

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2024

Prepared by:

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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of October 31, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG-TERM	
	FUND	FUND	FUND	FUND	DEBT FUND	
<b>ASSETS</b>						
Cash - Operating Account	\$ 129,687	\$ -	\$ -	\$ -	\$ -	\$ 129,687
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	48,012	-	-	-	48,012
Prepayment Account	-	-	16	-	-	16
Reserve Fund	-	151,237	11,225	-	-	162,462
Revenue Fund	-	20,578	20,094	-	-	40,672
Sinking fund	-	35,020	-	-	-	35,020
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
<b>TOTAL ASSETS</b>	<b>\$ 134,211</b>	<b>\$ 256,031</b>	<b>\$ 32,398</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,786,052</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 24,156	\$ -	\$ -	\$ -	\$ -	\$ 24,156
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
<b>TOTAL LIABILITIES</b>	<b>28,352</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,789,220</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of October 31, 2024

*(In Whole Numbers)*

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2013 DEBT SERVICE FUND</b>	<b>SERIES 2015 DEBT SERVICE FUND</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	255,163	32,398	-	-	287,561
Unassigned:	105,859	-	-	1,603,412	-	1,709,271
<b>TOTAL FUND BALANCES</b>	<b>105,859</b>	<b>255,163</b>	<b>32,398</b>	<b>1,603,412</b>	<b>-</b>	<b>1,996,832</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 134,211</b>	<b>\$ 256,031</b>	<b>\$ 32,398</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,786,052</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 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
<b>REVENUES</b>				
Special Assmnts- Tax Collector	\$ 242,480	\$ -	\$ (242,480)	0.00%
<b>TOTAL REVENUES</b>	<b>242,480</b>	<b>-</b>	<b>(242,480)</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b><u>Administration</u></b>				
Supervisor Fees	6,000	-	6,000	0.00%
ProfServ-Trustee Fees	3,500	2,355	1,145	67.29%
Disclosure Report	7,725	644	7,081	8.34%
District Counsel	4,000	763	3,237	19.08%
District Engineer	1,750	-	1,750	0.00%
District Manager	30,000	2,500	27,500	8.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	278	-	278	0.00%
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	150	1,848	7.51%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	750	175	575	23.33%
<b>Total Administration</b>	<b>67,151</b>	<b>9,587</b>	<b>57,564</b>	<b>14.28%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	39,000	6,217	32,783	15.94%
<b>Total Electric Utility Services</b>	<b>39,000</b>	<b>6,217</b>	<b>32,783</b>	<b>15.94%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	88	1,912	4.40%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>88</b>	<b>1,912</b>	<b>4.40%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 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
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	227	2,773	7.57%
Clubhouse - Facility Janitorial Service	7,680	3,981	3,699	51.84%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,500	350	10,150	3.33%
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	120	4,880	2.40%
R&M-Pools	2,000	-	2,000	0.00%
Landscape - Annuals	3,000	-	3,000	0.00%
Landscape Maintenance	24,000	1,849	22,151	7.70%
Security System Monitoring & Maint.	40,000	-	40,000	0.00%
Irrigation Maintenance	2,000	340	1,660	17.00%
Holiday Decoration	2,500	-	2,500	0.00%
Capital Outlay	7,455	-	7,455	0.00%
<b>Total Other Physical Environment</b>	<b>126,329</b>	<b>18,896</b>	<b>107,433</b>	<b>14.96%</b>
<b><u>Reserves</u></b>				
Capital Reserve	8,000	-	8,000	0.00%
<b>Total Reserves</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>242,480</b>	<b>34,788</b>	<b>207,692</b>	<b>14.35%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(34,788)	(34,788)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>140,647</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 105,859</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 980	\$ 980	0.00%
Special Assmnts- Tax Collector	140,323	-	(140,323)	0.00%
<b>TOTAL REVENUES</b>	<b>140,323</b>	<b>980</b>	<b>(139,343)</b>	<b>0.70%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	35,000	-	35,000	0.00%
Interest Expense	110,150	-	110,150	0.00%
<b>Total Debt Service</b>	<b>145,150</b>	<b>-</b>	<b>145,150</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>145,150</b>	<b>-</b>	<b>145,150</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,827)	980	5,807	-20.30%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(4,827)	-	4,827	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(4,827)</b>	<b>-</b>	<b>4,827</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ (4,827)</u>	<u>\$ 980</u>	<u>\$ 15,461</u>	<u>-20.30%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>254,183</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 255,163</u></b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 121	\$ 121	0.00%
Special Assmnts- Tax Collector	23,148	-	(23,148)	0.00%
<b>TOTAL REVENUES</b>	<b>23,148</b>	<b>121</b>	<b>(23,027)</b>	<b>0.52%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	-	6,000	0.00%
Interest Expense	15,870	-	15,870	0.00%
<b>Total Debt Service</b>	<b>21,870</b>	<b>-</b>	<b>21,870</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>21,870</b>	<b>-</b>	<b>21,870</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	1,278	121	(1,157)	9.47%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	1,278	-	(1,278)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>1,278</b>	<b>-</b>	<b>(1,278)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ 1,278</u>	<u>\$ 121</u>	<u>\$ (3,713)</u>	<u>9.47%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>32,277</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 32,398</u></b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 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
<b>REVENUES</b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,603,412</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,603,412</u></b>		



# Bank Account Statement

Mirabella CDD

Monday, November 25, 2024

Page No.: 1

Z-SPAWAR

**Bank Account No.** 2062

**Statement No.** 10-24

**Statement Date** 10/31/24

<b>G/L Account No. 101001 Balance at 10/31/24</b>	129,686.52	<b>Statement Balance</b>	134,250.27
<b>Positive Adjustments</b>	0.00	<b>Outstanding Deposits</b>	75.00
<b>Subtotal</b>	129,686.52	<b>Subtotal</b>	134,325.27
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-4,638.75
<b>Ending G/L Balance</b>	129,686.52	<b>Ending Balance</b>	129,686.52

**Warning!** Bank reconciliation might not be possible because there are direct posting entries. For more information, see <https://go.microsoft.com/fwlink/?>

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>						
10/31/2024		JE000491	Exess fees	3,329.90	3,329.90	0.00
<b>Total Deposits</b>				3,329.90	3,329.90	0.00
<b>Checks</b>						
09/05/2024		3046	Check for Vendor V00083	-200.00	-200.00	0.00
09/19/2024		100011	Inv: 25186	-601.50	-601.50	0.00
10/02/2024		100013	Inv: 103975528	-110.00	-110.00	0.00
10/07/2024		DD204	Payment of Invoice 001003	-838.67	-838.67	0.00
10/07/2024		DD205	Payment of Invoice 001004	-1,508.87	-1,508.87	0.00
10/07/2024		DD206	Payment of Invoice 001007	-684.63	-684.63	0.00
10/07/2024		DD207	Payment of Invoice 001008	-160.88	-160.88	0.00
10/11/2024		100014	Inv: PSI117106	-227.00	-227.00	0.00
10/11/2024		100015	Inv: 0425	-925.00	-925.00	0.00
10/11/2024		100016	Inv: 7285	-850.00	-850.00	0.00
10/11/2024		100017	Inv: 73878	-1,849.05	-1,849.05	0.00
10/23/2024		DD199	Payment of Invoice 000964	-119.98	-119.98	0.00
10/24/2024		3053	Payment of Invoice 000966	-175.00	-175.00	0.00
10/24/2024		100018	Inv: 73890	-340.29	-340.29	0.00
10/28/2024		DD208	Payment of Invoice 000974	-87.56	-87.56	0.00
<b>Total Checks</b>				-8,678.43	-8,678.43	0.00
<b>Outstanding Checks</b>						
10/31/24	Payment	100019	Inv: 7317			-350.00
10/31/24	Payment	100020	Inv: 135421			-3,293.75
10/31/24	Payment	100021	Inv: 0442			-995.00
<b>Total Outstanding Checks</b>						-4,638.75
<b>Outstanding Deposits</b>						
08/09/24	Payment	BD00005	Deposit No. BD00005			75.00
<b>Total Outstanding Deposits</b>						75.00