

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2024

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 31, 2024

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	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	\$ 175,567	\$ -	\$ -	\$ -	\$ -	\$ 175,567
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	468	-	-	-	468
Prepayment Account	-	5,000	16	-	-	5,016
Reserve Fund	-	151,256	11,225	-	-	162,481
Revenue Fund	-	100,105	19,714	-	-	119,819
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	\$ 180,091	\$ 258,032	\$ 32,018	\$ 1,603,412	\$ 1,760,000	\$ 3,833,553
<u>LIABILITIES</u>						
Accounts Payable	\$ 7,404	\$ -	\$ -	\$ -	\$ -	\$ 7,404
Accrued Expenses	5,634	-	-	-	-	5,634
Due to Other	-	868	-	-	-	868
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	14,417	868	-	-	1,760,000	1,775,285
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	257,164	32,018	-	-	289,182
Unassigned:	165,674	-	-	1,603,412	-	1,769,086
TOTAL FUND BALANCES	165,674	257,164	32,018	1,603,412	-	2,058,268
TOTAL LIABILITIES & FUND BALANCES	\$ 180,091	\$ 258,032	\$ 32,018	\$ 1,603,412	\$ 1,760,000	\$ 3,833,553

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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>				
Rental Income	\$ -	\$ 75	\$ 75	0.00%
Special Assmnts- Tax Collector	242,480	243,009	529	100.22%
Other Miscellaneous Revenues	-	75	75	0.00%
TOTAL REVENUES	242,480	243,159	679	100.28%
<u>EXPENDITURES</u>				
<u>Administration</u>				
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	9,584	(4,584)	191.68%
District Counsel	4,000	3,568	432	89.20%
District Engineer	1,750	690	1,060	39.43%
District Manager	27,000	24,750	2,250	91.67%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	60	190	24.00%
Public Officials Insurance	2,905	2,694	211	92.74%
Legal Advertising	1,200	510	690	42.50%
Misc-Taxes	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	1,660	140	92.22%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	1,059	(559)	211.80%
Total Administration	62,105	54,175	7,930	87.23%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	31,049	(1,649)	105.61%
Total Electric Utility Services	29,400	31,049	(1,649)	105.61%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	1,057	6,443	14.09%
Total Water-Sewer Comb Services	7,500	1,057	6,443	14.09%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	5,804	(2,804)	193.47%
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	7,816	2,384	76.63%
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	3,801	1,199	76.02%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	18,491	5,509	77.05%
Clubhouse Facility - Other	2,500	2,596	(96)	103.84%
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%
Total Other Physical Environment	129,562	83,817	45,745	64.69%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	170,098	72,382	70.15%
Excess (deficiency) of revenues				
Over (under) expenditures	-	73,061	73,061	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,613		
FUND BALANCE, ENDING		\$ 165,674		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ -	\$ 10,296	\$ 10,296	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
TOTAL REVENUES	132,900	150,925	18,025	113.56%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	35,000	45,000	(10,000)	128.57%
Interest Expense	97,900	97,150	750	99.23%
Total Debt Service	132,900	142,150	(9,250)	106.96%
TOTAL EXPENDITURES	132,900	142,150	(9,250)	106.96%
Excess (deficiency) of revenues Over (under) expenditures	-	8,775	8,775	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 257,164		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ -	\$ 1,223	\$ 1,223	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
TOTAL REVENUES	22,080	24,421	2,341	110.60%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,080	16,230	(150)	100.93%
Total Debt Service	22,080	22,230	(150)	100.68%
TOTAL EXPENDITURES	22,080	22,230	(150)	100.68%
Excess (deficiency) of revenues Over (under) expenditures	-	2,191	2,191	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 32,018		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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
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, August 6, 2024

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Bank Account No. 2062
Statement No. 07-24
Statement Date 07/31/2024

GL Balance (LCY)	175,567.06
GL Balance	175,567.06
Positive Adjustments	0.00
<hr/>	
Subtotal	175,567.06
Negative Adjustments	0.00
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Ending G/L Balance	175,567.06

Statement Balance	175,567.06
Outstanding Deposits	0.00
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Subtotal	175,567.06
Outstanding Checks	0.00
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Ending Balance	175,567.06

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
07/03/2024	Payment	3023	Check for Vendor V00010	-1,849.05	-1,849.05	0.00
07/03/2024	Payment	3024	Check for Vendor V00011	-690.00	-690.00	0.00
07/03/2024	Payment	3025	Check for Vendor V00016	-220.39	-220.39	0.00
07/03/2024	Payment	3026	Check for Vendor V00027	-200.00	-200.00	0.00
07/03/2024	Payment	3027	Check for Vendor V00036	-701.00	-701.00	0.00
07/03/2024	Payment	3028	Check for Vendor V00043	-200.00	-200.00	0.00
07/03/2024	Payment	3029	Check for Vendor V00050	-200.00	-200.00	0.00
07/03/2024	Payment	3030	Check for Vendor V00064	-5,644.93	-5,644.93	0.00
07/03/2024	Payment	3031	Check for Vendor V00081	-200.00	-200.00	0.00
07/03/2024	Payment	3032	Check for Vendor V00083	-200.00	-200.00	0.00
07/03/2024	Payment	3033	Check for Vendor V00089	-570.00	-570.00	0.00
07/15/2024	Payment	3034	Check for Vendor V00010	-1,849.05	-1,849.05	0.00
07/15/2024	Payment	3035	Check for Vendor V00016	-220.39	-220.39	0.00
07/15/2024	Payment	3036	Check for Vendor V00019	-50.00	-50.00	0.00
07/15/2024	Payment	3037	Check for Vendor V00030	-850.00	-850.00	0.00
07/15/2024	Payment	3038	Check for Vendor V00089	-675.00	-675.00	0.00
07/05/2024	Payment	DD181	Payment of Invoice 000903	-838.67	-838.67	0.00
07/05/2024	Payment	DD182	Payment of Invoice 000904	-601.96	-601.96	0.00
07/05/2024	Payment	DD183	Payment of Invoice 000905	-1,508.87	-1,508.87	0.00
07/05/2024	Payment	DD184	Payment of Invoice 000906	-188.41	-188.41	0.00
07/23/2024	Payment	DD185	Payment of Invoice 000918	-119.98	-119.98	0.00
07/26/2024	Payment	DD186	Payment of Invoice 000927	-83.53	-83.53	0.00
Total Checks				-17,661.23	-17,661.23	0.00

Outstanding Deposits

Total Outstanding Deposits