

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
September 30, 2024

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of September 30, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG-TERM	
	FUND	FUND	FUND	FUND	DEBT FUND	
<b>ASSETS</b>						
Cash - Operating Account	\$ 138,872	\$ -	\$ -	\$ -	\$ -	\$ 138,872
Cash in Transit	-	-	868	-	-	868
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	410	-	-	-	410
Prepayment Account	-	-	16	-	-	16
Reserve Fund	-	150,650	11,225	-	-	161,875
Revenue Fund	-	102,788	19,972	-	-	122,760
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>\$ 143,396</b>	<b>\$ 255,051</b>	<b>\$ 32,276</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,794,135</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 1,885	\$ -	\$ -	\$ -	\$ -	\$ 1,885
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>6,081</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,766,949</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of September 30, 2024

*(In Whole Numbers)*

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2013 DEBT SERVICE FUND</b>	<b>SERIES 2015 DEBT SERVICE FUND</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	254,183	32,276	-	-	286,459
Unassigned:	137,315	-	-	1,603,412	-	1,740,727
<b>TOTAL FUND BALANCES</b>	<b>137,315</b>	<b>254,183</b>	<b>32,276</b>	<b>1,603,412</b>	<b>-</b>	<b>2,027,186</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 143,396</b>	<b>\$ 255,051</b>	<b>\$ 32,276</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,794,135</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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
<b><u>REVENUES</u></b>				
Rental Income	\$ -	\$ 150	\$ 150	0.00%
Special Assmnts- Tax Collector	242,480	243,009	529	100.22%
Other Miscellaneous Revenues	-	75	75	0.00%
<b>TOTAL REVENUES</b>	<b>242,480</b>	<b>243,234</b>	<b>754</b>	<b>100.31%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	6,000	5,600	400	93.33%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	3,500	-	100.00%
Disclosure Report	5,000	10,417	(5,417)	208.34%
District Counsel	4,000	4,553	(553)	113.83%
District Engineer	1,750	1,290	460	73.71%
District Manager	27,000	29,250	(2,250)	108.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,500	(300)	125.00%
Postage, Phone, Faxes, Copies	250	86	164	34.40%
Public Officials Insurance	2,905	2,694	211	92.74%
Legal Advertising	1,200	1,802	(602)	150.17%
Misc-Taxes	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	1,960	(160)	108.89%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	1,059	(559)	211.80%
<b>Total Administration</b>	<b>62,105</b>	<b>63,711</b>	<b>(1,606)</b>	<b>102.59%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	29,400	34,102	(4,702)	115.99%
<b>Total Electric Utility Services</b>	<b>29,400</b>	<b>34,102</b>	<b>(4,702)</b>	<b>115.99%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	7,500	1,210	6,290	16.13%
<b>Total Water-Sewer Comb Services</b>	<b>7,500</b>	<b>1,210</b>	<b>6,290</b>	<b>16.13%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	5,645	(2,645)	188.17%
Clubhouse - Facility Janitorial Service	12,000	8,565	3,435	71.38%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	11,291	(1,091)	110.70%
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	3,911	1,089	78.22%
R&M-Pools	2,000	-	2,000	0.00%
Landscape Maintenance	24,000	22,189	1,811	92.45%
Clubhouse Facility - Other	2,500	3,121	(621)	124.84%
Security System Monitoring & Maint.	42,862	36,108	6,754	84.24%
Irrigation Maintenance	2,000	907	1,093	45.35%
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>99,508</b>	<b>30,054</b>	<b>76.80%</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>198,531</b>	<b>43,949</b>	<b>81.88%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	44,703	44,703	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>92,612</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 137,315</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 12,390	\$ 12,390	0.00%
Special Assmnts- Tax Collector	132,900	140,629	7,729	105.82%
<b>TOTAL REVENUES</b>	<b>132,900</b>	<b>153,019</b>	<b>20,119</b>	<b>115.14%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	35,000	50,000	(15,000)	142.86%
Interest Expense	97,900	97,225	675	99.31%
<b>Total Debt Service</b>	<b>132,900</b>	<b>147,225</b>	<b>(14,325)</b>	<b>110.78%</b>
<b>TOTAL EXPENDITURES</b>	<b>132,900</b>	<b>147,225</b>	<b>(14,325)</b>	<b>110.78%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	5,794	5,794	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>248,389</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 254,183</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 1,481	\$ 1,481	0.00%
Special Assmnts- Tax Collector	22,080	23,198	1,118	105.06%
<b>TOTAL REVENUES</b>	<b>22,080</b>	<b>24,679</b>	<b>2,599</b>	<b>111.77%</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	-	2,449	2,449	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>		<b>29,827</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 32,276</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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
<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>		<b>1,603,412</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,603,412</u></b>		



# Bank Account Statement

Mirabella CDD

**Bank Account No.** 2062  
**Statement No.** 09-24  
**Statement Date** 09/30/2024

<b>GL Balance (LCY)</b>	138,872.30	<b>Statement Balance</b>	139,598.80
<b>GL Balance</b>	138,872.30	<b>Outstanding Deposits</b>	75.00
<b>Positive Adjustments</b>	0.00		
<hr/>		<b>Subtotal</b>	139,673.80
<b>Subtotal</b>	138,872.30	<b>Outstanding Checks</b>	-801.50
<b>Negative Adjustments</b>	0.00		
<hr/>		<b>Ending Balance</b>	138,872.30
<b>Ending G/L Balance</b>	138,872.30		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>						
						0.00
<b>Total Deposits</b>						0.00
<b>Checks</b>						
09/05/2024	Payment	3047	Check for Vendor V00089	-675.00	-675.00	0.00
09/05/2024	Payment	3048	Check for Vendor V00027	-200.00	-200.00	0.00
09/05/2024	Payment	3049	Check for Vendor V00081	-200.00	-200.00	0.00
09/05/2024	Payment	3050	Check for Vendor V00043	-200.00	-200.00	0.00
09/05/2024	Payment	3051	Check for Vendor V00016	-220.33	-220.33	0.00
09/05/2024	Payment	3052	Check for Vendor V00050	-200.00	-200.00	0.00
09/05/2024	Payment	100001	Inv: 7161, Ref: POOL - AUG 2024, Inv: 7195,	-1,775.00	-1,775.00	0.00
09/05/2024	Payment	100002	Inv: 25137, Ref: PROFESSIONAL SERVICES	-384.00	-384.00	0.00
09/05/2024	Payment	100003	Inv: 73786, Ref: LANDSCAPE AUG 2024	-1,849.05	-1,849.05	0.00
09/05/2024	Payment	100004	Inv: 352595 080724, Ref: Professional	-837.00	-837.00	0.00
09/11/2024	Payment	100005	Inv: 3732563, Inv: 3752846	-6,173.72	-6,173.72	0.00
09/19/2024	Payment	100006	Inv: 73834, Inv: 73846	-2,117.52	-2,117.52	0.00
09/19/2024	Payment	100007	Inv: 121446 091824	-454.50	-454.50	0.00
09/19/2024	Payment	100008	Inv: 103539790	-110.00	-110.00	0.00
09/19/2024	Payment	100009	Inv: 132217, Inv: 132390	-2,826.87	-2,826.87	0.00
09/19/2024	Payment	100010	Inv: 7227	-850.00	-850.00	0.00
09/19/2024	Payment	100012	Inv: 3365	-175.00	-175.00	0.00
09/23/2024	Payment	DD193	Payment of Invoice 000949	-119.98	-119.98	0.00
09/17/2024	Payment	DD194	Payment of Invoice 000969	-76.48	-76.48	0.00
09/17/2024	Payment	DD195	Payment of Invoice 000967	-536.63	-536.63	0.00
09/17/2024	Payment	DD196	Payment of Invoice 000968	-838.67	-838.67	0.00
09/17/2024	Payment	DD197	Payment of Invoice 000970	-168.29	-168.29	0.00
09/17/2024	Payment	DD198	Payment of Invoice 000971	-1,508.87	-1,508.87	0.00
<b>Total Checks</b>				-22,496.91	-22,496.91	0.00

**Adjustments**

# Bank Account Statement

Mirabella CDD

**Bank Account No.** 2062  
**Statement No.** 09-24  
**Statement Date** 09/30/2024

## Total Adjustments

### Outstanding Checks

09/05/2024	Payment	3046	Check for Vendor V00083	-200.00
09/19/2024	Payment	100011	Inv: 25186	-601.50
<b>Total Outstanding Checks</b>				<b>-801.50</b>

### Outstanding Deposits

08/09/2024	Payment	BD00005	Deposit No. BD00005	75.00
<b>Total Outstanding Deposits</b>				<b>75.00</b>