

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 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 June 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>ASSETS</u>						
Cash - Operating Account	\$ 193,228	\$ -	\$ -	\$ -	\$ -	\$ 193,228
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	459	-	-	-	459
Prepayment Account	-	1,732	16	-	-	1,748
Reserve Fund	-	150,650	11,225	-	-	161,875
Revenue Fund	-	102,967	19,590	-	-	122,557
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	\$ 197,752	\$ 257,011	\$ 31,894	\$ 1,603,412	\$ 1,760,000	\$ 3,850,069
<u>LIABILITIES</u>						
Accounts Payable	\$ 13,813	\$ -	\$ -	\$ -	\$ -	\$ 13,813
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	18,009	868	-	-	1,760,000	1,778,877

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 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	-	256,143	31,894	-	-	288,037
Unassigned:	179,743	-	-	1,603,412	-	1,783,155
TOTAL FUND BALANCES	179,743	256,143	31,894	1,603,412	-	2,071,192
TOTAL LIABILITIES & FUND BALANCES	\$ 197,752	\$ 257,011	\$ 31,894	\$ 1,603,412	\$ 1,760,000	\$ 3,850,069

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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>				
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	9,167	(4,167)	183.34%
District Counsel	4,000	2,866	1,134	71.65%
District Engineer	1,750	690	1,060	39.43%
District Manager	27,000	22,500	4,500	83.33%
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	1,510	290	83.89%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	1,059	(559)	211.80%
Total Administration	62,105	50,656	11,449	81.57%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	27,924	1,476	94.98%
Total Electric Utility Services	29,400	27,924	1,476	94.98%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	973	6,527	12.97%
Total Water-Sewer Comb Services	7,500	973	6,527	12.97%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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>Other Physical Environment</u>				
Waterway Management	3,000	5,584	(2,584)	186.13%
Clubhouse - Facility Janitorial Service	12,000	5,615	6,385	46.79%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	6,966	3,234	68.29%
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	3,481	1,519	69.62%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	16,641	7,359	69.34%
Clubhouse Facility - Other	2,500	120	2,380	4.80%
Security System Monitoring & Maint.	42,862	29,935	12,927	69.84%
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	76,475	53,087	59.03%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	156,028	86,452	64.35%
Excess (deficiency) of revenues				
Over (under) expenditures	-	87,131	87,131	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,612		
FUND BALANCE, ENDING		\$ 179,743		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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	\$ -	\$ 9,275	\$ 9,275	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
TOTAL REVENUES	132,900	149,904	17,004	112.79%
<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	-	7,754	7,754	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 256,143		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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	\$ -	\$ 1,099	\$ 1,099	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
TOTAL REVENUES	22,080	24,297	2,217	110.04%
<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	-	2,067	2,067	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 31,894		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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

Bank Account No. 2062
Statement No. 06-24
Statement Date 06/30/2024

GL Balance (LCY)	193,228.29	Statement Balance	193,228.29
GL Balance	193,228.29	Outstanding Deposits	0.00
Positive Adjustments	0.00		
<hr/>		Subtotal	193,228.29
Subtotal	193,228.29	Outstanding Checks	0.00
Negative Adjustments	0.00		
<hr/>		Ending Balance	193,228.29
Ending G/L Balance	193,228.29		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Deposits						
06/04/2024	Payment	BD00004	Deposit No. BD00004	25.00	25.00	0.00
Total Deposits				25.00	25.00	0.00
Checks						
05/08/2024	Payment	3011	Check for Vendor V00030	-850.00	-850.00	0.00
05/24/2024	Payment	3017	Check for Vendor V00032	-600.00	-600.00	0.00
05/30/2024	Payment	3018	Check for Vendor V00029	-510.00	-510.00	0.00
05/30/2024	Payment	3019	Check for Vendor V00086	-600.00	-600.00	0.00
06/06/2024	Payment	3020	Check for Vendor V00003	-275.00	-275.00	0.00
06/06/2024	Payment	3021	Check for Vendor V00030	-850.00	-850.00	0.00
06/06/2024	Payment	3022	Check for Vendor V00089	-675.00	-675.00	0.00
06/17/2024	Payment	DD172	Payment of Invoice 000908	-119.98	-119.98	0.00
06/17/2024	Payment	DD173	Payment of Invoice 000885	-656.18	-656.18	0.00
06/17/2024	Payment	DD177	Payment of Invoice 000907	-181.85	-181.85	0.00
06/17/2024	Payment	DD178	Payment of Invoice 000909	-1,512.29	-1,512.29	0.00
06/17/2024	Payment	DD179	Payment of Invoice 000910	-843.45	-843.45	0.00
06/17/2024	Payment	DD180	Payment of Invoice 000911	-143.13	-143.13	0.00
Total Checks				-7,816.88	-7,816.88	0.00

Outstanding Deposits

Total Outstanding Deposits