

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2023

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 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	\$ 78,195	\$ -	\$ -	\$ -	\$ -	\$ 78,195
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	2,321	383	-	-	2,704
Investments:						
Interest Account	-	49,238	-	-	-	49,238
Prepayment Account	-	-	15	-	-	15
Reserve Fund	-	151,457	11,225	-	-	162,682
Revenue Fund	-	11,355	18,324	-	-	29,679
Sinking fund	-	35,009	-	-	-	35,009
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	\$ 82,719	\$ 249,380	\$ 29,947	\$ 1,603,412	\$ 1,760,000	\$ 3,725,458

LIABILITIES

Accounts Payable	\$ 12,010	\$ -	\$ -	\$ -	\$ -	\$ 12,010
Accrued Expenses	2,817	-	-	-	-	2,817
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	2,704	-	-	-	-	2,704
TOTAL LIABILITIES	17,531	-	-	-	1,760,000	1,777,531

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As of October 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	-	249,380	29,947	-	-	279,327
Unassigned:	65,188	-	-	1,603,412	-	1,668,600
TOTAL FUND BALANCES	65,188	249,380	29,947	1,603,412	-	1,947,927
TOTAL LIABILITIES & FUND BALANCES	\$ 82,719	\$ 249,380	\$ 29,947	\$ 1,603,412	\$ 1,760,000	\$ 3,725,458

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ -	\$ (242,480)	0.00%
TOTAL REVENUES	242,480	-	(242,480)	0.00%
<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	417	4,583	8.34%
District Counsel	4,000	-	4,000	0.00%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	2,250	24,750	8.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	-	1,200	0.00%
Postage, Phone, Faxes, Copies	250	4	246	1.60%
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	160	1,640	8.89%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
Total Administration	62,105	10,000	52,105	16.10%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	3,181	26,219	10.82%
Total Electric Utility Services	29,400	3,181	26,219	10.82%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	79	7,421	1.05%
Total Water-Sewer Comb Services	7,500	79	7,421	1.05%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	3,220	(220)	107.33%
Clubhouse - Facility Janitorial Service	12,000	-	12,000	0.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	850	9,350	8.33%
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	1,010	3,990	20.20%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	1,849	22,151	7.70%
Clubhouse Facility - Other	2,500	-	2,500	0.00%
Security System Monitoring & Maint.	42,862	-	42,862	0.00%
Irrigation Maintenance	2,000	-	2,000	0.00%
Holiday Lighting & Decorations	2,500	-	2,500	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	129,562	14,700	114,862	11.35%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	27,960	214,520	11.53%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(27,960)	(27,960)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		93,148		
FUND BALANCE, ENDING		\$ 65,188		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ -	\$ 991	\$ 991	0.00%
Special Assmnts- Tax Collector	132,900	-	(132,900)	0.00%
TOTAL REVENUES	132,900	991	(131,909)	0.75%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	-	35,000	0.00%
Interest Expense	97,900	-	97,900	0.00%
Total Debt Service	132,900	-	132,900	0.00%
TOTAL EXPENDITURES	132,900	-	132,900	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	991	991	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 249,380		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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	\$ -	\$ 120	\$ 120	0.00%
Special Assmnts- Tax Collector	22,080	-	(22,080)	0.00%
TOTAL REVENUES	22,080	120	(21,960)	0.54%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	-	6,000	0.00%
Interest Expense	16,080	-	16,080	0.00%
Total Debt Service	22,080	-	22,080	0.00%
TOTAL EXPENDITURES	22,080	-	22,080	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	120	120	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 29,947		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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. 10-23A
Statement Date 10/31/2023

G/L Balance (LCY)	78,195.12	Statement Balance	80,044.17
G/L Balance	78,195.12	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	80,044.17
Subtotal	78,195.12	Outstanding Checks	1,849.05
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	78,195.12	Ending Balance	78,195.12
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
8/23/2023	Payment	DD117	Payment of Invoice 000512	234.30	234.30	0.00
Total Checks				234.30	234.30	0.00
Deposits						
9/30/2023		JE000318	REV DD117 water util inv	G/L Ac 234.30	234.30	0.00
Total Deposits				234.30	234.30	0.00
Outstanding Checks						
10/23/2023	Payment	2914	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	0.00	1,849.05
Total Outstanding Checks				1,849.05		1,849.05