

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2023

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of August 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>ASSETS</u>						
Cash - Operating Account	\$ 116,207	\$ -	\$ -	\$ -	\$ -	\$ 116,207
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	137	-	-	-	137
Reserve Fund	-	151,843	11,240	-	-	163,083
Revenue Fund	-	93,067	18,082	-	-	111,149
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	\$ 120,731	\$ 246,240	\$ 29,517	\$ 1,603,412	\$ 1,760,000	\$ 3,759,900
<u>LIABILITIES</u>						
Accounts Payable	\$ 10,692	\$ -	\$ -	\$ -	\$ -	\$ 10,692
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
TOTAL LIABILITIES	12,071	-	-	-	1,760,000	1,772,071
<u>FUND BALANCES</u>						
Restricted for:						
Debt Service	-	246,240	29,517	-	-	275,757
Unassigned:	108,660	-	-	1,603,412	-	1,712,072
TOTAL FUND BALANCES	108,660	246,240	29,517	1,603,412	-	1,987,829
TOTAL LIABILITIES & FUND BALANCES	\$ 120,731	\$ 246,240	\$ 29,517	\$ 1,603,412	\$ 1,760,000	\$ 3,759,900

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 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	-	742	742	0.00%
TOTAL REVENUES	171,980	174,454	2,474	101.44%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	4,800	(1,800)	160.00%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	2,155	1,345	61.57%
Disclosure Report	5,000	7,917	(2,917)	158.34%
District Counsel	4,000	4,234	(234)	105.85%
District Engineer	1,750	139	1,611	7.94%
District Manager	27,000	28,283	(1,283)	104.75%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	179	71	71.60%
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	1,650	150	91.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	450	50	90.00%
Total Administration	57,905	57,905	-	100.00%
<u>Electric Utility Services</u>				
Utility - Electric	28,000	36,591	(8,591)	130.68%
Total Electric Utility Services	28,000	36,591	(8,591)	130.68%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	11,112	(9,112)	555.60%
Total Water-Sewer Comb Services	2,000	11,112	(9,112)	555.60%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	2,354	646	78.47%
Clubhouse - Facility Janitorial Service	12,000	4,612	7,388	38.43%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	8,500	1,700	83.33%
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	21,490	2,510	89.54%
Clubhouse Facility - Other	2,500	7,536	(5,036)	301.44%
Irrigation Maintenance	2,000	3,240	(1,240)	162.00%
Capital Outlay	8,000	1,125	6,875	14.06%
Total Other Physical Environment	76,523	57,127	19,396	74.65%
<u>Reserves</u>				
Capital Reserve	7,552	-	7,552	0.00%
Total Reserves	7,552	-	7,552	0.00%
TOTAL EXPENDITURES & RESERVES	171,980	162,735	9,245	94.62%
Excess (deficiency) of revenues				
Over (under) expenditures	-	11,719	11,719	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		96,941		
FUND BALANCE, ENDING		\$ 108,660		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	\$ -	\$ 9,357	\$ 9,357	0.00%
Special Assmnts- Tax Collector	130,850	141,736	10,886	108.32%
TOTAL REVENUES	130,850	151,093	20,243	115.47%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	30,000	30,000	-	100.00%
Principal Prepayments	-	35,000	(35,000)	0.00%
Interest Expense	100,850	101,725	(875)	100.87%
Total Debt Service	130,850	166,725	(35,875)	127.42%
TOTAL EXPENDITURES	130,850	166,725	(35,875)	127.42%
Excess (deficiency) of revenues Over (under) expenditures	-	(15,632)	(15,632)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		261,872		
FUND BALANCE, ENDING		\$ 246,240		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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	\$ -	\$ 1,012	\$ 1,012	0.00%
Special Assmnts- Tax Collector	22,500	23,380	880	103.91%
TOTAL REVENUES	22,500	24,392	1,892	108.41%
<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	-	1,272	1,272	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		28,245		
FUND BALANCE, ENDING		\$ 29,517		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 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. 08-23
 Statement Date 8/31/2023

G/L Balance (LCY)	116,207.38	Statement Balance	116,207.38
G/L Balance	116,207.38	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	116,207.38
Subtotal	116,207.38	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	116,207.38	Ending Balance	116,207.38
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
7/27/2023	Payment	2876	SUZANNA M. KIMBALL	45.00	45.00	0.00
8/3/2023	Payment	2877	ACOMA ROOFING	1,125.00	1,125.00	0.00
8/3/2023	Payment	2878	STRALEY ROBIN VERICKER	994.50	994.50	0.00
8/8/2023	Payment	DD113	Payment of Invoice 000469	1,482.56	1,482.56	0.00
8/8/2023	Payment	DD114	Payment of Invoice 000470	828.19	828.19	0.00
8/8/2023	Payment	DD115	Payment of Invoice 000471	737.36	737.36	0.00
8/8/2023	Payment	DD116	Payment of Invoice 000472	131.90	131.90	0.00
8/11/2023	Payment	2879	GAIL REESE	200.00	200.00	0.00
8/11/2023	Payment	2880	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
8/11/2023	Payment	2881	MICHAEL PANNULLO	200.00	200.00	0.00
8/11/2023	Payment	2882	MINDY ROBYN JACOBSON	200.00	200.00	0.00
8/11/2023	Payment	2883	OWENS ELECTRIC, INC.	2,145.00	2,145.00	0.00
8/11/2023	Payment	2884	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
8/11/2023	Payment	2885	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
8/11/2023	Payment	2886	SUZANNA M. KIMBALL	160.00	160.00	0.00
8/11/2023	Payment	2887	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
8/11/2023	Payment	2888	U.S. BANK	2,155.00	2,155.00	0.00
8/11/2023	Payment	2889	ZEBRA CLEANING TEAM	850.00	850.00	0.00
8/17/2023	Payment	2890	SOUTH SHORE LANDSCAPE & LAWN	419.13	419.13	0.00
8/17/2023	Payment	2891	SUZANNA M. KIMBALL	45.00	45.00	0.00
8/25/2023		JE000240	Reverse Water Service 3234 ACH	234.30	234.30	0.00
8/25/2023		JE000241	Reverse Water Service 3234 ACH	234.30	234.30	0.00
Total Checks				14,650.26	14,650.26	0.00
Deposits						
8/3/2023		JE000220	MO#534808895##### Clubhouse	G/L Ac 75.00	75.00	0.00
8/11/2023		JE000221	CK#1222### - Clubhouse	G/L Ac 25.00	25.00	0.00
8/22/2023		JE000222	CK#1453### - Clubhouse	G/L Ac 75.00	75.00	0.00
8/25/2023		JE000239	Water Service 3234 ACH	G/L Ac 234.30	234.30	0.00
Total Deposits				409.30	409.30	0.00