

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2024

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2024

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2013 DEBT SERVICE FUND</u>	<u>SERIES 2015 DEBT SERVICE FUND</u>	<u>GENERAL FIXED ASSETS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>						
Cash - Operating Account	\$ 198,460	\$ -	\$ -	\$ -	\$ -	\$ 198,460
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	450	-	-	-	450
Prepayment Account	-	1,732	16	-	-	1,748
Reserve Fund	-	151,883	11,225	-	-	163,108
Revenue Fund	-	100,691	19,462	-	-	120,153
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
<b>TOTAL ASSETS</b>	<b>\$ 202,984</b>	<b>\$ 255,959</b>	<b>\$ 31,766</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,854,121</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 1,331	\$ -	\$ -	\$ -	\$ -	\$ 1,331
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
<b>TOTAL LIABILITIES</b>	<b>5,527</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,766,395</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2024

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2013 DEBT SERVICE FUND</u>	<u>SERIES 2015 DEBT SERVICE FUND</u>	<u>GENERAL FIXED ASSETS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	255,091	31,766	-	-	286,857
Unassigned:	197,457	-	-	1,603,412	-	1,800,869
<b>TOTAL FUND BALANCES</b>	<b>197,457</b>	<b>255,091</b>	<b>31,766</b>	<b>1,603,412</b>	<b>-</b>	<b>2,087,726</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 202,984</b>	<b>\$ 255,959</b>	<b>\$ 31,766</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,854,121</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Rental Income	\$ -	\$ 75	\$ 75	0.00%
Special Assmnts- Tax Collector	242,480	243,009	529	100.22%
Other Miscellaneous Revenues	-	50	50	0.00%
<b>TOTAL REVENUES</b>	<b>242,480</b>	<b>243,134</b>	<b>654</b>	<b>100.27%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
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	2,165	1,835	54.13%
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	510	690	42.50%
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%
<b>Total Administration</b>	<b>62,105</b>	<b>42,344</b>	<b>19,761</b>	<b>68.18%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	29,400	22,287	7,113	75.81%
<b>Total Electric Utility Services</b>	<b>29,400</b>	<b>22,287</b>	<b>7,113</b>	<b>75.81%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	7,500	791	6,709	10.55%
<b>Total Water-Sewer Comb Services</b>	<b>7,500</b>	<b>791</b>	<b>6,709</b>	<b>10.55%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	5,363	(2,363)	178.77%
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	6,116	4,084	59.96%
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	2,911	2,089	58.22%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	14,792	9,208	61.63%
Clubhouse Facility - Other	2,500	-	2,500	0.00%
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%
<b>Total Other Physical Environment</b>	<b>129,562</b>	<b>72,865</b>	<b>56,697</b>	<b>56.24%</b>
<b><u>Reserves</u></b>				
Capital Reserve	13,913	-	13,913	0.00%
<b>Total Reserves</b>	<b>13,913</b>	<b>-</b>	<b>13,913</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>242,480</b>	<b>138,287</b>	<b>104,193</b>	<b>57.03%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	104,847	104,847	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>92,610</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 197,457</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 8,223	\$ 8,223	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
<b>TOTAL REVENUES</b>	<b>132,900</b>	<b>148,852</b>	<b>15,952</b>	<b>112.00%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	35,000	45,000	(10,000)	128.57%
Interest Expense	97,900	97,150	750	99.23%
<b>Total Debt Service</b>	<b>132,900</b>	<b>142,150</b>	<b>(9,250)</b>	<b>106.96%</b>
<b>TOTAL EXPENDITURES</b>	<b>132,900</b>	<b>142,150</b>	<b>(9,250)</b>	<b>106.96%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	6,702	6,702	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>248,389</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 255,091</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 971	\$ 971	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
<b>TOTAL REVENUES</b>	<b>22,080</b>	<b>24,169</b>	<b>2,089</b>	<b>109.46%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,080	16,230	(150)	100.93%
<b>Total Debt Service</b>	<b>22,080</b>	<b>22,230</b>	<b>(150)</b>	<b>100.68%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,080</b>	<b>22,230</b>	<b>(150)</b>	<b>100.68%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,939	1,939	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>29,827</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 31,766</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b>REVENUES</b>				
<b>TOTAL REVENUES</b>	-	-	-	0.00%
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		1,603,412		
<b>FUND BALANCE, ENDING</b>		<u>\$ 1,603,412</u>		



# Bank Account Statement

Mirabella CDD

Friday, June 7, 2024  
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Bank Account Statement: Bank Account No.: 2062, Statement No.: 05-24

Currency Code

<b>Statement Date</b>	05/31/24	<b>Statement Balance</b>	201,020.17
<b>Balance Last Statement</b>	216,231.13	<b>Outstanding Bank Transactions</b>	0.00
<b>Statement Ending Balance</b>	201,020.17	<b>Subtotal</b>	201,020.17
		<b>Outstanding Checks</b>	-2,560.00
<b>G/L Balance at 05/31/24</b>	198,460.17	<b>Bank Account Balance</b>	198,460.17

Transaction Date	Type	Document No.	Description	Value Date	Applied Entries	Applied Amount	Statement Amount
<b>Statement No. 05-24</b>							
04/16/24	Bank Account Ledger Entry	2996	Check for Vendor V00030		1	-850.00	-850.00
04/30/24	Bank Account Ledger Entry	3007	Check for Vendor V00036		1	-214.00	-214.00
04/30/24	Bank Account Ledger Entry	3008	Check for Vendor V00085		1	-45.31	-45.31
05/08/24	Bank Account Ledger Entry	3009	Check for Vendor V00010		1	-1,849.05	-1,849.05
05/08/24	Bank Account Ledger Entry	3010	Check for Vendor V00016		1	-220.39	-220.39
05/08/24	Bank Account Ledger Entry	3012	Check for Vendor V00064		1	-2,816.67	-2,816.67
05/08/24	Bank Account Ledger Entry	3013	Check for Vendor V00089		1	-640.00	-640.00
05/08/24	Bank Account Ledger Entry	3014	Check for Vendor V00090		1	-3,683.48	-3,683.48
05/08/24	Bank Account Ledger Entry	3015	Check for Vendor V00091		1	-1,223.80	-1,223.80
05/17/24	Bank Account Ledger Entry	DD166	Payment of Invoice 000872		1	-119.98	-119.98
05/17/24	Bank Account Ledger Entry	DD167	Payment of Invoice 000852		1	-99.99	-99.99
05/17/24	Bank Account Ledger Entry	DD168	Payment of Invoice 000853		1	-1,512.29	-1,512.29
05/17/24	Bank Account Ledger Entry	DD169	Payment of Invoice 000854		1	-615.54	-615.54
05/17/24	Bank Account Ledger Entry	DD170	Payment of Invoice 000855		1	-843.45	-843.45
05/17/24	Bank Account Ledger Entry	DD171	Payment of Invoice 000884		1	-153.01	-153.01
05/22/24	Bank Account Ledger Entry	3016	Check for Vendor V00036		1	-449.00	-449.00
05/23/24	Bank Account Ledger Entry	BD00002	Deposit No. BD00002		1	75.00	75.00
05/24/24	Bank Account Ledger Entry	BD00003	Deposit No. BD00003		1	50.00	50.00
<b>Total</b>						<b>-15,210.96</b>	<b>-15,210.96</b>