

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2024

Prepared by:

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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2025

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	
	FUND	DEBT SERVICE	DEBT SERVICE	FIXED ASSETS	LONG-TERM	TOTAL
	FUND	FUND	FUND	FUND	DEBT FUND	
<b>ASSETS</b>						
Cash - Operating Account	\$ 292,082	\$ -	\$ -	\$ -	\$ -	\$ 292,082
Cash in Transit	-	11,880	2,828	-	-	14,708
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	6,260	1,033	-	-	7,293
Investments:						
Interest Account	-	556	-	-	-	556
Prepayment Account	-	20,957	16	-	-	20,973
Reserve Fund	-	151,180	11,225	-	-	162,405
Revenue Fund	-	124,222	26,522	-	-	150,744
Sinking fund	-	24	-	-	-	24
Deposits	2,857	-	-	-	-	2,857
Fixed Assets						
Improvements Other Than Buildings (IOTB)	-	-	-	141,596	-	141,596
Recreational Facilities	-	-	-	513,693	-	513,693
Amount Avail In Debt Services	-	-	-	-	278,309	278,309
Amount To Be Provided	-	-	-	-	1,405,191	1,405,191
<b>TOTAL ASSETS</b>	<b>\$ 296,606</b>	<b>\$ 315,079</b>	<b>\$ 41,624</b>	<b>\$ 655,289</b>	<b>\$ 1,683,500</b>	<b>\$ 2,992,098</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 2025

*(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
<b>LIABILITIES</b>						
Accounts Payable	\$ 13,199	\$ -	\$ -	\$ -	\$ -	\$ 13,199
Accrued Expenses	2,817	-	-	-	-	2,817
Due to Other	-	868	-	-	-	868
Bonds Payable	-	-	-	-	1,683,500	1,683,500
Due To Other Funds	7,293	-	-	-	-	7,293
<b>TOTAL LIABILITIES</b>	<b>23,309</b>	<b>868</b>	<b>-</b>	<b>-</b>	<b>1,683,500</b>	<b>1,707,677</b>
<b>FUND BALANCES</b>						
Restricted for:						
Debt Service	-	314,211	41,624	-	-	355,835
Unassigned:	273,297	-	-	655,289	-	928,586
<b>TOTAL FUND BALANCES</b>	<b>273,297</b>	<b>314,211</b>	<b>41,624</b>	<b>655,289</b>	<b>-</b>	<b>1,284,421</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 296,606</b>	<b>\$ 315,079</b>	<b>\$ 41,624</b>	<b>\$ 655,289</b>	<b>\$ 1,683,500</b>	<b>\$ 2,992,098</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
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>				
Interest - Tax Collector	\$ -	\$ 496	\$ 496	0.00%
Special Assmnts- Tax Collector	242,480	241,016	(1,464)	99.40%
<b>TOTAL REVENUES</b>	<b>242,480</b>	<b>241,512</b>	<b>(968)</b>	<b>99.60%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	6,000	800	5,200	13.33%
ProfServ-Trustee Fees	3,500	5,855	(2,355)	167.29%
Disclosure Report	7,725	7,575	150	98.06%
District Counsel	4,000	1,003	2,997	25.08%
District Engineer	1,750	2,456	(706)	140.34%
District Manager	30,000	13,340	16,660	44.47%
Auditing Services	5,200	5,500	(300)	105.77%
Website Compliance	1,500	1,500	-	100.00%
Postage, Phone, Faxes, Copies	278	5	273	1.80%
Public Officials Insurance	3,000	3,000	-	100.00%
Legal Advertising	1,200	716	484	59.67%
Bank Fees	150	-	150	0.00%
Website Administration	1,998	600	1,398	30.03%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	750	175	575	23.33%
<b>Total Administration</b>	<b>67,151</b>	<b>42,525</b>	<b>24,626</b>	<b>63.33%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	39,000	14,827	24,173	38.02%
<b>Total Electric Utility Services</b>	<b>39,000</b>	<b>14,827</b>	<b>24,173</b>	<b>38.02%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	1,203	797	60.15%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>1,203</b>	<b>797</b>	<b>60.15%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
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	908	2,092	30.27%
Clubhouse - Facility Janitorial Service	7,680	6,924	756	90.16%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,500	4,500	6,000	42.86%
Contracts-Other Landscape	3,500	-	3,500	0.00%
Contracts-Security System	1,500	-	1,500	0.00%
Telephone, Cable & Internet Service	1,500	-	1,500	0.00%
Insurance -Property & Casualty	10,694	12,029	(1,335)	112.48%
R&M-Clubhouse	5,000	591	4,409	11.82%
R&M-Pools	2,000	-	2,000	0.00%
Landscape - Annuals	3,000	-	3,000	0.00%
Landscape Maintenance	24,000	7,396	16,604	30.82%
Security System Monitoring & Maint.	40,000	15,232	24,768	38.08%
Irrigation Maintenance	2,000	2,725	(725)	136.25%
Holiday Decoration	2,500	-	2,500	0.00%
Capital Outlay	7,455	-	7,455	0.00%
<b>Total Other Physical Environment</b>	<b>126,329</b>	<b>50,305</b>	<b>76,024</b>	<b>39.82%</b>
<b><u>Reserves</u></b>				
Capital Reserve	8,000	-	8,000	0.00%
<b>Total Reserves</b>	<b>8,000</b>	<b>-</b>	<b>8,000</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>242,480</b>	<b>108,860</b>	<b>133,620</b>	<b>44.89%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	132,652	132,652	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>140,645</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 273,297</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
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	\$ -	\$ 3,152	\$ 3,152	0.00%
Special Assmnts- Tax Collector	140,323	139,476	(847)	99.40%
<b>TOTAL REVENUES</b>	<b>140,323</b>	<b>142,628</b>	<b>2,305</b>	<b>101.64%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	35,000	35,000	-	100.00%
Interest Expense	110,150	47,600	62,550	43.21%
<b>Total Debt Service</b>	<b>145,150</b>	<b>82,600</b>	<b>62,550</b>	<b>56.91%</b>
<b>TOTAL EXPENDITURES</b>	<b>145,150</b>	<b>82,600</b>	<b>62,550</b>	<b>56.91%</b>
Excess (deficiency) of revenues Over (under) expenditures	(4,827)	60,028	64,855	-1243.59%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	(4,827)	-	4,827	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>(4,827)</b>	<b>-</b>	<b>4,827</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ (4,827)</u>	<u>\$ 60,028</u>	<u>\$ 74,509</u>	<u>-1243.59%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>254,183</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 314,211</b></u>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
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	\$ -	\$ 364	\$ 364	0.00%
Special Assmnts- Tax Collector	23,148	23,008	(140)	99.40%
<b>TOTAL REVENUES</b>	<b>23,148</b>	<b>23,372</b>	<b>224</b>	<b>100.97%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	15,870	8,025	7,845	50.57%
<b>Total Debt Service</b>	<b>21,870</b>	<b>14,025</b>	<b>7,845</b>	<b>64.13%</b>
<b>TOTAL EXPENDITURES</b>	<b>21,870</b>	<b>14,025</b>	<b>7,845</b>	<b>64.13%</b>
Excess (deficiency) of revenues Over (under) expenditures	1,278	9,347	8,069	731.38%
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
Contribution to (Use of) Fund Balance	1,278	-	(1,278)	0.00%
<b>TOTAL FINANCING SOURCES (USES)</b>	<b>1,278</b>	<b>-</b>	<b>(1,278)</b>	<b>0.00%</b>
Net change in fund balance	<u>\$ 1,278</u>	<u>\$ 9,347</u>	<u>\$ 5,513</u>	<u>731.38%</u>
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>32,277</b>		
<b>FUND BALANCE, ENDING</b>		<u><b>\$ 41,624</b></u>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 31, 2025  
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>	-	-	-	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>655,289</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 655,289</u></b>		



# Bank Account Statement

Mirabella CDD

**Bank Account No.** 2062  
**Statement No.** 01-25

**Statement Date** 01/31/2025

<b>G/L Account No. 101001 Balance</b>	292,081.62	<b>Statement Balance</b>	305,725.76
		<b>Outstanding Deposits</b>	194.98
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	292,081.62	<b>Subtotal</b>	305,920.74
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-13,839.12
<b>Ending G/L Balance</b>	292,081.62	<b>Ending Balance</b>	292,081.62

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>							
							0.00
01/07/2025		JE000536	Special Assmnts- Tax Collector	Hillsborough tax rev/debt svc	34,367.05	34,367.05	0.00
01/31/2025	Payment	BD00006	Interest - Tax Collector	Deposit No. BD00006	496.16	496.16	0.00
01/31/2025		JE000581	Utility - Electric	Bank rec adj JE for Teco	100.47	100.47	0.00
<b>Total Deposits</b>					34,963.68	34,963.68	0.00
<b>Checks</b>							
							0.00
11/25/2024	Payment	100027	LERNER REPORTING SERVICES	Inv: 365	-5,000.00	-5,000.00	0.00
12/24/2024	Payment	100044	COMPLETE I.T. CORP	Inv: 15047	-86.00	-86.00	0.00
12/26/2024	Payment	3059	DAVID ALAN DZIEN STANTEC	Check for Vendor V00098	-200.00	-200.00	0.00
12/26/2024	Payment	100045	CONSULTING SERVICES	Inv: 2326635	-2,456.00	-2,456.00	0.00
12/27/2024	Payment	100046	TECO ACH	Inv: 8973-121624 ACH	-26.97	-26.97	0.00
12/27/2024	Payment	300002	TECO ACH	Inv: 9179-121624 ACH	-1,508.87	-1,508.87	0.00
12/27/2024	Payment	300003	TECO ACH	Inv: 9526-121624 ACH	-838.67	-838.67	0.00
12/27/2024	Payment	300004	TECO ACH	Inv: 9344-121624 ACH	-560.68	-560.68	0.00
01/02/2025	Payment	100048	HOME TEAM PEST DEFENSE INC.	Inv: 122324-0883	-110.00	-110.00	0.00
01/06/2025	Payment	3063	MIRABELLA CDD	Check for Vendor V00066	-122,520.45	-122,520.45	0.00
01/06/2025	Payment	3064	MIRABELLA CDD	Check for Vendor V00066	-20,210.78	-20,210.78	0.00
01/21/2025	Payment	100049	SOLITUDE LAKE MANAGEMENT, LLC	Inv: PSI137363	-227.00	-227.00	0.00
01/21/2025	Payment	100050	JNJ CLEANING SERVICES LLC	Inv: 0475	-675.00	-675.00	0.00
01/21/2025	Payment	100051	RKA MULTISERVICE PLUS LLC	Inv: 11999	-1,875.00	-1,875.00	0.00
01/21/2025	Payment	100052	INFRAMARK LLC	Inv: 141088	-3,293.75	-3,293.75	0.00
01/21/2025	Payment	100053	COMPLETE I.T. CORP	Inv: 15285	-86.00	-86.00	0.00

# Bank Account Statement

Mirabella CDD

**Bank Account No.** 2062

**Statement No.** 01-25

**Statement Date**

01/31/2025

Date	Type	Check No.	Description	Inv:	Debit	Credit	Balance
01/21/2025	Payment	100054	ADVANCED ENERGY SOLUTIONS	Inv: 10647	-231.20	-231.20	0.00
01/21/2025	Payment	100055	ZEBRA CLEANING TEAM	Inv: 7573, Inv: 7443	-2,050.00	-2,050.00	0.00
01/21/2025	Payment	100056	STRALEY ROBIN VERICKER	Inv: 25840	-91.50	-91.50	0.00
01/21/2025	Payment	100057	SIGNAL 88, LLC	Inv: 3790000	-871.52	-871.52	0.00
01/21/2025	Payment	100058	SOUTH SHORE LANDSCAPE & LAWN CHARTER	Inv: 74008	-1,849.05	-1,849.05	0.00
01/23/2025	Payment	300009	COMMUNICATION S ACH	Inv: 2504811010625 ACH	-119.98	-119.98	0.00
01/13/2025		JE000578	Utility - Water	Bank rec adj je for BOCC	-868.39	-868.39	0.00
<b>Total Checks</b>					<b>-165,756.81</b>	<b>-165,756.81</b>	<b>0.00</b>

**Adjustments**

**Total Adjustments**

**Outstanding Checks**

01/22/2025	Payment	3065	MIRABELLA CDD	Payment of Invoice 001053			-1,959.62
01/22/2025	Payment	3066	MIRABELLA CDD	Payment of Invoice 001054			-11,879.50
<b>Total Outstanding Checks</b>							<b>-13,839.12</b>

**Outstanding Deposits**

08/09/2024	Payment	BD00005		Deposit No. BD00005			75.00
12/01/2024		JE000528		Rev Bank rec adj JE for			119.98
<b>Total Outstanding Deposits</b>							<b>194.98</b>