

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
August 31, 2024

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 August 31, 2024

*(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
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 162,171	\$ -	\$ -	\$ -	\$ -	\$ 162,171
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	409	-	-	-	409
Prepayment Account	-	-	16	-	-	16
Reserve Fund	-	151,880	11,225	-	-	163,105
Revenue Fund	-	100,525	19,843	-	-	120,368
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
<b>TOTAL ASSETS</b>	<b>\$ 166,695</b>	<b>\$ 254,017</b>	<b>\$ 32,147</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,816,271</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 4,845	\$ -	\$ -	\$ -	\$ -	\$ 4,845
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>9,041</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,769,909</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	253,149	32,147	-	-	285,296
Unassigned:	157,654	-	-	1,603,412	-	1,761,066
<b>TOTAL FUND BALANCES</b>	<b>157,654</b>	<b>253,149</b>	<b>32,147</b>	<b>1,603,412</b>	<b>-</b>	<b>2,046,362</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 166,695</b>	<b>\$ 254,017</b>	<b>\$ 32,147</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,816,271</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 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>REVENUES</u></b>				
Rental Income	\$ -	\$ 150	\$ 150	0.00%
Special Assmnts- Tax Collector	242,480	243,009	529	100.22%
Other Miscellaneous Revenues	-	75	75	0.00%
<b>TOTAL REVENUES</b>	<b>242,480</b>	<b>243,234</b>	<b>754</b>	<b>100.31%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	6,000	4,600	1,400	76.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	10,000	(5,000)	200.00%
District Counsel	4,000	3,952	48	98.80%
District Engineer	1,750	1,290	460	73.71%
District Manager	27,000	27,000	-	100.00%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	76	174	30.40%
Public Officials Insurance	2,905	2,694	211	92.74%
Legal Advertising	1,200	1,347	(147)	112.25%
Misc-Taxes	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	1,810	(10)	100.56%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	1,059	(559)	211.80%
<b>Total Administration</b>	<b>62,105</b>	<b>58,828</b>	<b>3,277</b>	<b>94.72%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	29,400	31,049	(1,649)	105.61%
<b>Total Electric Utility Services</b>	<b>29,400</b>	<b>31,049</b>	<b>(1,649)</b>	<b>105.61%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	7,500	1,134	6,366	15.12%
<b>Total Water-Sewer Comb Services</b>	<b>7,500</b>	<b>1,134</b>	<b>6,366</b>	<b>15.12%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 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	5,424	(2,424)	180.80%
Clubhouse - Facility Janitorial Service	12,000	6,965	5,035	58.04%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	9,591	609	94.03%
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	3,801	1,199	76.02%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	20,340	3,660	84.75%
Clubhouse Facility - Other	2,500	2,716	(216)	108.64%
Security System Monitoring & Maint.	42,862	29,935	12,927	69.84%
Irrigation Maintenance	2,000	638	1,362	31.90%
Holiday Lighting & Decorations	2,500	-	2,500	0.00%
Capital Outlay	8,000	-	8,000	0.00%
<b>Total Other Physical Environment</b>	<b>129,562</b>	<b>87,181</b>	<b>42,381</b>	<b>67.29%</b>
<b><u>Reserves</u></b>				
Capital Reserve	13,913	-	13,913	0.00%
<b>Total Reserves</b>	<b>13,913</b>	<b>-</b>	<b>13,913</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>242,480</b>	<b>178,192</b>	<b>64,288</b>	<b>73.49%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	65,042	65,042	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>92,612</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 157,654</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 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	\$ -	\$ 11,356	\$ 11,356	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
<b>TOTAL REVENUES</b>	<b>132,900</b>	<b>151,985</b>	<b>19,085</b>	<b>114.36%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	35,000	50,000	(15,000)	142.86%
Interest Expense	97,900	97,225	675	99.31%
<b>Total Debt Service</b>	<b>132,900</b>	<b>147,225</b>	<b>(14,325)</b>	<b>110.78%</b>
<b>TOTAL EXPENDITURES</b>	<b>132,900</b>	<b>147,225</b>	<b>(14,325)</b>	<b>110.78%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	4,760	4,760	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>248,389</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 253,149</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 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	\$ -	\$ 1,352	\$ 1,352	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
<b>TOTAL REVENUES</b>	<b>22,080</b>	<b>24,550</b>	<b>2,470</b>	<b>111.19%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,080	16,230	(150)	100.93%
<b>Total Debt Service</b>	<b>22,080</b>	<b>22,230</b>	<b>(150)</b>	<b>100.68%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,080</b>	<b>22,230</b>	<b>(150)</b>	<b>100.68%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	2,320	2,320	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>29,827</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 32,147</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending August 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><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>1,603,412</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,603,412</u></b>		

Bank Account Statement

Mirabella CDD

Bank Account No. 2062  
Statement No. 08-24  
Statement Date 08/31/24

GL Balance (LCY)	162,170.71	Statement Balance	162,095.71
GL Balance	162,170.71	Outstanding Deposits	75.00
Positive Adjustments	0.00		
		Subtotal	162,170.71
Subtotal	162,170.71	Outstanding Checks	0.00
Negative Adjustments	0.00		
		Ending Balance	162,170.71
Ending G/L Balance	162,170.71		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Adjustments						
08/01/2024	0	3039	Check for Vendor V00093	-320.00		
08/02/2024	0	3040	Check for Vendor V00094	-2,356.00		
08/06/2024	0	DD187	Payment of Invoice 000919	-597.54		
08/06/2024	0	DD188	Payment of Invoice 000921	-1,508.87		
08/06/2024	0	DD189	Payment of Invoice 000922	-180.31		
08/06/2024	0	DD190	Payment of Invoice 000923	-838.67		
08/15/2024	0	3041	Check for Vendor V00089	-675.00		
08/15/2024	0	3042	Check for Vendor V00016	-220.39		
08/15/2024	0	3043	Check for Vendor V00010	-226.16		
08/15/2024	0	3044	Check for Vendor V00036	-701.50		
08/19/2024	0	3045	Check for Vendor V00064	-5,643.68		
08/19/2024	0	100000	Inv: 129901, Ref: DISTRICT INVOICE JUNE	-5.76		
08/23/2024	0	DD191	Payment of Invoice 000935	-119.98		
08/28/2024	0	DD192	Payment of Invoice 000936	-77.49		
Total Adjustments				-13,471.35		

Outstanding Deposits

08/09/24	Payment	BD00005	Deposit No. BD00005	75.00
Total Outstanding Deposits				75.00