

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 30, 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
<u>ASSETS</u>						
Cash - Operating Account	\$ 145,041	\$ -	\$ -	\$ -	\$ -	\$ 145,041
Cash in Transit	-	-	164	-	-	164
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	204	-	-	-	204
Prepayment Account	-	30,552	-	-	-	30,552
Reserve Fund	-	150,800	11,240	-	-	162,040
Revenue Fund	-	96,820	17,853	-	-	114,673
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	\$ 149,565	\$ 279,569	\$ 29,452	\$ 1,603,412	\$ 1,760,000	\$ 3,821,998
<u>LIABILITIES</u>						
Accounts Payable	\$ 8,904	\$ -	\$ -	\$ -	\$ -	\$ 8,904
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	10,283	-	-	-	1,760,000	1,770,283

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of June 30, 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>
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	279,569	29,452	-	-	309,021
Unassigned:	139,282	-	-	1,603,412	-	1,742,694
TOTAL FUND BALANCES	139,282	279,569	29,452	1,603,412	-	2,051,715
TOTAL LIABILITIES & FUND BALANCES	\$ 149,565	\$ 279,569	\$ 29,452	\$ 1,603,412	\$ 1,760,000	\$ 3,821,998

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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>
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 173,712	\$ 1,732	101.01%
Other Miscellaneous Revenues	-	417	417	0.00%
TOTAL REVENUES	171,980	174,129	2,149	101.25%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	3,800	(800)	126.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	-	3,500	0.00%
Disclosure Report	5,000	7,083	(2,083)	141.66%
District Counsel	4,000	2,484	1,516	62.10%
District Engineer	1,750	139	1,611	7.94%
District Manager	27,000	23,783	3,217	88.09%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	73	177	29.20%
Public Officials Insurance	2,905	2,603	302	89.60%
Legal Advertising	900	3,324	(2,424)	369.33%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	35	115	23.33%
Website Administration	1,800	1,350	450	75.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	450	50	90.00%
Total Administration	57,905	47,260	10,645	81.62%
<u>Electric Utility Services</u>				
Utility - Electric	28,000	28,710	(710)	102.54%
Total Electric Utility Services	28,000	28,710	(710)	102.54%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	10,100	(8,100)	505.00%
Total Water-Sewer Comb Services	2,000	10,100	(8,100)	505.00%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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>
<u>Other Physical Environment</u>				
Waterway Management	3,000	1,926	1,074	64.20%
Clubhouse - Facility Janitorial Service	12,000	4,067	7,933	33.89%
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	1,200	2,300	34.29%
Insurance -Property & Casualty	6,823	6,314	509	92.54%
R&M-Pools	1,000	368	632	36.80%
Landscape Maintenance	24,000	16,642	7,358	69.34%
Clubhouse Facility - Other	2,500	7,246	(4,746)	289.84%
Irrigation Maintenance	2,000	561	1,439	28.05%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	76,523	45,382	31,141	59.31%
<u>Reserves</u>				
Capital Reserve	7,552	-	7,552	0.00%
Total Reserves	7,552	-	7,552	0.00%
TOTAL EXPENDITURES & RESERVES	171,980	131,452	40,528	76.43%
Excess (deficiency) of revenues				
Over (under) expenditures	-	42,677	42,677	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		96,605		
FUND BALANCE, ENDING		\$ 139,282		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 7,161	\$ 7,161	0.00%
Special Assmnts- Tax Collector	130,850	141,736	10,886	108.32%
TOTAL REVENUES	130,850	148,897	18,047	113.79%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	30,000	30,000	-	100.00%
Interest Expense	100,850	101,200	(350)	100.35%
Total Debt Service	130,850	131,200	(350)	100.27%
TOTAL EXPENDITURES	130,850	131,200	(350)	100.27%
Excess (deficiency) of revenues				
Over (under) expenditures	-	17,697	17,697	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		261,872		
FUND BALANCE, ENDING		\$ 279,569		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 783	\$ 783	0.00%
Special Assmnts- Tax Collector	22,500	23,380	880	103.91%
Special Assmnts- CDD Collected	-	164	164	0.00%
TOTAL REVENUES	22,500	24,327	1,827	108.12%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Principal Prepayments	-	500	(500)	0.00%
Interest Expense	16,500	16,620	(120)	100.73%
Total Debt Service	22,500	23,120	(620)	102.76%
TOTAL EXPENDITURES	22,500	23,120	(620)	102.76%
Excess (deficiency) of revenues				
Over (under) expenditures	-	1,207	1,207	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		28,245		
FUND BALANCE, ENDING		\$ 29,452		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 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
<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. 06-23
 Statement Date 6/30/2023

G/L Balance (LCY)	145,040.87	Statement Balance	151,418.36
G/L Balance	145,040.87	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	151,418.36
Subtotal	145,040.87	Outstanding Checks	6,377.49
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	145,040.87	Ending Balance	145,040.87
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
5/18/2023	Payment	2837	INFRAMARK LLC	2,862.02	2,862.02	0.00
5/25/2023	Payment	2840	FLORIDA DEPARMENT OF	275.00	275.00	0.00
5/25/2023	Payment	2843	STRALEY ROBIN VERICKER	1,442.96	1,442.96	0.00
6/1/2023	Payment	2844	SPEAREM ENTERPRISES	200.00	200.00	0.00
6/1/2023	Payment	2845	SUZANNA M. KIMBALL	135.00	135.00	0.00
6/7/2023	Payment	DD103	Payment of Invoice 000414	1,001.12	1,001.12	0.00
6/7/2023	Payment	DD104	Payment of Invoice 000369	1,482.56	1,482.56	0.00
6/7/2023	Payment	DD105	Payment of Invoice 000370	195.81	195.81	0.00
6/7/2023	Payment	DD106	Payment of Invoice 000371	618.93	618.93	0.00
6/7/2023	Payment	DD107	Payment of Invoice 000372	829.23	829.23	0.00
6/15/2023	Payment	2846	COMPUTERSHARE TRUST COMPANY, N.A.	3,500.00	3,500.00	0.00
6/15/2023	Payment	2847	INFRAMARK LLC	3,241.29	3,241.29	0.00
6/15/2023	Payment	2848	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
6/15/2023	Payment	2849	MINDY ROBYN JACOBSON	200.00	200.00	0.00
6/15/2023	Payment	2850	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
6/15/2023	Payment	2851	SUZANNA M. KIMBALL	160.00	160.00	0.00
6/15/2023	Payment	2852	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
6/21/2023	Payment	2855	MIRABELLA CDD	274.78	274.78	0.00
6/21/2023	Payment	2856	MIRABELLA CDD	45.33	45.33	0.00
6/22/2023	Payment	2857	CHARTER COMMUNICATIONS	119.98	119.98	0.00
Total Checks				17,197.98	17,197.98	0.00
Deposits						
6/5/2023		JE000149	MO##### - Clubhouse	G/L Ac 100.00	100.00	0.00
6/6/2023		JE000171	Tax Revenue/ Debt Service	G/L Ac 656.88	656.88	0.00
Total Deposits				756.88	756.88	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
6/7/2023	Payment	DD102	Payment of Invoice 000353	688.04	0.00	688.04

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
6/15/2023	Payment	2853	ZEBRA CLEANING TEAM	2,850.00	0.00	2,850.00
6/29/2023	Payment	2858	HAWKINS SERVICE CO.	195.00	0.00	195.00
6/29/2023	Payment	2859	INFRAMARK LLC	130.00	0.00	130.00
6/29/2023	Payment	2860	MICHAEL PANNULLO	31.15	0.00	31.15
6/29/2023	Payment	2861	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	0.00	1,849.05
6/29/2023	Payment	2862	SPEAREM ENTERPRISES	200.00	0.00	200.00
6/29/2023	Payment	2863	STRALEY ROBIN VERICKER	52.50	0.00	52.50
6/29/2023	Payment	2864	SUZANNA M. KIMBALL	45.00	0.00	45.00
Total Outstanding Checks.....				6,377.49		6,377.49