

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

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 November 30, 2023

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2013 DEBT SERVICE FUND</u>	<u>SERIES 2015 DEBT SERVICE FUND</u>	<u>GENERAL FIXED ASSETS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>						
Cash - Operating Account	\$ 58,397	\$ -	\$ -	\$ -	\$ -	\$ 58,397
Cash in Transit	-	4,126	868	-	-	4,994
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	152	-	-	-	152
Prepayment Account	-	11,732	15	-	-	11,747
Reserve Fund	-	152,091	11,225	-	-	163,316
Revenue Fund	-	1,325	4,243	-	-	5,568
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	\$ 62,921	\$ 170,629	\$ 16,546	\$ 1,603,412	\$ 1,760,000	\$ 3,613,508
<u>LIABILITIES</u>						
Accounts Payable	\$ 4,680	\$ -	\$ -	\$ -	\$ -	\$ 4,680
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	8,876	188	-	-	1,760,000	1,769,064

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 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	-	170,441	16,546	-	-	186,987
Unassigned:	54,045	-	-	1,603,412	-	1,657,457
TOTAL FUND BALANCES	54,045	170,441	16,546	1,603,412	-	1,844,444
TOTAL LIABILITIES & FUND BALANCES	\$ 62,921	\$ 170,629	\$ 16,546	\$ 1,603,412	\$ 1,760,000	\$ 3,613,508

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ 7,129	\$ (235,351)	2.94%
TOTAL REVENUES	242,480	7,129	(235,351)	2.94%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	800	5,200	13.33%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	5,833	(833)	116.66%
District Counsel	4,000	493	3,507	12.33%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	4,500	22,500	16.67%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	22	228	8.80%
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	310	1,490	17.22%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	810	(310)	162.00%
Total Administration	62,105	20,462	41,643	32.95%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	6,325	23,075	21.51%
Total Electric Utility Services	29,400	6,325	23,075	21.51%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	188	7,312	2.51%
Total Water-Sewer Comb Services	7,500	188	7,312	2.51%
<u>Other Physical Environment</u>				
Waterway Management	3,000	3,441	(441)	114.70%
Clubhouse - Facility Janitorial Service	12,000	-	12,000	0.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	1,700	8,500	16.67%
Contracts-Other Landscape	3,500	-	3,500	0.00%
Contracts-Security System	1,500	-	1,500	0.00%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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
Insurance -Property & Casualty	8,500	7,771	729	91.42%
R&M-Clubhouse	5,000	1,795	3,205	35.90%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	3,698	20,302	15.41%
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	18,590	110,972	14.35%
Reserves				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	45,565	196,915	18.79%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(38,436)	(38,436)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,481		
FUND BALANCE, ENDING		\$ 54,045		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ -	\$ 2,026	\$ 2,026	0.00%
Special Assmnts- Tax Collector	132,900	4,126	(128,774)	3.10%
TOTAL REVENUES	132,900	6,152	(126,748)	4.63%
<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	-	(77,948)	(77,948)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 170,441		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ -	\$ 243	\$ 243	0.00%
Special Assmnts- Tax Collector	22,080	681	(21,399)	3.08%
TOTAL REVENUES	22,080	924	(21,156)	4.18%
<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	-	(13,281)	(13,281)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 16,546		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	58,397.11	Statement Balance	71,845.39
G/L Balance	58,397.11	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	71,845.39
Subtotal	58,397.11	Outstanding Checks	13,448.28
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	58,397.11	Ending Balance	58,397.11
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/23/2023	Payment	2914	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
11/2/2023	Payment	2916	COMPUTERSHARE TRUST COMPANY, N.A.	3,500.00	3,500.00	0.00
11/2/2023	Payment	2917	STRALEY ROBIN VERICKER	159.00	159.00	0.00
11/3/2023	Payment	2918	DEPARTMENT OF ECONOMIC OPPORTY	175.00	175.00	0.00
11/7/2023	Payment	DD129	Payment of Invoice 000609	119.98	119.98	0.00
11/7/2023	Payment	DD130	Payment of Invoice 000597	1,482.56	1,482.56	0.00
11/7/2023	Payment	DD131	Payment of Invoice 000598	177.82	177.82	0.00
11/7/2023	Payment	DD132	Payment of Invoice 000599	827.59	827.59	0.00
11/7/2023	Payment	DD133	Payment of Invoice 000600	693.51	693.51	0.00
11/8/2023	Payment	2919	ADA SITE COMPLIANCE	1,500.00	1,500.00	0.00
11/8/2023	Payment	2920	JNJ CLEANING SERVICES LLC	1,010.00	1,010.00	0.00
11/8/2023	Payment	2921	SOLITUDE LAKE MANAGEMENT, LLC	3,220.39	3,220.39	0.00
11/8/2023	Payment	2922	ZEBRA CLEANING TEAM	850.00	850.00	0.00
11/8/2023	Payment	2923	MIRABELLA CDD	1,324.57	1,324.57	0.00
11/9/2023	Payment	2924	INFRAMARK LLC	14.04	14.04	0.00
11/9/2023	Payment	2925	NANCY C. MILLAN, TAX COLLECTOR	634.77	634.77	0.00
11/22/2023	Payment	2926	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
11/22/2023	Payment	2927	STRALEY ROBIN VERICKER	492.50	492.50	0.00
11/24/2023	Payment	DD134	Payment of Invoice 000632	109.70	109.70	0.00
11/27/2023	Payment	DD135	Payment of Invoice 000682	144.98	144.98	0.00
Total Checks				20,134.51	20,134.51	0.00
Deposits						
11/17/2023		JE000319	TAX COLLECTOR PYMNT	G/L Ac 11,935.73	11,935.73	0.00
Total Deposits				11,935.73	11,935.73	0.00
Outstanding Checks						
11/27/2023	Payment	2928	MIRABELLA CDD	4,125.77	0.00	4,125.77
11/27/2023	Payment	2929	MIRABELLA CDD	680.58	0.00	680.58
11/30/2023	Payment	2930	INFRAMARK LLC	2,816.67	0.00	2,816.67
11/30/2023	Payment	2931	JNJ CLEANING SERVICES LLC	640.00	0.00	640.00

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
11/30/2023	Payment	2932	LERNER REPORTING SERVICES	5,000.00	0.00	5,000.00
11/30/2023	Payment	2933	SOUTH SHORE LANDSCAPE & LAWN	185.26	0.00	185.26
Total Outstanding Checks.....				13,448.28		13,448.28