

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2024

Prepared by:

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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 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	\$ 98,878	\$ -	\$ -	\$ -	\$ -	98,878
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	6,260	1,033	-	-	7,293
Investments:						
Interest Account	-	419	-	-	-	419
Prepayment Account	-	20,957	16	-	-	20,973
Reserve Fund	-	151,807	11,225	-	-	163,032
Revenue Fund	-	-	6,188	-	-	6,188
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	\$ 103,402	\$ 179,467	\$ 19,330	\$ 1,603,412	\$ 1,760,000	\$ 3,665,611
LIABILITIES						
Accounts Payable	\$ 3,261	\$ -	\$ -	\$ -	\$ -	3,261
Accrued Expenses	2,817	-	-	-	-	2,817
Due to Other	-	868	-	-	-	868
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	7,293	-	-	-	-	7,293
TOTAL LIABILITIES	13,371	868	-	-	1,760,000	1,774,239

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 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	
FUND BALANCES						
Restricted for:						
Debt Service	-	178,599	19,330	-	-	197,929
Unassigned:	90,031	-	-	1,603,412	-	1,693,443
TOTAL FUND BALANCES	90,031	178,599	19,330	1,603,412	-	1,891,372
TOTAL LIABILITIES & FUND BALANCES	\$ 103,402	\$ 179,467	\$ 19,330	\$ 1,603,412	\$ 1,760,000	\$ 3,665,611

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ 8,772	\$ (233,708)	3.62%
TOTAL REVENUES	242,480	8,772	(233,708)	3.62%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	-	6,000	0.00%
ProfServ-Trustee Fees	3,500	2,355	1,145	67.29%
Disclosure Report	7,725	6,288	1,437	81.40%
District Counsel	4,000	911	3,089	22.78%
District Engineer	1,750	-	1,750	0.00%
District Manager	30,000	5,010	24,990	16.70%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	278	1	277	0.36%
Public Officials Insurance	3,000	3,000	-	100.00%
Legal Advertising	1,200	-	1,200	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,998	300	1,698	15.02%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	750	175	575	23.33%
Total Administration	67,151	19,540	47,611	29.10%
<u>Electric Utility Services</u>				
Utility - Electric	39,000	6,217	32,783	15.94%
Total Electric Utility Services	39,000	6,217	32,783	15.94%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	185	1,815	9.25%
Total Water-Sewer Comb Services	2,000	185	1,815	9.25%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	454	2,546	15.13%
Clubhouse - Facility Janitorial Service	7,680	4,397	3,283	57.25%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,500	1,400	9,100	13.33%
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	240	4,760	4.80%
R&M-Pools	2,000	-	2,000	0.00%
Landscape - Annuals	3,000	-	3,000	0.00%
Landscape Maintenance	24,000	3,698	20,302	15.41%
Security System Monitoring & Maint.	40,000	10,376	29,624	25.94%
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	33,444	92,885	26.47%
<u>Reserves</u>				
Capital Reserve	8,000	-	8,000	0.00%
Total Reserves	8,000	-	8,000	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	59,386	183,094	24.49%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(50,614)	(50,614)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		140,645		
FUND BALANCE, ENDING		\$ 90,031		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ -	\$ 1,940	\$ 1,940	0.00%
Special Assmnts- Tax Collector	140,323	5,076	(135,247)	3.62%
TOTAL REVENUES	140,323	7,016	(133,307)	5.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
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)	(75,584)	(70,757)	1565.86%
<u>OTHER FINANCING SOURCES (USES)</u>				
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	<u>\$ (4,827)</u>	<u>\$ (75,584)</u>	<u>\$ (61,103)</u>	<u>1565.86%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		254,183		
FUND BALANCE, ENDING		<u>\$ 178,599</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ -	\$ 241	\$ 241	0.00%
Special Assmnts- Tax Collector	23,148	837	(22,311)	3.62%
TOTAL REVENUES	23,148	1,078	(22,070)	4.66%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
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	(12,947)	(14,225)	-1013.07%
<u>OTHER FINANCING SOURCES (USES)</u>				
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>\$ (12,947)</u>	<u>\$ (16,781)</u>	<u>-1013.07%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		32,277		
FUND BALANCE, ENDING		<u>\$ 19,330</u>		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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

Bank Account No. 2062
Statement No. 11-24

Statement Date 11/30/2024

G/L Account No. 101001 Balance	98,877.77	Statement Balance	109,083.69
		Outstanding Deposits	75.00
Positive Adjustments	0.00		
Subtotal	98,877.77	Subtotal	109,158.69
Negative Adjustments	0.00	Outstanding Checks	-10,280.92
Ending G/L Balance	98,877.77	Ending Balance	98,877.77

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
11/06/2024		JE000524	DS payment tax Colletor	11,935.74	11,935.74	0.00
11/15/2024		JE000525	DS payment tax Colletor	2,749.37	2,749.37	0.00
Total Deposits				14,685.11	14,685.11	0.00
Checks						
11/05/2024	Payment	DD200	Payment of Invoice 000975	-551.56	-551.56	0.00
11/05/2024	Payment	DD201	Payment of Invoice 000976	-1,508.87	-1,508.87	0.00
11/05/2024	Payment	DD202	Payment of Invoice 000977	-124.90	-124.90	0.00
11/05/2024	Payment	DD203	Payment of Invoice 000979	-838.67	-838.67	0.00
11/01/2024	Payment	3054	Check for Vendor V00078	-2,355.00	-2,355.00	0.00
10/31/2024	Payment	100019	Inv: 7317	-350.00	-350.00	0.00
10/31/2024	Payment	100020	Inv: 135421	-3,293.75	-3,293.75	0.00
10/31/2024	Payment	100021	Inv: 0442	-995.00	-995.00	0.00
11/04/2024	Payment	100022	Inv: 14551, Inv: 14324, Inv: 14311, Inv:	-2,985.58	-2,985.58	0.00
11/04/2024	Payment	100023	Inv: 25425	-762.50	-762.50	0.00
11/07/2024	Payment	100024	Inv: INV-11576	-1,500.00	-1,500.00	0.00
11/07/2024	Payment	100025	Inv: 3769273, Inv: 3758509	-7,263.20	-7,263.20	0.00
11/07/2024	Payment	100026	Inv: PSI124201	-227.00	-227.00	0.00
11/14/2024	Payment	3055	Payment of Invoice 000994	-15,029.00	-15,029.00	0.00
11/25/2024	Payment	100032	Inv: 73931	-1,849.05	-1,849.05	0.00
11/26/2024	Payment	DD209	Payment of Invoice 001001	-97.63	-97.63	0.00
11/25/2024		JE000527	Bank rec adj JE for Spectrum ACH	-119.98	-119.98	0.00
Total Checks				-39,851.69	-39,851.69	0.00
Adjustments						
Total Adjustments						
Outstanding Checks						
11/25/2024	Payment	100027	Inv: 365			-5,000.00
11/25/2024	Payment	100028	Inv: 7379			-1,050.00
11/25/2024	Payment	100029	Inv: 136754, Inv: 137472			-3,304.92

Bank Account Statement

Mirabella CDD

Bank Account No. 2062

Statement No. 11-24

Statement Date

11/30/2024

11/25/2024	Payment	100030	Inv: 14800, Inv: 14813	-416.00
11/25/2024	Payment	100031	Inv: 0000198	-510.00
Total Outstanding Checks				-10,280.92

Outstanding Deposits

08/09/2024	Payment	BD00005	Deposit No. BD00005	75.00
Total Outstanding Deposits				75.00