

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2023

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2023

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
		DEBT SERVICE FUND	DEBT SERVICE FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
<b>ASSETS</b>						
Cash - Operating Account	\$ 162,943	\$ -	\$ -	\$ -	\$ -	162,943
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	-	-	-	30,552
Reserve Fund	-	151,088	11,240	-	-	162,328
Revenue Fund	-	937	17,695	-	-	18,632
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>\$ 169,403</b>	<b>\$ 324,225</b>	<b>\$ 29,294</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,886,334</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 13,981	\$ -	\$ -	\$ -	\$ -	13,981
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	3,315	-	-	-	-	3,315
<b>TOTAL LIABILITIES</b>	<b>17,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,777,296</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2023

*(In Whole Numbers)*

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2013 DEBT SERVICE FUND</u>	<u>SERIES 2015 DEBT SERVICE FUND</u>	<u>GENERAL FIXED ASSETS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	324,225	29,294	-	-	353,519
Unassigned:	152,107	-	-	1,603,412	-	1,755,519
<b>TOTAL FUND BALANCES</b>	<b>152,107</b>	<b>324,225</b>	<b>29,294</b>	<b>1,603,412</b>	<b>-</b>	<b>2,109,038</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 169,403</b>	<b>\$ 324,225</b>	<b>\$ 29,294</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,886,334</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 173,375	\$ 1,395	100.81%
Other Miscellaneous Revenues	-	317	317	0.00%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>173,692</b>	<b>1,712</b>	<b>101.00%</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	6,667	(1,667)	133.34%
District Counsel	4,000	2,431	1,569	60.78%
District Engineer	1,750	139	1,611	7.94%
District Manager	27,000	21,533	5,467	79.75%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	68	182	27.20%
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	1,200	600	66.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	450	50	90.00%
<b>Total Administration</b>	<b>57,905</b>	<b>40,864</b>	<b>17,041</b>	<b>70.57%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	25,640	2,360	91.57%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>25,640</b>	<b>2,360</b>	<b>91.57%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	9,099	(7,099)	454.95%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>9,099</b>	<b>(7,099)</b>	<b>454.95%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	1,712	1,288	57.07%
Clubhouse - Facility Janitorial Service	12,000	3,617	8,383	30.14%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	6,800	3,400	66.67%
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	368	632	36.80%
Landscape Maintenance	24,000	14,793	9,207	61.64%
Clubhouse Facility - Other	2,500	7,095	(4,595)	283.80%
Irrigation Maintenance	2,000	561	1,439	28.05%
Capital Outlay	8,000	-	8,000	0.00%
<b>Total Other Physical Environment</b>	<b>76,523</b>	<b>42,588</b>	<b>33,935</b>	<b>55.65%</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>118,191</b>	<b>53,789</b>	<b>68.72%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	55,501	55,501	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>96,606</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 152,107</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<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%
Special Assmnts- CDD Collected	-	50,150	50,150	0.00%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>193,553</b>	<b>62,703</b>	<b>147.92%</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	101,200	(350)	100.35%
<b>Total Debt Service</b>	<b>130,850</b>	<b>131,200</b>	<b>(350)</b>	<b>100.27%</b>
<b>TOTAL EXPENDITURES</b>	<b>130,850</b>	<b>131,200</b>	<b>(350)</b>	<b>100.27%</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 May 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 670	\$ 670	0.00%
Special Assmnts- Tax Collector	22,500	23,335	835	103.71%
Special Assmnts- CDD Collected	-	164	164	0.00%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>24,169</b>	<b>1,669</b>	<b>107.42%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Principal Prepayments	-	500	(500)	0.00%
Interest Expense	16,500	16,620	(120)	100.73%
<b>Total Debt Service</b>	<b>22,500</b>	<b>23,120</b>	<b>(620)</b>	<b>102.76%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,500</b>	<b>23,120</b>	<b>(620)</b>	<b>102.76%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	1,049	1,049	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 29,294</u></b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<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. 05-23  
 Statement Date 5/31/2023

<b>G/L Balance (LCY)</b>	162,942.73	<b>Statement Balance</b>	167,859.46
<b>G/L Balance</b>	162,942.73	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	162,942.73	<b>Subtotal</b>	167,859.46
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	4,916.73
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	162,942.73	<b>Ending Balance</b>	162,942.73
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
4/27/2023	Payment	2825	BOCC	897.76	897.76	0.00
4/27/2023	Payment	2826	CHARTER COMMUNICATIONS	119.98	119.98	0.00
4/27/2023	Payment	2827	GAIL REESE	200.00	200.00	0.00
4/27/2023	Payment	2828	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
4/27/2023	Payment	2829	MICHAEL PANNULLO	200.00	200.00	0.00
4/27/2023	Payment	2830	MINDY ROBYN JACOBSON	200.00	200.00	0.00
4/27/2023	Payment	2831	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
4/27/2023	Payment	2832	SPEAREM ENTERPRISES	200.00	200.00	0.00
4/27/2023	Payment	2833	SUZANNA M. KIMBALL	160.00	160.00	0.00
4/27/2023	Payment	2834	TECO	3,183.98	3,183.98	0.00
5/4/2023	Payment	2835	SUZANNA M. KIMBALL	90.00	90.00	0.00
5/18/2023	Payment	2836	CHARTER COMMUNICATIONS	119.98	119.98	0.00
5/18/2023	Payment	2838	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
5/18/2023	Payment	2839	SUZANNA M. KIMBALL	115.00	115.00	0.00
5/25/2023	Payment	2841	SOUTH SHORE LANDSCAPE & LAWN	2,259.74	2,259.74	0.00
5/25/2023	Payment	2842	STANTEC CONSULTING SERVICES	139.00	139.00	0.00
5/25/2023		JE000150	Water Service 13290 ACH	688.04	688.04	0.00
Total Checks				10,836.50	10,836.50	0.00
<b>Deposits</b>						
5/2/2023		JE000144	CK#2201### - Clubhouse Rental	G/L Ac 75.00	75.00	0.00
Total Deposits				75.00	75.00	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
5/18/2023	Payment	2837	INFRAMARK LLC	2,862.02	0.00	2,862.02
5/25/2023	Payment	2840	FLORIDA DEPARMENT OF	275.00	0.00	275.00
5/25/2023	Payment	2843	STRALEY ROBIN VERICKER	1,442.96	0.00	1,442.96

# MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
			Total Outstanding Checks.....	4,916.73		4,916.73