

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2023

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(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
<u>ASSETS</u>						
Cash - Operating Account	\$ 284,170	\$ -	\$ -	\$ -	\$ -	\$ 284,170
Cash in Transit	-	134,670	22,221	-	-	156,891
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	198	-	-	-	198
Prepayment Account	-	11,732	15	-	-	11,747
Reserve Fund	-	150,650	11,225	-	-	161,875
Revenue Fund	-	8,193	5,281	-	-	13,474
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	\$ 288,694	\$ 306,646	\$ 38,937	\$ 1,603,412	\$ 1,760,000	\$ 3,997,689

LIABILITIES

Accounts Payable	\$ 7,259	\$ -	\$ -	\$ -	\$ -	\$ 7,259
Accrued Expenses	2,817	-	-	-	-	2,817
Due to Other	-	188	-	-	-	188
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	11,455	188	-	-	1,760,000	1,771,643

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(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
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	306,458	38,937	-	-	345,395
Unassigned:	277,239	-	-	1,603,412	-	1,880,651
TOTAL FUND BALANCES	277,239	306,458	38,937	1,603,412	-	2,226,046
TOTAL LIABILITIES & FUND BALANCES	\$ 288,694	\$ 306,646	\$ 38,937	\$ 1,603,412	\$ 1,760,000	\$ 3,997,689

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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	\$ 241,016	\$ (1,464)	99.40%
TOTAL REVENUES	242,480	241,016	(1,464)	99.40%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	1,800	4,200	30.00%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	6,250	(1,250)	125.00%
District Counsel	4,000	1,131	2,869	28.28%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	6,750	20,250	25.00%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	34	216	13.60%
Public Officials Insurance	2,905	2,694	211	92.74%
Legal Advertising	1,200	-	1,200	0.00%
Misc-Taxes	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	460	1,340	25.56%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	784	(284)	156.80%
Total Administration	62,105	24,903	37,202	40.10%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	9,477	19,923	32.23%
Total Electric Utility Services	29,400	9,477	19,923	32.23%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	293	7,207	3.91%
Total Water-Sewer Comb Services	7,500	293	7,207	3.91%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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	3,661	(661)	122.03%
Clubhouse - Facility Janitorial Service	12,000	-	12,000	0.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	1,866	8,334	18.29%
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	2,555	2,445	51.10%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	5,547	18,453	23.11%
Clubhouse Facility - Other	2,500	-	2,500	0.00%
Security System Monitoring & Maint.	42,862	-	42,862	0.00%
Irrigation Maintenance	2,000	185	1,815	9.25%
Holiday Lighting & Decorations	2,500	-	2,500	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	129,562	21,585	107,977	16.66%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	56,258	186,222	23.20%
Excess (deficiency) of revenues				
Over (under) expenditures	-	184,758	184,758	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,481		
FUND BALANCE, ENDING		\$ 277,239		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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	\$ -	\$ 2,693	\$ 2,693	0.00%
Special Assmnts- Tax Collector	132,900	139,476	6,576	104.95%
TOTAL REVENUES	132,900	142,169	9,269	106.97%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	35,000	-	100.00%
Interest Expense	97,900	49,100	48,800	50.15%
Total Debt Service	132,900	84,100	48,800	63.28%
TOTAL EXPENDITURES	132,900	84,100	48,800	63.28%
Excess (deficiency) of revenues				
Over (under) expenditures	-	58,069	58,069	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 306,458		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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	\$ -	\$ 307	\$ 307	0.00%
Special Assmnts- Tax Collector	22,080	23,008	928	104.20%
TOTAL REVENUES	22,080	23,315	1,235	105.59%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,080	8,205	7,875	51.03%
Total Debt Service	22,080	14,205	7,875	64.33%
TOTAL EXPENDITURES	22,080	14,205	7,875	64.33%
Excess (deficiency) of revenues				
Over (under) expenditures	-	9,110	9,110	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 38,937		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
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>		

MIRABELLA CDD

Bank Reconciliation

Bank Account No. 2062 TRUIST- GF OPERATING
 Statement No. 12-23
 Statement Date 12/31/2023

G/L Balance (LCY)	284,169.61	Statement Balance	441,276.41
G/L Balance	284,169.61	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	441,276.41
Subtotal	284,169.61	Outstanding Checks	157,106.80
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	284,169.61	Ending Balance	284,169.61
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/27/2023	Payment	2928	MIRABELLA CDD	4,125.77	4,125.77	0.00
11/27/2023	Payment	2929	MIRABELLA CDD	680.58	680.58	0.00
11/30/2023	Payment	2930	INFRAMARK LLC	2,816.67	2,816.67	0.00
11/30/2023	Payment	2931	JNJ CLEANING SERVICES LLC	640.00	640.00	0.00
11/30/2023	Payment	2933	SOUTH SHORE LANDSCAPE & LAWN	185.26	185.26	0.00
12/6/2023	Payment	DD136	Payment of Invoice 000649	1,482.56	1,482.56	0.00
12/6/2023	Payment	DD137	Payment of Invoice 000650	827.59	827.59	0.00
12/6/2023	Payment	DD138	Payment of Invoice 000651	137.51	137.51	0.00
12/6/2023	Payment	DD139	Payment of Invoice 000652	696.14	696.14	0.00
12/14/2023	Payment	2934	GAIL REESE	200.00	200.00	0.00
12/14/2023	Payment	2935	INFRAMARK LLC	17.79	17.79	0.00
12/14/2023	Payment	2936	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
12/14/2023	Payment	2937	MICHAEL PANNULLO	200.00	200.00	0.00
12/14/2023	Payment	2938	MINDY ROBYN JACOBSON	200.00	200.00	0.00
12/14/2023	Payment	2939	MIRABELLA CDD	974.66	974.66	0.00
12/14/2023	Payment	2940	SOLITUDE LAKE MANAGEMENT, LLC	220.39	220.39	0.00
12/14/2023	Payment	2941	SOUTH SHORE LANDSCAPE & LAWN	2,220.77	2,220.77	0.00
12/14/2023	Payment	2942	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
12/26/2023	Payment	DD140	Payment of Invoice 000687	104.67	104.67	0.00
12/26/2023	Payment	DD141	Payment of Invoice 000688	119.98	119.98	0.00
12/21/2023		JE000356	CK#2944### voided in error	5,908.49	5,908.49	0.00
Total Checks				22,158.83	22,158.83	0.00
Deposits						
12/5/2023		JE000320	TAX COLLECTOR PYMNT - DEC 2023	G/L Ac 17,093.10	17,093.10	0.00
12/7/2023		JE000321	TAX COLLECTOR PYMNT - DEC 2023	G/L Ac 360,402.57	360,402.57	0.00
12/13/2023		JE000322	CK#52007##### - Overpay refund	G/L Ac 25.39	25.39	0.00
12/15/2023		JE000339	Tax Revenue/ Debt Service 12/15	G/L Ac 14,068.79	14,068.79	0.00
Total Deposits				391,589.85	391,589.85	0.00

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
11/30/2023	Payment	2932	LERNER REPORTING SERVICES	5,000.00	0.00	5,000.00
12/14/2023	Payment	2943	ZEBRA CLEANING TEAM	1,015.50	0.00	1,015.50
12/21/2023	Payment	2945	HOWIES PLUMBING INC.	297.00	0.00	297.00
12/21/2023	Payment	2946	MIRABELLA CDD	20,550.31	0.00	20,550.31
12/21/2023	Payment	2947	MIRABELLA CDD	124,578.69	0.00	124,578.69
12/21/2023	Payment	2948	MIRABELLA CDD	802.21	0.00	802.21
12/21/2023	Payment	2949	MIRABELLA CDD	4,863.09	0.00	4,863.09
Total Outstanding Checks.....				157,106.80		157,106.80