

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
February 28, 2023

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of February 28, 2023

*(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>ASSETS</u></b>						
Cash - Operating Account	\$ 200,297	\$ -	\$ -	\$ -	\$ -	200,297
Cash in Transit	-	137,348	-	-	-	137,348
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	3,120	195	-	-	3,315
Investments:						
Interest Account	-	178	-	-	-	178
Prepayment Account	-	30,552	-	-	-	30,552
Reserve Fund	-	151,088	11,255	-	-	162,343
Revenue Fund	-	135,386	25,857	-	-	161,243
Sinking fund	-	9	-	-	-	9
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>\$ 204,821</b>	<b>\$ 457,681</b>	<b>\$ 37,307</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 4,063,221</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 3,896	\$ -	\$ -	\$ -	\$ -	3,896
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	3,315	-	-	-	-	3,315
<b>TOTAL LIABILITIES</b>	<b>7,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,767,211</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

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As of February 28, 2023

*(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	-	457,681	37,307	-	-	494,988
Unassigned:	197,610	-	-	1,603,412	-	1,801,022
<b>TOTAL FUND BALANCES</b>	<b>197,610</b>	<b>457,681</b>	<b>37,307</b>	<b>1,603,412</b>	<b>-</b>	<b>2,296,010</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 204,821</b>	<b>\$ 457,681</b>	<b>\$ 37,307</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 4,063,221</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023  
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>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 172,158	\$ 178	100.10%
Other Miscellaneous Revenues	-	92	92	0.00%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>172,250</b>	<b>270</b>	<b>100.16%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	2,400	600	80.00%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	-	3,500	0.00%
Disclosure Report	5,000	5,000	-	100.00%
District Counsel	4,000	989	3,011	24.73%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	11,250	15,750	41.67%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	37	213	14.80%
Public Officials Insurance	2,905	2,603	302	89.60%
Legal Advertising	900	-	900	0.00%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	750	1,050	41.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>57,905</b>	<b>25,340</b>	<b>32,565</b>	<b>43.76%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	16,296	11,704	58.20%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>16,296</b>	<b>11,704</b>	<b>58.20%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	5,515	(3,515)	275.75%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>5,515</b>	<b>(3,515)</b>	<b>275.75%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023  
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	1,070	1,930	35.67%
Clubhouse - Facility Janitorial Service	12,000	2,292	9,708	19.10%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	3,400	6,800	33.33%
Contracts-Other Landscape	3,500	1,070	2,430	30.57%
Insurance -Property & Casualty	6,823	6,314	509	92.54%
R&M-Pools	1,000	218	782	21.80%
Landscape Maintenance	24,000	9,246	14,754	38.53%
Clubhouse Facility - Other	2,500	6,540	(4,040)	261.60%
Irrigation Maintenance	2,000	-	2,000	0.00%
Capital Outlay	8,000	-	8,000	0.00%
<b>Total Other Physical Environment</b>	<b>76,523</b>	<b>30,408</b>	<b>46,115</b>	<b>39.74%</b>
<b><u>Reserves</u></b>				
Capital Reserve	7,552	-	7,552	0.00%
<b>Total Reserves</b>	<b>7,552</b>	<b>-</b>	<b>7,552</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>171,980</b>	<b>77,559</b>	<b>94,421</b>	<b>45.10%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	94,691	94,691	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>102,919</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 197,610</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023  
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>REVENUES</b>				
Interest - Investments	\$ -	\$ 1,942	\$ 1,942	0.00%
Special Assmnts- Tax Collector	130,850	274,917	144,067	210.10%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>276,859</b>	<b>146,009</b>	<b>211.59%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal Debt Retirement	30,000	30,000	-	100.00%
Interest Expense	100,850	51,050	49,800	50.62%
<b>Total Debt Service</b>	<b>130,850</b>	<b>81,050</b>	<b>49,800</b>	<b>61.94%</b>
<b>TOTAL EXPENDITURES</b>	<b>130,850</b>	<b>81,050</b>	<b>49,800</b>	<b>61.94%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	195,809	195,809	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>261,872</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 457,681</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023  
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>REVENUES</b>				
Interest - Investments	\$ -	\$ 291	\$ 291	0.00%
Special Assmnts- Tax Collector	22,500	23,171	671	102.98%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>23,462</b>	<b>962</b>	<b>104.28%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,500	8,400	8,100	50.91%
<b>Total Debt Service</b>	<b>22,500</b>	<b>14,400</b>	<b>8,100</b>	<b>64.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,500</b>	<b>14,400</b>	<b>8,100</b>	<b>64.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	9,062	9,062	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 37,307</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending February 28, 2023  
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, 2022)</b>		<b>1,603,412</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 1,603,412</u></b>		



# MIRABELLA CDD

## Bank Reconciliation

Bank Account No. 2062 TRUIST- GF OPERATING  
 Statement No. 02-23  
 Statement Date 2/28/2023

G/L Balance (LCY)	200,297.24	Statement Balance	204,654.63
G/L Balance	200,297.24	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	204,654.63
Subtotal	200,297.24	Outstanding Checks	4,357.39
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	200,297.24	Ending Balance	200,297.24
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
1/24/2023	Payment	2776	SUZANNA M. KIMBALL	90.00	90.00	0.00
2/2/2023	Payment	2777	TECO	2,969.24	2,969.24	0.00
2/3/2023	Payment	2778	MIRABELLA CDD	1,935.84	1,935.84	0.00
2/3/2023	Payment	2779	MIRABELLA CDD	319.33	319.33	0.00
2/3/2023		JE000063	CK#1017### Clubhouse	25.00	25.00	0.00
2/10/2023	Payment	2780	MIRABELLA CDD	2,898.75	2,898.75	0.00
2/10/2023	Payment	2781	SPEAREM ENTERPRISES	200.00	200.00	0.00
2/10/2023	Payment	2782	SUZANNA M. KIMBALL	45.00	45.00	0.00
2/10/2023	Payment	2783	MIRABELLA CDD	478.17	478.17	0.00
2/16/2023	Payment	2784	MINDY ROBYN JACOBSON	200.00	200.00	0.00
2/16/2023	Payment	2785	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
2/16/2023	Payment	2786	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
2/16/2023	Payment	2787	SPEAREM ENTERPRISES	200.00	200.00	0.00
2/16/2023	Payment	2788	SUZANNA M. KIMBALL	90.00	90.00	0.00
2/16/2023	Payment	2789	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
2/23/2023	Payment	2790	BOCC	986.14	986.14	0.00
2/23/2023	Payment	2792	HILLSBOROUGH COUNTY	33.25	33.25	0.00
2/23/2023	Payment	2797	SUZANNA M. KIMBALL	45.00	45.00	0.00
Total Checks				12,778.74	12,778.74	0.00
<b>Deposits</b>						
1/30/2023		JE000062	CK #257## Clubhouse Rental	G/L Ac 175.00	175.00	0.00
2/3/2023		JE000063	CK#1017### Clubhouse	G/L Ac 25.00	25.00	0.00
2/28/2023		JE000123	Debt Service/ Tax Revenue	G/L Ac 6,929.65	6,929.65	0.00
Total Deposits				7,129.65	7,129.65	0.00
<b>Outstanding Checks</b>						
10/1/2022		JE000023	Outstanding check#712###; BOCC	99.32	0.00	99.32
10/1/2022		JE000024	Outstanding check# 0712; BOCC	237.43	0.00	237.43
2/23/2023	Payment	2791	CHARTER COMMUNICATIONS	119.98	0.00	119.98
2/23/2023	Payment	2793	INFRAMARK LLC	3,651.16	0.00	3,651.16

# MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
2/23/2023	Payment	2795	MERCEDES JERESSA HARRISON	200.00	0.00	200.00
2/23/2023	Payment	2796	STRALEY ROBIN VERICKER	49.50	0.00	49.50
<b>Total Outstanding Checks.....</b>				<b>4,357.39</b>		<b>4,357.39</b>