

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2023

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of July 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
<u>ASSETS</u>						
Cash - Operating Account	\$ 130,403	\$ -	\$ -	\$ -	\$ -	\$ 130,403
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	17,965	-	-	114,785
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	\$ 134,927	\$ 279,569	\$ 29,564	\$ 1,603,412	\$ 1,760,000	\$ 3,807,472
<u>LIABILITIES</u>						
Accounts Payable	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	6,679	-	-	-	1,760,000	1,766,679

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As of July 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>
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	279,569	29,564	-	-	309,133
Unassigned:	128,248	-	-	1,603,412	-	1,731,660
TOTAL FUND BALANCES	128,248	279,569	29,564	1,603,412	-	2,040,793
TOTAL LIABILITIES & FUND BALANCES	\$ 134,927	\$ 279,569	\$ 29,564	\$ 1,603,412	\$ 1,760,000	\$ 3,807,472

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ 173,712	\$ 1,732	101.01%
Other Miscellaneous Revenues	-	567	567	0.00%
TOTAL REVENUES	171,980	174,279	2,299	101.34%
<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	7,500	(2,500)	150.00%
District Counsel	4,000	3,478	522	86.95%
District Engineer	1,750	139	1,611	7.94%
District Manager	27,000	26,033	967	96.42%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	83	167	33.20%
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	1,500	300	83.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	450	50	90.00%
Total Administration	57,905	51,081	6,824	88.22%
<u>Electric Utility Services</u>				
Utility - Electric	28,000	31,202	(3,202)	111.44%
Total Electric Utility Services	28,000	31,202	(3,202)	111.44%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	10,643	(8,643)	532.15%
Total Water-Sewer Comb Services	2,000	10,643	(8,643)	532.15%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	2,140	860	71.33%
Clubhouse - Facility Janitorial Service	12,000	4,272	7,728	35.60%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	7,650	2,550	75.00%
Contracts-Other Landscape	3,500	1,330	2,170	38.00%
Insurance -Property & Casualty	6,823	6,314	509	92.54%
R&M-Pools	1,000	368	632	36.80%
Landscape Maintenance	24,000	18,491	5,509	77.05%
Clubhouse Facility - Other	2,500	7,536	(5,036)	301.44%
Irrigation Maintenance	2,000	561	1,439	28.05%
Capital Outlay	8,000	1,125	6,875	14.06%
Total Other Physical Environment	76,523	50,045	26,478	65.40%
<u>Reserves</u>				
Capital Reserve	7,552	-	7,552	0.00%
Total Reserves	7,552	-	7,552	0.00%
TOTAL EXPENDITURES & RESERVES	171,980	142,971	29,009	83.13%
Excess (deficiency) of revenues				
Over (under) expenditures	-	31,308	31,308	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		96,940		
FUND BALANCE, ENDING		\$ 128,248		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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	\$ -	\$ 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 July 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	\$ -	\$ 895	\$ 895	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	24,439	1,939	108.62%
<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	-	1,319	1,319	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		28,245		
FUND BALANCE, ENDING		\$ 29,564		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 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. 07-23
 Statement Date 7/31/2023

G/L Balance (LCY)	130,403.34	Statement Balance	130,448.34
G/L Balance	130,403.34	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	130,448.34
Subtotal	130,403.34	Outstanding Checks	45.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	130,403.34	Ending Balance	130,403.34
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/1/2022		JE000023	Outstanding check#712###; BOCC	99.32	99.32	0.00
10/1/2022		JE000024	Outstanding check# 0712; BOCC	237.43	237.43	0.00
6/7/2023	Payment	DD102	Payment of Invoice 000353	688.04	688.04	0.00
6/15/2023	Payment	2853	ZEBRA CLEANING TEAM	2,850.00	2,850.00	0.00
6/29/2023	Payment	2858	HAWKINS SERVICE CO.	195.00	195.00	0.00
6/29/2023	Payment	2859	INFRAMARK LLC	130.00	130.00	0.00
6/29/2023	Payment	2860	MICHAEL PANNULLO	31.15	31.15	0.00
6/29/2023	Payment	2861	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
6/29/2023	Payment	2862	SPEAREM ENTERPRISES	200.00	200.00	0.00
6/29/2023	Payment	2863	STRALEY ROBIN VERICKER	52.50	52.50	0.00
6/29/2023	Payment	2864	SUZANNA M. KIMBALL	45.00	45.00	0.00
7/6/2023	Payment	2865	INFRAMARK LLC	2,821.62	2,821.62	0.00
7/6/2023	Payment	2866	SUZANNA M. KIMBALL	90.00	90.00	0.00
7/7/2023	Payment	DD108	Payment of Invoice 000460	543.29	543.29	0.00
7/7/2023	Payment	DD109	Payment of Invoice 000433	1,482.56	1,482.56	0.00
7/7/2023	Payment	DD110	Payment of Invoice 000434	100.29	100.29	0.00
7/7/2023	Payment	DD111	Payment of Invoice 000435	657.37	657.37	0.00
7/7/2023	Payment	DD112	Payment of Invoice 000436	829.02	829.02	0.00
7/13/2023	Payment	2867	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
7/13/2023	Payment	2868	TIMES PUBLISHING COM	2,922.68	2,922.68	0.00
7/13/2023	Payment	2869	ZEBRA CLEANING TEAM	850.00	850.00	0.00
7/21/2023	Payment	2870	AFFORDABLE BACKFLOW	50.00	50.00	0.00
7/21/2023	Payment	2871	CHARTER COMMUNICATIONS	119.98	119.98	0.00
7/21/2023	Payment	2872	INFRAMARK LLC	130.00	130.00	0.00
7/21/2023	Payment	2873	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
7/21/2023	Payment	2874	SUZANNA M. KIMBALL	160.00	160.00	0.00
7/27/2023	Payment	2875	INFRAMARK LLC	2,827.51	2,827.51	0.00
7/12/2023		JE000223	Interet payment Spectrum	119.98	119.98	0.00
Total Checks				22,144.81	22,144.81	0.00

Deposits

7/12/2023		JE000170	MO##### - Clubhouse	G/L Ac	75.00	75.00	0.00
7/28/2023		JE000219	CK#1138### - Clubhouse	G/L Ac	75.00	75.00	0.00

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
7/1/2023		JE000225	Reverse entered twice	G/L Ac	668.04	668.04	0.00
7/1/2023		JE000226	JE000225 under entered by \$20	G/L Ac	20.00	20.00	0.00
7/1/2023		JE000227	Revers outstanding check#712## Bocc	G/L Ac	336.75	336.75	0.00
Total Deposits					1,174.79	1,174.79	0.00
Outstanding Checks							
7/27/2023	Payment	2876	SUZANNA M. KIMBALL		45.00	0.00	45.00
Total Outstanding Checks					45.00		45.00