

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
March 31, 2024

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 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
ASSETS						
Cash - Operating Account	\$ 227,308	\$ -	\$ -	\$ -	\$ -	\$ 227,308
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	345	-	-	-	345
Prepayment Account	-	11,732	15	-	-	11,747
Reserve Fund	-	150,650	11,225	-	-	161,875
Revenue Fund	-	147,554	27,172	-	-	174,726
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	\$ 231,832	\$ 311,484	\$ 39,475	\$ 1,603,412	\$ 1,760,000	\$ 3,946,203

LIABILITIES

Accounts Payable	\$ 3,073	\$ -	\$ -	\$ -	\$ -	\$ 3,073
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	7,269	868	-	-	1,760,000	1,768,137

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 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
FUND BALANCES						
Restricted for:						
Debt Service	-	310,616	39,475	-	-	350,091
Unassigned:	224,563	-	-	1,603,412	-	1,827,975
TOTAL FUND BALANCES	224,563	310,616	39,475	1,603,412	-	2,178,066
TOTAL LIABILITIES & FUND BALANCES	\$ 231,832	\$ 311,484	\$ 39,475	\$ 1,603,412	\$ 1,760,000	\$ 3,946,203

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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	\$ 243,009	\$ 529	100.22%
TOTAL REVENUES	242,480	243,009	529	100.22%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	6,000	2,600	3,400	43.33%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	7,917	(2,917)	158.34%
District Counsel	4,000	1,502	2,498	37.55%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	15,750	11,250	58.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	46	204	18.40%
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	1,060	740	58.89%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	784	(284)	156.80%
Total Administration	62,105	37,353	24,752	60.14%
<u>Electric Utility Services</u>				
Utility - Electric	29,400	18,560	10,840	63.13%
Total Electric Utility Services	29,400	18,560	10,840	63.13%
<u>Water-Sewer Comb Services</u>				
Utility - Water	7,500	528	6,972	7.04%
Total Water-Sewer Comb Services	7,500	528	6,972	7.04%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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	4,322	(1,322)	144.07%
Clubhouse - Facility Janitorial Service	12,000	1,920	10,080	16.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	4,416	5,784	43.29%
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	2,915	2,085	58.30%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	11,094	12,906	46.23%
Clubhouse Facility - Other	2,500	-	2,500	0.00%
Security System Monitoring & Maint.	42,862	21,686	21,176	50.59%
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	54,486	75,076	42.05%
<u>Reserves</u>				
Capital Reserve	13,913	-	13,913	0.00%
Total Reserves	13,913	-	13,913	0.00%
TOTAL EXPENDITURES & RESERVES	242,480	110,927	131,553	45.75%
Excess (deficiency) of revenues				
Over (under) expenditures	-	132,082	132,082	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		92,481		
FUND BALANCE, ENDING		\$ 224,563		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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	\$ -	\$ 5,698	\$ 5,698	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
TOTAL REVENUES	132,900	146,327	13,427	110.10%
<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	-	62,227	62,227	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		248,389		
FUND BALANCE, ENDING		\$ 310,616		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 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	\$ -	\$ 655	\$ 655	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
TOTAL REVENUES	22,080	23,853	1,773	108.03%
<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	-	9,648	9,648	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		29,827		
FUND BALANCE, ENDING		\$ 39,475		

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

Bank Account Statement

Mirabella CDD

Bank Account Statement: Bank Account No.: 2062, Statement No.: 24-03

Currency Code

Statement Date	03/31/24	Statement Balance	232,524.47
Balance Last Statement	267,211.37	Outstanding Bank Transactions	0.00
Statement Ending Balance	232,524.47	Subtotal	232,524.47
		Outstanding Checks	-5,216.76
G/L Balance at 03/31/24	227,307.71	Bank Account Balance	227,307.71

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
Statement No. 24-03							
02/28/24	Bank Account Ledger Entry	2974	Check for Vendor V00064		1	-2,816.67	-2,816.67
02/28/24	Bank Account Ledger Entry	2975	Check for Vendor V00010		1	-1,849.05	-1,849.05
02/28/24	Bank Account Ledger Entry	2976	Check for Vendor V00036		1	-192.00	-192.00
03/04/24	Bank Account Ledger Entry	JE000387	Tax Revenue / Debt Service		1	2,883.80	2,883.80
03/04/24	Bank Account Ledger Entry	JE000394	Tax Revenue / Debt Service		1	2,883.80	2,883.80
03/04/24	Bank Account Ledger Entry	JE000394	Tax Revenue / Debt Service		1	-2,883.80	-2,883.80
03/05/24	Bank Account Ledger Entry	2977	Check for Vendor V00083		1	-200.00	-200.00
03/05/24	Bank Account Ledger Entry	2978	Check for Vendor V00064		1	-2,822.49	-2,822.49
03/05/24	Bank Account Ledger Entry	2979	Check for Vendor V00089		1	-640.00	-640.00
03/05/24	Bank Account Ledger Entry	2980	Check for Vendor V00027		1	-200.00	-200.00
03/05/24	Bank Account Ledger Entry	2981	Check for Vendor V00043		1	-200.00	-200.00
03/05/24	Bank Account Ledger Entry	2982	Check for Vendor V00090		1	-16,082.80	-16,082.80
03/05/24	Bank Account Ledger Entry	2983	Check for Vendor V00010		1	-176.99	-176.99
03/05/24	Bank Account Ledger Entry	2984	Check for Vendor V00050		1	-200.00	-200.00
03/08/24	Bank Account Ledger Entry	JE000388	ACH TECO - 8973		1	-99.08	-99.08
03/08/24	Bank Account Ledger Entry	JE000389	ACH TECO - 9344		1	-574.59	-574.59
03/08/24	Bank Account Ledger Entry	JE000390	ACH TECO - 9526		1	-845.55	-845.55
03/08/24	Bank Account Ledger Entry	JE000391	ACH TECO - 9179		1	-1,512.29	-1,512.29
03/14/24	Bank Account Ledger Entry	2985	Check for Vendor V00064		1	-2,816.67	-2,816.67
03/14/24	Bank Account Ledger Entry	2987	Check for Vendor V00090		1	-2,905.28	-2,905.28
03/14/24	Bank Account Ledger Entry	2988	Check for Vendor V00016		1	-220.39	-220.39
03/14/24	Bank Account Ledger Entry	2989	Check for Vendor V00010		1	-1,849.05	-1,849.05

Bank Account Statement

Mirabella CDD

Currency Code

Statement Date	03/31/24	Statement Balance	232,524.47
Balance Last Statement	267,211.37	Outstanding Bank Transactions	0.00
Statement Ending Balance	232,524.47	Subtotal	232,524.47
		Outstanding Checks	-5,216.76
G/L Balance at 03/31/24	227,307.71	Bank Account Balance	227,307.71

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
03/14/24	Bank Account Ledger Entry	2990	Check for Vendor V00066		1	-164.44	-164.44
03/14/24	Bank Account Ledger Entry	2991	Check for Vendor V00066		1	-996.83	-996.83
03/25/24	Bank Account Ledger Entry	JE000392	ACH Spectrum 4086		1	-119.98	-119.98
03/27/24	Bank Account Ledger Entry	JE000393	ACH BOCC 3924		1	-86.55	-86.55
Total						-34,686.90	-34,686.90

Outstanding Payments

Posting Date	Document Type	Document No.	Description	Statement Amount
Quantity				0
Total				

Outstanding Checks

Posting Date	Document Type	Check No.	Description	Statement Amount
02/07/24	Payment	2972	Check for Vendor V00030	-850.00
03/26/24	Payment	2992	Check for Vendor V00089	-640.00
03/26/24	Payment	2993	Check for Vendor V00090	-2,697.76
03/26/24	Payment	2994	Check for Vendor V00036	-179.00
03/26/24	Payment	2995	Check for Vendor V00030	-850.00
Quantity				5
Total				-5,216.76