Comments

The Board of Supervisors request that Ms. Castoria look into bond questions concerning assessments and the high school grounds.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Ms. Jacobson seconded by Mr. Pannullo with all in favor, the meeting was adjourned at 6:48 p.m. 5-0.

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
Monthly Contract					
CHARTER COMMUNICATIONS	8/6/2024	0624 080624 ACH	\$119.98	\$119.98	INTERNET
INFRAMARK LLC	7/31/2024	129901	\$5.76	\$5.76	DISTRICT INVOICE JUNE 2024
INFRAMARK LLC	8/2/2024	130340	\$10.34	\$10.34	DISTRICT INVOICE JULY 2024
INFRAMARK LLC	8/2/2024	130478	\$150.00		DISTRICT INVOICE AUG. 2024
INFRAMARK LLC	8/2/2024	130478	\$416.67		DISTRICT INVOICE AUG. 2024
INFRAMARK LLC	8/2/2024	130478	\$2,250.00	\$2,816.67	DISTRICT INVOICE AUG. 2024
INFRAMARK LLC	7/31/2024	128841	\$416.67		DISTRICT INVOICE JULY 2024
INFRAMARK LLC	7/31/2024	128841	\$2,250.00		DISTRICT INVOICE JULY 2024
INFRAMARK LLC	7/31/2024	128841	\$150.00	\$2,816.67	DISTRICT INVOICE JULY 2024
SOLITUDE LAKE MANAGEMENT, LLC	8/1/2024	PSI094261	\$220.39	\$220.39	LAKE MAINT AUG 2024
SOUTH SHORE LANDSCAPE & LAWN	8/2/2024	73786	\$1,849.05	\$1,849.05	LANDSCAPE AUG 2024
ZEBRA CLEANING TEAM	7/31/2024	7161	\$850.00	\$850.00	POOL - AUG. 2024
Monthly Contract Subtotal			\$8,688.86	\$8,688.86	
Utilities					
BOCC	7/15/2024	8155 071524 ACH	\$83.53	\$83.53	WATER
BOCC	8/15/2024	8155 081524 ACH	\$77.49	\$77.49	WATER
Utilities Subtotal			\$161.02	\$161.02	
Regular Services					
COMPLETE I.T. CORP	7/26/2024	13832	\$2,356.00	\$2,356.00	DEPOSIT
Regular Services Subtotal			\$2,356.00	\$2,356.00	
Additional Services					
ZEBRA CLEANING TEAM	8/27/2024	7195	\$925.00	\$925.00	REPIARS

MIRABELLA CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice Date	Invoice/Account Number	Amount	Invoice Total	Comments/Description
Additional Services Subtotal			\$925.00	\$925.00	
TOTAL			\$12,130.88	\$12,130.88	

4C.

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2024

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2013 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
ASSETS						
Cash - Operating Account	\$ 162,171	\$ -	\$ -	\$ -	\$ -	162,171
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	409	-	-	-	409
Prepayment Account	-	-	16	-	-	16
Reserve Fund	-	151,880	11,225	-	-	163,105
Revenue Fund	-	100,525	19,843	-	-	120,368
Sinking fund	-	19	-	-	-	19
Deposits	2,857	-	-	-	-	2,857
Fixed Assets						
Construction Work In Process	-	-	-	1,603,412	-	1,603,412
Amount Avail In Debt Services	-	-	-	-	278,309	278,309
Amount To Be Provided	-	-	-	-	1,481,691	1,481,691
TOTAL ASSETS	\$ 166,695	\$ 254,017	\$ 32,147	\$ 1,603,412	\$ 1,760,000	\$ 3,816,271
LIABILITIES						
Accounts Payable	\$ 4,845	\$ -	\$ -	\$ -	\$ -	4,845
Accrued Expenses	2,817	-	-	-	-	2,817
Due to Other	-	868	-	-	-	868
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	9,041	868	-	-	1,760,000	1,769,909
FUND BALANCES						
Restricted for:						
Debt Service	-	253,149	32,147	-	-	285,296
Unassigned:	157,654	-	-	1,603,412	-	1,761,066
TOTAL FUND BALANCES	157,654	253,149	32,147	1,603,412	-	2,046,362
TOTAL LIABILITIES & FUND BALANCES	\$ 166,695	\$ 254,017	\$ 32,147	\$ 1,603,412	\$ 1,760,000	\$ 3,816,271

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2024
General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Rental Income	\$ -	\$ 150	\$ 150	0.00%
Special Assmnts- Tax Collector	242,480	243,009	529	100.22%
Other Miscellaneous Revenues	-	75	75	0.00%
TOTAL REVENUES	242,480	243,234	754	100.31%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	4,600	1,400	76.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	10,000	(5,000)	200.00%
District Counsel	4,000	3,952	48	98.80%
District Engineer	1,750	1,290	460	73.71%
District Manager	27,000	27,000	-	100.00%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	76	174	30.40%
Public Officials Insurance	2,905	2,694	211	92.74%
Legal Advertising	1,200	1,347	(147)	112.25%
Misc-Taxes	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	1,810	(10)	100.56%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	1,059	(559)	211.80%
Total Administration	62,105	58,828	3,277	94.72%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	31,049	(1,649)	105.61%
Total Electric Utility Services	29,400	31,049	(1,649)	105.61%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	1,134	6,366	15.12%
Total Water-Sewer Comb Services	7,500	1,134	6,366	15.12%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending August 31, 2024
 General Fund (001)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
Waterway Management	3,000	5,424	(2,424)	180.80%
Clubhouse - Facility Janitorial Service	12,000	6,965	5,035	58.04%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	9,591	609	94.03%
Contracts-Other Landscape	3,500	-	3,500	0.00%
Contracts-Security System	1,500	-	1,500	0.00%
Insurance -Property & Casualty	8,500	7,771	729	91.42%
R&M-Clubhouse	5,000	3,801	1,199	76.02%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	20,340	3,660	84.75%
Clubhouse Facility - Other	2,500	2,716	(216)	108.64%
Security System Monitoring & Maint.	42,862	29,935	12,927	69.84%
Irrigation Maintenance	2,000	638	1,362	31.90%
Holiday Lighting & Decorations	2,500	-	2,500	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	129,562	87,181	42,381	67.29%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	178,192	64,288	73.49%
Excess (deficiency) of revenues				
Over (under) expenditures	-	65,042	65,042	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,612		
FUND BALANCE, ENDING		\$ 157,654		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending August 31, 2024
 Series 2013 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 11,356	\$ 11,356	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
TOTAL REVENUES	132,900	151,985	19,085	114.36%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	50,000	(15,000)	142.86%
Interest Expense	97,900	97,225	675	99.31%
Total Debt Service	132,900	147,225	(14,325)	110.78%
TOTAL EXPENDITURES	132,900	147,225	(14,325)	110.78%
Excess (deficiency) of revenues Over (under) expenditures	-	4,760	4,760	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 253,149		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending August 31, 2024
 Series 2015 Debt Service Fund (203)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,352	\$ 1,352	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
TOTAL REVENUES	22,080	24,550	2,470	111.19%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,080	16,230	(150)	100.93%
Total Debt Service	22,080	22,230	(150)	100.68%
TOTAL EXPENDITURES	22,080	22,230	(150)	100.68%
Excess (deficiency) of revenues Over (under) expenditures	-	2,320	2,320	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 32,147		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
 For the Period Ending August 31, 2024
 General Fixed Assets Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,603,412		
FUND BALANCE, ENDING		<u>\$ 1,603,412</u>		

Bank Account Statement

Mirabella CDD

Bank Account No. 2062
Statement No. 08-24
Statement Date 08/31/24

GL Balance (LCY)	162,170.71	Statement Balance	162,095.71
GL Balance	162,170.71	Outstanding Deposits	75.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	162,170.71
Subtotal	162,170.71	Outstanding Checks	0.00
Negative Adjustments	0.00		
	<hr/>	Ending Balance	162,170.71
Ending G/L Balance	162,170.71		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Adjustments						
08/01/2024	0	3039	Check for Vendor V00093	-320.00		
08/02/2024	0	3040	Check for Vendor V00094	-2,356.00		
08/06/2024	0	DD187	Payment of Invoice 000919	-597.54		
08/06/2024	0	DD188	Payment of Invoice 000921	-1,508.87		
08/06/2024	0	DD189	Payment of Invoice 000922	-180.31		
08/06/2024	0	DD190	Payment of Invoice 000923	-838.67		
08/15/2024	0	3041	Check for Vendor V00089	-675.00		
08/15/2024	0	3042	Check for Vendor V00016	-220.39		
08/15/2024	0	3043	Check for Vendor V00010	-226.16		
08/15/2024	0	3044	Check for Vendor V00036	-701.50		
08/19/2024	0	3045	Check for Vendor V00064	-5,643.68		
08/19/2024	0	100000	Inv: 129901, Ref: DISTRICT INVOICE JUNE	-5.76		
08/23/2024	0	DD191	Payment of Invoice 000935	-119.98		
08/28/2024	0	DD192	Payment of Invoice 000936	-77.49		
Total Adjustments				-13,471.35		

Outstanding Deposits

08/09/24	Payment	BD00005	Deposit No. BD00005			75.00
Total Outstanding Deposits						75.00

4D.

March 15, 2024

Board of Supervisors
Mirabella Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

The following represents our understanding of the services we will provide *Mirabella Community Development District*.

You have requested that we audit the governmental activities, each major fund, and the aggregate remaining fund information of *Mirabella Community Development District*, as of September 30, 2023, and for the year then ended and the related notes, which collectively comprise *Mirabella Community Development District's* basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards, will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*, and Chapter 10.550, *Rules of the Auditor General*. As part of an audit in accordance with GAAS, Government Auditing Standards, and Chapter 10.550, *Rules of the Auditor General*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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.
- 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 entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Conclude, based on the audit evidence obtained, 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 a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of *Mirabella Community Development District's* compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
 - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, such as drafting the financial statements and proposing adjusting or correcting journal entries to be reviewed and approved by management, we will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards, including Government Auditing Standards
- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of the preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

Reporting

We will issue a written report upon completion of our audit of *Mirabella Community Development District's* basic financial statements. Our report will be addressed to the governing body of *The Mirabella Community Development District*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

We will also issue a written report on the District's compliance with the requirements of Section 218.415, Florida Statutes upon completion of our audit.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

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

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

We expect to begin our audit in May 2024 and the audit reports and all corresponding reports are expected to be issued by June 2024.

Tamara Campbell is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising McDimit Davis, LLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for these services described in this letter will be \$5,500 for the year ended September 30, 2023, inclusive of all costs and out-of-pocket expenses, unless the scope of the engagement is changed; the assistance that *Mirabella Community Development District* has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding.

Our invoices for fees shall be rendered upon completion of the work, shall provide sufficient detail to demonstrate that fees charged are solely for the specified services as actually rendered and shall demonstrate compliance with the terms of this agreement.

This Agreement provides for the agreement period of one (1) year, unless terminated earlier in accordance with this Agreement. This agreement may be renewed annually subject to the mutual agreement by both parties to the terms and fees for such renewal. The District agrees that Auditor may terminate this Agreement with or without cause by providing sixty (60) days' written notice of termination to the District; provided, however, that the District shall be provided a reasonable opportunity to cure any failure under this Agreement. Auditor agrees that the District may terminate this Agreement immediately with cause. Auditor further agrees that the District may terminate this Agreement by providing thirty (30) days' written notice of termination to Auditor. Upon any termination of this Agreement, Auditor shall be entitled to payment for all work and/or services rendered up until the effective termination date, subject to whatever claims or off-sets the District may have against Auditor.

Whenever possible, we will attempt to use *Mirabella Community Development District's* personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

Public Records

Auditor understands and agrees that all documents of any kind provided to the District in connection with this Agreement may be public records, and. Accordingly, Auditor agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, *Florida Statutes*. Auditor acknowledges that the designated public records custodian for the District is Inframark ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Auditor shall 1) Keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes*; 3) ensure that public records which are exempt or confidential, and exempt from public records disclosure requirements, are not disclosed except as authorized by law for the duration of the contract term and following the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Auditor's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Auditor, Auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District, in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT 813-873-7300, BRYAN.RADCLIFF@INFRAMARK.COM, OR AT 2005 PAN AM CIRCLE, SUITE 300, TAMPA, FL 33607.

The CONTRACTOR and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. The CONTRACTOR agrees and acknowledges that the OWNER is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the OWNER has a good faith belief that the CONTRACTOR has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall terminate this Agreement. If the OWNER has a good faith belief that a subcontractor performing work under this Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the OWNER shall promptly notify the CONTRACTOR and order the CONTRACTOR to immediately terminate the contract with the subcontractor. The CONTRACTOR shall be liable for any additional costs incurred by the OWNER as a result of the termination of a contract based on CONTRACTOR'S failure to comply with E-Verify requirements evidenced herein.

At the conclusion of our audit engagement, we will communicate to the Board of Supervisors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of McDirmit Davis, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to a federal or state agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities, pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of McDirmit Davis, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

McDermitt Davis

McDermitt Davis, LLC
Orlando, FL

RESPONSE:

This letter correctly sets forth our understanding.

Mirabella Community Development District

Acknowledged and agreed on behalf of Mirabella Community Development District by:

Diana M Kimbrough

Title: _____

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.: 1242
Estimate date: 07/25/2024

#	Product or service	Description	Qty	Rate	Amount
1.	Palm Tree Trimming	Trim 10 palm trees along Romeo Blvd. and CR 672	10	\$55.00	\$550.00
				Total	\$550.00

Accepted date

Accepted by

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.: 1258
Estimate date: 09/17/2024

#	Product or service	Description	Qty	Rate	Amount
1.	Palm Tree Trimming	Trim palm trees along Romeo Blvd., along CR 672, and a palm tree by the mailboxes	11	\$55.00	\$605.00
				Total	\$605.00

Accepted date

Accepted by