

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2024

Prepared by:

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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
ASSETS						
Cash - Operating Account	\$ 426,037	\$ -	\$ -	\$ -	\$ -	\$ 426,037
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	128,781	21,243	-	-	150,024
Investments:						
Interest Account	-	482	-	-	-	482
Prepayment Account	-	20,957	16	-	-	20,973
Reserve Fund	-	150,650	11,225	-	-	161,875
Revenue Fund	-	1,700	6,249	-	-	7,949
Sinking fund	-	24	-	-	-	24
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	\$ 430,561	\$ 302,594	\$ 39,601	\$ 1,603,412	\$ 1,760,000	\$ 4,136,168
LIABILITIES						
Accounts Payable	\$ 1,016	\$ -	\$ -	\$ -	\$ -	\$ 1,016
Accrued Expenses	2,817	-	-	-	-	2,817
Due to Other	-	868	-	-	-	868
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	150,024	-	-	-	-	150,024
TOTAL LIABILITIES	153,857	868	-	-	1,760,000	1,914,725
FUND BALANCES						
Restricted for:						
Debt Service	-	301,726	39,601	-	-	341,327
Unassigned:	276,704	-	-	1,603,412	-	1,880,116
TOTAL FUND BALANCES	276,704	301,726	39,601	1,603,412	-	2,221,443
TOTAL LIABILITIES & FUND BALANCES	\$ 430,561	\$ 302,594	\$ 39,601	\$ 1,603,412	\$ 1,760,000	\$ 4,136,168

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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>				
Special Assmnts- Tax Collector	\$ 242,480	\$ 220,489	\$ (21,991)	90.93%
TOTAL REVENUES	242,480	220,489	(21,991)	90.93%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	800	5,200	13.33%
ProfServ-Trustee Fees	3,500	5,855	(2,355)	167.29%
Disclosure Report	7,725	6,931	794	89.72%
District Counsel	4,000	911	3,089	22.78%
District Engineer	1,750	2,456	(706)	140.34%
District Manager	30,000	7,547	22,453	25.16%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	278	4	274	1.44%
Public Officials Insurance	3,000	3,000	-	100.00%
Legal Advertising	1,200	716	484	59.67%
Bank Fees	150	-	150	0.00%
Website Administration	1,998	450	1,548	22.52%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	750	175	575	23.33%
Total Administration	67,151	30,345	36,806	45.19%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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>Electric Utility Services</u>				
Utility - Electric	39,000	12,071	26,929	30.95%
Total Electric Utility Services	39,000	12,071	26,929	30.95%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	335	1,665	16.75%
Total Water-Sewer Comb Services	2,000	335	1,665	16.75%
<u>Other Physical Environment</u>				
Waterway Management	3,000	681	2,319	22.70%
Clubhouse - Facility Janitorial Service	7,680	6,163	1,517	80.25%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,500	2,450	8,050	23.33%
Contracts-Other Landscape	3,500	-	3,500	0.00%
Contracts-Security System	1,500	-	1,500	0.00%
Telephone, Cable & Internet Service	1,500	-	1,500	0.00%
Insurance -Property & Casualty	10,694	12,029	(1,335)	112.48%
R&M-Clubhouse	5,000	471	4,529	9.42%
R&M-Pools	2,000	-	2,000	0.00%
Landscape - Annuals	3,000	-	3,000	0.00%
Landscape Maintenance	24,000	5,547	18,453	23.11%
Security System Monitoring & Maint.	40,000	13,489	26,511	33.72%
Irrigation Maintenance	2,000	850	1,150	42.50%
Holiday Decoration	2,500	-	2,500	0.00%
Capital Outlay	7,455	-	7,455	0.00%
Total Other Physical Environment	126,329	41,680	84,649	32.99%
<u>Reserves</u>				
Capital Reserve	8,000	-	8,000	0.00%
Total Reserves	8,000	-	8,000	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	84,431	158,049	34.82%
Excess (deficiency) of revenues				
Over (under) expenditures	-	136,058	136,058	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		140,646		
FUND BALANCE, ENDING		\$ 276,704		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
Interest - Investments	\$ -	\$ 2,546	\$ 2,546	0.00%
Special Assmnts- Tax Collector	140,323	127,597	(12,726)	90.93%
TOTAL REVENUES	140,323	130,143	(10,180)	92.75%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	35,000	35,000	-	100.00%
Interest Expense	110,150	47,600	62,550	43.21%
Total Debt Service	145,150	82,600	62,550	56.91%
TOTAL EXPENDITURES	145,150	82,600	62,550	56.91%
Excess (deficiency) of revenues Over (under) expenditures	(4,827)	47,543	52,370	-984.94%
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	(4,827)	-	4,827	0.00%
TOTAL FINANCING SOURCES (USES)	(4,827)	-	4,827	0.00%
Net change in fund balance	\$ (4,827)	\$ 47,543	\$ 62,024	-984.94%
FUND BALANCE, BEGINNING (OCT 1, 2024)		254,183		
FUND BALANCE, ENDING		\$ 301,726		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
Interest - Investments	\$ -	\$ 301	\$ 301	0.00%
Special Assmnts- Tax Collector	23,148	21,048	(2,100)	90.93%
TOTAL REVENUES	23,148	21,349	(1,799)	92.23%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	15,870	8,025	7,845	50.57%
Total Debt Service	21,870	14,025	7,845	64.13%
TOTAL EXPENDITURES	21,870	14,025	7,845	64.13%
Excess (deficiency) of revenues Over (under) expenditures	1,278	7,324	6,046	573.08%
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	1,278	-	(1,278)	0.00%
TOTAL FINANCING SOURCES (USES)	1,278	-	(1,278)	0.00%
Net change in fund balance	<u>\$ 1,278</u>	<u>\$ 7,324</u>	<u>\$ 3,490</u>	<u>573.08%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		32,277		
FUND BALANCE, ENDING		<u>\$ 39,601</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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, 2024)		1,603,412		
FUND BALANCE, ENDING		<u>\$ 1,603,412</u>		

Bank Account Statement

Mirabella CDD

Wednesday, January 15, 2025

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Bank Account No. 2062
Statement No. 12-24

Statement Date 12/31/2024

G/L Account No. 101001 Balance	426,036.68	Statement Balance	436,518.89
		Outstanding Deposits	194.98
Positive Adjustments	0.00		
Subtotal	426,036.68	Subtotal	436,713.87
Negative Adjustments	0.00	Outstanding Checks	-10,677.19
Ending G/L Balance	426,036.68	Ending Balance	426,036.68

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
						0.00
12/03/2024		JE000533	Tax Revnue/Debt Service	2,796.41	2,796.41	0.00
12/06/2024		JE000534	Tax Revnue/Debt Service	323,514.13	323,514.13	0.00
12/17/2024		JE000535	Tax Revnue/Debt Service	28,137.62	28,137.62	0.00
Total Deposits				354,448.16	354,448.16	0.00
Checks						
						0.00
11/25/2024	Payment	100028	Inv: 7379	-1,050.00	-1,050.00	0.00
11/25/2024	Payment	100029	Inv: 136754, Inv: 137472	-3,304.92	-3,304.92	0.00
11/25/2024	Payment	100030	Inv: 14800, Inv: 14813	-416.00	-416.00	0.00
11/25/2024	Payment	100031	Inv: 0000198	-510.00	-510.00	0.00
12/09/2024	Payment	3056	Check for Vendor V00027	-200.00	-200.00	0.00
12/09/2024	Payment	3057	Check for Vendor V00043	-200.00	-200.00	0.00
12/09/2024	Payment	3058	Check for Vendor V00050	-200.00	-200.00	0.00
12/09/2024	Payment	100033	Inv: PSI130927	-227.00	-227.00	0.00
12/09/2024	Payment	100034	Inv: 7487	-1,050.00	-1,050.00	0.00
12/09/2024	Payment	100035	Inv: 25575	-148.50	-148.50	0.00
12/09/2024	Payment	100036	Inv: 3774075	-3,112.80	-3,112.80	0.00
12/09/2024	Payment	100037	Inv: 0458	-675.00	-675.00	0.00
12/13/2024	Payment	100038	Inv: 73971	-1,849.05	-1,849.05	0.00
12/13/2024	Payment	100039	Inv: 3779984	-3,112.80	-3,112.80	0.00
12/13/2024	Payment	100040	Inv: 139069	-3,293.75	-3,293.75	0.00
12/18/2024	Payment	300000	Inv: 2504811120624 ACH	-119.98	-119.98	0.00
12/24/2024	Payment	100041	Inv: 104731679, Inv: 105436468	-220.00	-220.00	0.00
12/24/2024	Payment	100042	Inv: 139870	-39.24	-39.24	0.00
12/24/2024	Payment	100043	Inv: 112024-3900	-3,500.00	-3,500.00	0.00
12/30/2024	Payment	100047	Inv: 13607-121824	-716.00	-716.00	0.00
12/26/2024	Payment	DD210	Payment of Invoice 001050	-149.42	-149.42	0.00
12/26/2024	Payment	DD211	Payment of Invoice 001033	-1,508.87	-1,508.87	0.00
12/26/2024	Payment	DD212	Payment of Invoice 001034	-838.67	-838.67	0.00
12/26/2024	Payment	DD213	Payment of Invoice 001036	-515.52	-515.52	0.00
12/26/2024	Payment	DD214	Payment of Invoice 001037	-55.44	-55.44	0.00
Total Checks				-27,012.96	-27,012.96	0.00

Bank Account Statement

Mirabella CDD

Wednesday, January 15, 2025

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Bank Account No. 2062

Statement No. 12-24

Statement Date

12/31/2024

Adjustments

Total Adjustments

Outstanding Checks

11/25/2024	Payment	100027	Inv: 365	-5,000.00
12/24/2024	Payment	100044	Inv: 15047	-86.00
12/26/2024	Payment	3059	Check for Vendor V00098	-200.00
12/26/2024	Payment	100045	Inv: 2326635	-2,456.00
12/27/2024	Payment	100046	Inv: 8973-121624 ACH	-26.97
12/27/2024	Payment	300002	Inv: 9179-121624 ACH	-1,508.87
12/27/2024	Payment	300003	Inv: 9526-121624 ACH	-838.67
12/27/2024	Payment	300004	Inv: 9344-121624 ACH	-560.68

Total Outstanding Checks

-10,677.19

Outstanding Deposits

08/09/2024	Payment	BD00005	Deposit No. BD00005	75.00
12/01/2024		JE000528	Rev Bank rec adj JE for Spectrum ACH	119.98

Total Outstanding Deposits

194.98