

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
January 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 January 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
<u>ASSETS</u>						
Cash - Operating Account	\$ 273,901	\$ -	\$ -	\$ -	\$ -	\$ 273,901
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	249	-	-	-	249
Prepayment Account	-	11,732	15	-	-	11,747
Reserve Fund	-	151,290	11,225	-	-	162,515
Revenue Fund	-	143,555	26,700	-	-	170,255
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	\$ 278,425	\$ 308,029	\$ 39,003	\$ 1,603,412	\$ 1,760,000	\$ 3,988,869

LIABILITIES

Accounts Payable	\$ 6,544	\$ -	\$ -	\$ -	\$ -	\$ 6,544
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	10,740	868	-	-	1,760,000	1,771,608

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 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
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	307,161	39,003	-	-	346,164
Unassigned:	267,685	-	-	1,603,412	-	1,871,097
TOTAL FUND BALANCES	267,685	307,161	39,003	1,603,412	-	2,217,261
TOTAL LIABILITIES & FUND BALANCES	\$ 278,425	\$ 308,029	\$ 39,003	\$ 1,603,412	\$ 1,760,000	\$ 3,988,869

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
<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	6,667	(1,667)	133.34%
District Counsel	4,000	1,131	2,869	28.28%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	9,000	18,000	33.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	40	210	16.00%
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	610	1,190	33.89%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	784	(284)	156.80%
Total Administration	62,105	27,726	34,379	44.64%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	12,455	16,945	42.36%
Total Electric Utility Services	29,400	12,455	16,945	42.36%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	366	7,134	4.88%
Total Water-Sewer Comb Services	7,500	366	7,134	4.88%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
<u>Other Physical Environment</u>				
Waterway Management	3,000	3,882	(882)	129.40%
Clubhouse - Facility Janitorial Service	12,000	640	11,360	5.33%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	2,716	7,484	26.63%
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%
R&M-Clubhouse	5,000	2,675	2,325	53.50%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	7,396	16,604	30.82%
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	25,265	104,297	19.50%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	65,812	176,668	27.14%
Excess (deficiency) of revenues				
Over (under) expenditures	-	175,204	175,204	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,481		
FUND BALANCE, ENDING		\$ 267,685		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3,396	\$ 3,396	0.00%
Special Assmnts- Tax Collector	132,900	139,476	6,576	104.95%
TOTAL REVENUES	132,900	142,872	9,972	107.50%
<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	-	58,772	58,772	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 307,161		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 373	\$ 373	0.00%
Special Assmnts- Tax Collector	22,080	23,008	928	104.20%
TOTAL REVENUES	22,080	23,381	1,301	105.89%
<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	-	9,176	9,176	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 39,003		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 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
<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. 01-24
 Statement Date 1/31/2024

G/L Balance (LCY)	273,900.57	Statement Balance	274,750.57
G/L Balance	273,900.57	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	273,900.57	Subtotal	274,750.57
Negative Adjustments	0.00	Outstanding Checks	850.00
	<hr/>	Differences	0.00
Ending G/L Balance	273,900.57	Ending Balance	273,900.57
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/30/2023	Payment	2932	LERNER REPORTING SERVICES	5000	5,000.00	0.00
12/14/2023	Payment	2943	ZEBRA CLEANING TEAM	1015.5	1,015.50	0.00
12/21/2023	Payment	2945	HOWIES PLUMBING INC.	297	297.00	0.00
12/21/2023	Payment	2946	MIRABELLA CDD	20550.31	20,550.31	0.00
12/21/2023	Payment	2947	MIRABELLA CDD	124578.69	124,578.69	0.00
12/21/2023	Payment	2948	MIRABELLA CDD	802.21	802.21	0.00
12/21/2023	Payment	2949	MIRABELLA CDD	4863.09	4,863.09	0.00
1/4/2024	Payment	2961	STRALEY ROBIN VERICKER	638.5	638.50	0.00
1/8/2024	Payment	DD142	Payment of Invoice 000705	73.23	73.23	0.00
1/8/2024	Payment	DD143	Payment of Invoice 000706	819.19	819.19	0.00
1/8/2024	Payment	DD144	Payment of Invoice 000707	1418.36	1,418.36	0.00
1/8/2024	Payment	DD145	Payment of Invoice 000708	738	738.00	0.00
1/18/2024	Payment	2963	INFRAMARK LLC	2828.88	2,828.88	0.00
1/18/2024	Payment	2964	JNJ CLEANING SERVICES LLC	640	640.00	0.00
1/18/2024	Payment	2965	SOLITUDE LAKE MANAGEMENT, LLC	220.39	220.39	0.00
1/18/2024	Payment	2966	SOUTH SHORE LANDSCAPE & LAWN	1849.05	1,849.05	0.00
1/25/2024	Payment	DD146	Payment of Invoice 000722	119.98	119.98	0.00
1/26/2024	Payment	DD147	Payment of Invoice 000721	73.46	73.46	0.00
Total Checks				166,525.84	166,525.84	0.00
Outstanding Checks						
1/18/2024	Payment	2967	ZEBRA CLEANING TEAM	850.00	0.00	850.00
Total Outstanding Checks.....				850.00		850.00