

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
March 31, 2023

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 31, 2023

(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	\$ 177,578	\$ -	\$ -	\$ -	\$ -	\$ 177,578
Cash in Transit	1,936	137,348	-	-	-	139,284
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	15	-	-	30,567
Reserve Fund	-	151,088	11,240	-	-	162,328
Revenue Fund	-	937	25,970	-	-	26,907
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
TOTAL ASSETS	\$ 184,038	\$ 323,232	\$ 37,420	\$ 1,603,412	\$ 1,760,000	\$ 3,908,102
LIABILITIES						
Accounts Payable	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ 447
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	3,315	-	-	-	-	3,315
TOTAL LIABILITIES	3,762	-	-	-	1,760,000	1,763,762

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(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
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	323,232	37,420	-	-	360,652
Unassigned:	180,276	-	-	1,603,412	-	1,783,688
TOTAL FUND BALANCES	180,276	323,232	37,420	1,603,412	-	2,144,340
TOTAL LIABILITIES & FUND BALANCES	\$ 184,038	\$ 323,232	\$ 37,420	\$ 1,603,412	\$ 1,760,000	\$ 3,908,102

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 172,158	\$ 178	100.10%
Other Miscellaneous Revenues	-	92	92	0.00%
TOTAL REVENUES	171,980	172,250	270	100.16%
<u>EXPENDITURES</u>				
<u>Administration</u>				
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	5,417	(417)	108.34%
District Counsel	4,000	989	3,011	24.73%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	13,500	13,500	50.00%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	47	203	18.80%
Public Officials Insurance	2,905	2,603	302	89.60%
Legal Advertising	900	402	498	44.67%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	35	115	23.33%
Website Administration	1,800	900	900	50.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
Total Administration	57,905	28,604	29,301	49.40%
<u>Electric Utility Services</u>				
Utility - Electric	28,000	19,330	8,670	69.04%
Total Electric Utility Services	28,000	19,330	8,670	69.04%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	6,825	(4,825)	341.25%
Total Water-Sewer Comb Services	2,000	6,825	(4,825)	341.25%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>Other Physical Environment</u>				
Waterway Management	3,000	1,284	1,716	42.80%
Clubhouse - Facility Janitorial Service	12,000	2,672	9,328	22.27%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	4,250	5,950	41.67%
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	11,095	12,905	46.23%
Clubhouse Facility - Other	2,500	6,660	(4,160)	266.40%
Irrigation Maintenance	2,000	-	2,000	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	76,523	33,821	42,702	44.20%
<u>Reserves</u>				
Capital Reserve	7,552	-	7,552	0.00%
Total Reserves	7,552	-	7,552	0.00%
TOTAL EXPENDITURES & RESERVES	171,980	88,580	83,400	51.51%
Excess (deficiency) of revenues				
Over (under) expenditures	-	83,670	83,670	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		96,606		
FUND BALANCE, ENDING		\$ 180,276		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,942	\$ 1,942	0.00%
Special Assmnts- Tax Collector	130,850	140,468	9,618	107.35%
TOTAL REVENUES	130,850	142,410	11,560	108.83%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	30,000	30,000	-	100.00%
Interest Expense	100,850	51,050	49,800	50.62%
Total Debt Service	130,850	81,050	49,800	61.94%
TOTAL EXPENDITURES	130,850	81,050	49,800	61.94%
Excess (deficiency) of revenues Over (under) expenditures	-	61,360	61,360	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		261,872		
FUND BALANCE, ENDING		\$ 323,232		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 404	\$ 404	0.00%
Special Assmnts- Tax Collector	22,500	23,171	671	102.98%
TOTAL REVENUES	22,500	23,575	1,075	104.78%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,500	8,400	8,100	50.91%
Total Debt Service	22,500	14,400	8,100	64.00%
TOTAL EXPENDITURES	22,500	14,400	8,100	64.00%
Excess (deficiency) of revenues Over (under) expenditures	-	9,175	9,175	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		28,245		
FUND BALANCE, ENDING		\$ 37,420		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<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, 2022)		1,603,412		
FUND BALANCE, ENDING		<u>\$ 1,603,412</u>		

MIRABELLA CDD

Bank Reconciliation

Bank Account No. 2062 TRUIST- GF OPERATING
 Statement No. 03-23
 Statement Date 3/31/2023

G/L Balance (LCY)	177,577.99	Statement Balance	184,191.98
G/L Balance	177,577.99	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	177,577.99	Subtotal	184,191.98
Negative Adjustments	0.00	Outstanding Checks	6,613.99
	<hr/>	Differences	0.00
Ending G/L Balance	177,577.99	Ending Balance	177,577.99
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
2/23/2023	Payment	2791	CHARTER COMMUNICATIONS	119.98	119.98	0.00
2/23/2023	Payment	2793	INFRAMARK LLC	3651.16	3,651.16	0.00
2/23/2023	Payment	2795	MERCEDES JERESSA HARRISON	200	200.00	0.00
2/23/2023	Payment	2796	STRALEY ROBIN VERICKER	49.5	49.50	0.00
3/2/2023	Payment	2798	TECO	2976.77	2,976.77	0.00
3/9/2023	Payment	2799	ACTION SECURITY INC.	1195	1,195.00	0.00
3/9/2023	Payment	2800	ANDRIUS ABROMAVICIUS	258	258.00	0.00
3/9/2023	Payment	2801	CAITLIN JONES	100	100.00	0.00
3/9/2023	Payment	2802	MICHAEL PANNULLO	200	200.00	0.00
3/9/2023	Payment	2803	OWENS ELECTRIC, INC.	2145	2,145.00	0.00
3/9/2023	Payment	2804	SPEAREM ENTERPRISES	200	200.00	0.00
3/9/2023	Payment	2805	SUZANNA M. KIMBALL	45	45.00	0.00
3/9/2023	Payment	2806	ZEBRA CLEANING TEAM	850	850.00	0.00
3/17/2023	Payment	2807	INFRAMARK LLC	2407.8	2,407.80	0.00
3/17/2023	Payment	2808	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
3/17/2023	Payment	2809	SOUTH SHORE LANDSCAPE & LAWN	1849.05	1,849.05	0.00
3/23/2023	Payment	2811	GAIL REESE	200	200.00	0.00
3/23/2023	Payment	2812	SUZANNA M. KIMBALL	90	90.00	0.00
3/23/2023	Payment	2813	ZEBRA CLEANING TEAM	850	850.00	0.00
3/30/2023	Payment	2816	INFRAMARK LLC	2826.42	2,826.42	0.00
3/3/2023		JE000136	Bank Strop Pay	35	35.00	0.00
Total Checks				20,462.65	20,462.65	0.00

Outstanding Checks

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
3/23/2023	Payment	2810	ADA SITE COMPLIANCE	1,568.52	0.00	1,568.52
3/30/2023	Payment	2814	BOCC	1,309.71	0.00	1,309.71
3/30/2023	Payment	2815	CHARTER COMMUNICATIONS	119.98	0.00	119.98
3/30/2023	Payment	2817	SPEAREM ENTERPRISES	200.00	0.00	200.00
3/30/2023	Payment	2818	SUZANNA M. KIMBALL	45.00	0.00	45.00
3/30/2023	Payment	2819	TECO	3,034.03	0.00	3,034.03

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
			Total Outstanding Checks.....	6,613.99		6,613.99