

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2024

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 2024

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
ASSETS						
Cash - Operating Account	\$ 215,122	\$ -	\$ -	\$ -	\$ -	215,122
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	48,445	-	-	-	48,445
Prepayment Account	-	11,732	15	-	-	11,747
Reserve Fund	-	151,279	11,225	-	-	162,504
Revenue Fund	-	100,105	27,331	-	-	127,436
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	\$ 219,646	\$ 312,764	\$ 39,634	\$ 1,603,412	\$ 1,760,000	\$ 3,935,456
LIABILITIES						
Accounts Payable	\$ 7,752	\$ -	\$ -	\$ -	\$ -	7,752
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
TOTAL LIABILITIES	11,948	868	-	-	1,760,000	1,772,816

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 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
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	311,896	39,634	-	-	351,530
Unassigned:	207,698	-	-	1,603,412	-	1,811,110
TOTAL FUND BALANCES	207,698	311,896	39,634	1,603,412	-	2,162,640
TOTAL LIABILITIES & FUND BALANCES	\$ 219,646	\$ 312,764	\$ 39,634	\$ 1,603,412	\$ 1,760,000	\$ 3,935,456

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 242,480	\$ 243,009	\$ 529	100.22%
TOTAL REVENUES	242,480	243,009	529	100.22%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	3,600	2,400	60.00%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	8,333	(3,333)	166.66%
District Counsel	4,000	1,716	2,284	42.90%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	18,000	9,000	66.67%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	48	202	19.20%
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	1,210	590	67.22%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	784	(284)	156.80%
Total Administration	62,105	41,385	20,720	66.64%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	21,631	7,769	73.57%
Total Electric Utility Services	29,400	21,631	7,769	73.57%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	638	6,862	8.51%
Total Water-Sewer Comb Services	7,500	638	6,862	8.51%
<u>Other Physical Environment</u>				
Waterway Management	3,000	4,543	(1,543)	151.43%
Clubhouse - Facility Janitorial Service	12,000	4,940	7,060	41.17%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	5,266	4,934	51.63%
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%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
R&M-Clubhouse	5,000	2,191	2,809	43.82%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	12,943	11,057	53.93%
Clubhouse Facility - Other	2,500	-	2,500	0.00%
Security System Monitoring & Maint.	42,862	26,251	16,611	61.25%
Irrigation Maintenance	2,000	362	1,638	18.10%
Holiday Lighting & Decorations	2,500	-	2,500	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	129,562	64,267	65,295	49.60%
Reserves				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	127,921	114,559	52.76%
Excess (deficiency) of revenues				
Over (under) expenditures	-	115,088	115,088	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,610		
FUND BALANCE, ENDING		\$ 207,698		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 6,978	\$ 6,978	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
TOTAL REVENUES	132,900	147,607	14,707	111.07%
<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	-	63,507	63,507	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 311,896		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 814	\$ 814	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
TOTAL REVENUES	22,080	24,012	1,932	108.75%
<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	-	9,807	9,807	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 39,634		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
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>		

Bank Account Statement

Mirabella CDD

Tuesday, May 14, 2024

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Bank Account Statement: Bank Account No.: 2062, Statement No.: 4-24

Currency Code

Statement Date	04/30/24	Statement Balance	216,231.13
Balance Last Statement	232,524.47	Outstanding Bank Transactions	0.00
Statement Ending Balance	216,231.13	Subtotal	216,231.13
		Outstanding Checks	-1,109.31
G/L Balance at 04/30/24	215,121.82	Bank Account Balance	215,121.82

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
Statement No. 4-24							
02/07/24	Bank Account Ledger Entry	2972	Check for Vendor V00030		1	-850.00	-850.00
03/26/24	Bank Account Ledger Entry	2992	Check for Vendor V00089		1	-640.00	-640.00
03/26/24	Bank Account Ledger Entry	2993	Check for Vendor V00090		1	-2,697.76	-2,697.76
03/26/24	Bank Account Ledger Entry	2994	Check for Vendor V00036		1	-179.00	-179.00
03/26/24	Bank Account Ledger Entry	2995	Check for Vendor V00030		1	-850.00	-850.00
03/27/24	Bank Account Ledger Entry	DD154	Payment of Invoice 000808		1	-119.98	-119.98
03/27/24	Bank Account Ledger Entry	DD155	Payment of Invoice 000760		1	-845.55	-845.55
03/27/24	Bank Account Ledger Entry	DD156	Payment of Invoice 000761		1	-99.08	-99.08
03/27/24	Bank Account Ledger Entry	DD157	Payment of Invoice 000762		1	-574.59	-574.59
03/27/24	Bank Account Ledger Entry	DD158	Payment of Invoice 000816		1	-1,512.29	-1,512.29
03/27/24	Bank Account Ledger Entry	DD159	Payment of Invoice 000804		1	-86.55	-86.55
04/01/24	Bank Account Ledger Entry	JE000395	rev for dd ACH TECO - 8973		1	99.08	99.08
04/01/24	Bank Account Ledger Entry	JE000396	rev for dd ACH TECO - 9344		1	574.59	574.59
04/01/24	Bank Account Ledger Entry	JE000397	rev for dd ACH TECO - 9526		1	845.55	845.55
04/01/24	Bank Account Ledger Entry	JE000398	rev for dd ACH TECO - 9179		1	1,512.29	1,512.29
04/01/24	Bank Account Ledger Entry	JE000399	rev for dd ACH Spectrum 4086		1	119.98	119.98
04/01/24	Bank Account Ledger Entry	JE000400	rev for dd ACH BOCC 3924		1	86.55	86.55
04/09/24	Bank Account Ledger Entry	BD00001	Deposit No. BD00001		1	130.00	130.00
04/16/24	Bank Account Ledger Entry	2997	Check for Vendor V00042		1	-267.00	-267.00
04/16/24	Bank Account Ledger Entry	2998	Check for Vendor V00043		1	-200.00	-200.00
04/16/24	Bank Account Ledger Entry	2999	Check for Vendor V00050		1	-200.00	-200.00
04/16/24	Bank Account Ledger Entry	3000	Check for Vendor V00064		1	-2.37	-2.37
04/16/24	Bank Account Ledger Entry	3001	Check for Vendor V00081		1	-200.00	-200.00

Bank Account Statement

Mirabella CDD

Tuesday, May 14, 2024

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Currency Code

Statement Date	04/30/24	Statement Balance	216,231.13
Balance Last Statement	232,524.47	Outstanding Bank Transactions	0.00
Statement Ending Balance	216,231.13	Subtotal	216,231.13
		Outstanding Checks	-1,109.31
G/L Balance at 04/30/24	215,121.82	Bank Account Balance	215,121.82

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
04/16/24	Bank Account Ledger Entry	3002	Check for Vendor V00083		1	-200.00	-200.00
04/16/24	Bank Account Ledger Entry	3003	Check for Vendor V00090		1	-4,565.44	-4,565.44
04/17/24	Bank Account Ledger Entry	DD160	Payment of Invoice 000844		1	-119.98	-119.98
04/17/24	Bank Account Ledger Entry	DD161	Payment of Invoice 000756		1	-1,512.29	-1,512.29
04/17/24	Bank Account Ledger Entry	DD162	Payment of Invoice 000815		1	-98.95	-98.95
04/17/24	Bank Account Ledger Entry	DD163	Payment of Invoice 000817		1	-843.71	-843.71
04/17/24	Bank Account Ledger Entry	DD164	Payment of Invoice 000818		1	-617.70	-617.70
04/17/24	Bank Account Ledger Entry	DD165	Payment of Invoice 000846		1	-109.70	-109.70
04/18/24	Bank Account Ledger Entry	3004	Check for Vendor V00010		1	-1,849.05	-1,849.05
04/18/24	Bank Account Ledger Entry	3005	Check for Vendor V00016		1	-220.39	-220.39
04/18/24	Bank Account Ledger Entry	3006	Check for Vendor V00027		1	-200.00	-200.00
Total						-16,293.34	-16,293.34