

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2023

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of April 30, 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>ASSETS</b>						
Cash - Operating Account	\$ 171,073	\$ -	\$ -	\$ -	\$ -	\$ 171,073
Cash in Transit	1,936	138,341	164	-	-	140,441
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
<b>TOTAL ASSETS</b>	<b>\$ 177,533</b>	<b>\$ 324,225</b>	<b>\$ 37,584</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,902,754</b>

**LIABILITIES**

Accounts Payable	\$ 2,952	\$ -	\$ -	\$ -	\$ -	\$ 2,952
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	3,315	-	-	-	-	3,315
<b>TOTAL LIABILITIES</b>	<b>6,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,766,267</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of April 30, 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	-	324,225	37,584	-	-	361,809
Unassigned:	171,266	-	-	1,603,412	-	1,774,678
<b>TOTAL FUND BALANCES</b>	<b>171,266</b>	<b>324,225</b>	<b>37,584</b>	<b>1,603,412</b>	<b>-</b>	<b>2,136,487</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 177,533</b>	<b>\$ 324,225</b>	<b>\$ 37,584</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,902,754</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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	\$ 173,375	\$ 1,395	100.81%
Other Miscellaneous Revenues	-	242	242	0.00%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>173,617</b>	<b>1,637</b>	<b>100.95%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	3,200	(200)	106.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	-	3,500	0.00%
Disclosure Report	5,000	5,833	(833)	116.66%
District Counsel	4,000	989	3,011	24.73%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	15,783	11,217	58.46%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	60	190	24.00%
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	1,050	750	58.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>57,905</b>	<b>32,266</b>	<b>25,639</b>	<b>55.72%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	22,514	5,486	80.41%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>22,514</b>	<b>5,486</b>	<b>80.41%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	7,723	(5,723)	386.15%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>7,723</b>	<b>(5,723)</b>	<b>386.15%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 2023  
General Fund (001)  
*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	1,498	1,502	49.93%
Clubhouse - Facility Janitorial Service	12,000	3,122	8,878	26.02%
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	12,944	11,056	53.93%
Clubhouse Facility - Other	2,500	6,780	(4,280)	271.20%
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>36,454</b>	<b>40,069</b>	<b>47.64%</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>98,957</b>	<b>73,023</b>	<b>57.54%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	74,660	74,660	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>96,606</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 171,266</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 1,942	\$ 1,942	0.00%
Special Assmnts- Tax Collector	130,850	141,461	10,611	108.11%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>143,403</b>	<b>12,553</b>	<b>109.59%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></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	-	62,353	62,353	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>261,872</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 324,225</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 404	\$ 404	0.00%
Special Assmnts- Tax Collector	22,500	23,335	835	103.71%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>23,739</b>	<b>1,239</b>	<b>105.51%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></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	-	9,339	9,339	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 37,584</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending April 30, 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><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
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. 04\_23  
 Statement Date 4/30/2023

<b>G/L Balance (LCY)</b>	171,073.44	<b>Statement Balance</b>	178,620.96
<b>G/L Balance</b>	171,073.44	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	171,073.44	<b>Subtotal</b>	178,620.96
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	7,547.52
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	171,073.44	<b>Ending Balance</b>	171,073.44
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
3/23/2023	Payment	2810	ADA SITE COMPLIANCE	1,568.52	1,568.52	0.00
3/30/2023	Payment	2814	BOCC	1,309.71	1,309.71	0.00
3/30/2023	Payment	2815	CHARTER COMMUNICATIONS	119.98	119.98	0.00
3/30/2023	Payment	2817	SPEAREM ENTERPRISES	200.00	200.00	0.00
3/30/2023	Payment	2818	SUZANNA M. KIMBALL	45.00	45.00	0.00
3/30/2023	Payment	2819	TECO	3,034.03	3,034.03	0.00
4/13/2023	Payment	2820	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
4/13/2023	Payment	2821	SUZANNA M. KIMBALL	45.00	45.00	0.00
4/13/2023	Payment	2822	TIMES PUBLISHING COM	401.50	401.50	0.00
4/13/2023	Payment	2823	MIRABELLA CDD	163.76	163.76	0.00
4/13/2023	Payment	2824	MIRABELLA CDD	992.72	992.72	0.00
Total Checks				8,094.19	8,094.19	0.00
<b>Deposits</b>						
4/6/2023		JE000134	MO##### - Clubhouse Rental	G/L 75.00	75.00	0.00
4/21/2023		JE000135	CK#224## - Clubhouse	G/L 75.00	75.00	0.00
4/28/2023		JE000148	Tax Collector Payment	G/L 2,373.17	2,373.17	0.00
Total Deposits				2,523.17	2,523.17	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
4/27/2023	Payment	2825	BOCC	897.76	0.00	897.76
4/27/2023	Payment	2826	CHARTER COMMUNICATIONS	119.98	0.00	119.98
4/27/2023	Payment	2827	GAIL REESE	200.00	0.00	200.00
4/27/2023	Payment	2828	MERCEDES JERESSA HARRISON	200.00	0.00	200.00
4/27/2023	Payment	2829	MICHAEL PANNULLO	200.00	0.00	200.00
4/27/2023	Payment	2830	MINDY ROBYN JACOBSON	200.00	0.00	200.00
4/27/2023	Payment	2831	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	0.00	1,849.05
4/27/2023	Payment	2832	SPEAREM ENTERPRISES	200.00	0.00	200.00
4/27/2023	Payment	2833	SUZANNA M. KIMBALL	160.00	0.00	160.00

# MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
4/27/2023	Payment	2834	TECO	3,183.98	0.00	3,183.98
<b>Total Outstanding Checks.....</b>				<b>7,547.52</b>		<b>7,547.52</b>