

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
September 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 September 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	\$ 92,911	\$ -	\$ -	\$ -	\$ -	\$ 92,911
Accounts Receivable - Other	1,667	-	-	-	-	1,667
Due From Other Funds	-	1,184	195	-	-	1,379
Investments:						
Interest Account	-	137	-	-	-	137
Prepayment Account	-	-	15	-	-	15
Reserve Fund	-	150,845	11,225	-	-	162,070
Revenue Fund	-	95,077	18,204	-	-	113,281
Sinking fund	-	9	-	-	-	9
Prepaid Insurance	10,465	-	-	-	-	10,465
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>\$ 107,900</b>	<b>\$ 247,252</b>	<b>\$ 29,639</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,748,203</b>

**LIABILITIES**

Accounts Payable	\$ 14,721	\$ -	\$ -	\$ -	\$ -	\$ 14,721
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	1,379	-	-	-	-	1,379
<b>TOTAL LIABILITIES</b>	<b>16,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,776,100</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of September 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>						
Nonspendable:						
Prepaid Insurance	10,465	-	-	-	-	10,465
Restricted for:						
Debt Service	-	247,252	29,639	-	-	276,891
Unassigned:	81,335	-	-	1,603,412	-	1,684,747
<b>TOTAL FUND BALANCES</b>	<b>91,800</b>	<b>247,252</b>	<b>29,639</b>	<b>1,603,412</b>	<b>-</b>	<b>1,972,103</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 107,900</b>	<b>\$ 247,252</b>	<b>\$ 29,639</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,748,203</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 173,712	\$ 1,732	101.01%
Other Miscellaneous Revenues	-	667	667	0.00%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>174,379</b>	<b>2,399</b>	<b>101.39%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
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	8,333	(3,333)	166.66%
District Counsel	4,000	4,234	(234)	105.85%
District Engineer	1,750	139	1,611	7.94%
District Manager	27,000	30,533	(3,533)	113.09%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	1,569	(369)	130.75%
Postage, Phone, Faxes, Copies	250	191	59	76.40%
Public Officials Insurance	2,905	2,603	302	89.60%
Legal Advertising	900	3,830	(2,930)	425.56%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	35	115	23.33%
Website Administration	1,800	1,800	-	100.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	450	50	90.00%
<b>Total Administration</b>	<b>57,905</b>	<b>61,239</b>	<b>(3,334)</b>	<b>105.76%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	39,997	(11,997)	142.85%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>39,997</b>	<b>(11,997)</b>	<b>142.85%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	11,259	(9,259)	562.95%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>11,259</b>	<b>(9,259)</b>	<b>562.95%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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>Other Physical Environment</u></b>				
Waterway Management	3,000	2,568	432	85.60%
Clubhouse - Facility Janitorial Service	12,000	4,817	7,183	40.14%
Contracts-Security Services	1,500	258	1,242	17.20%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	10,200	-	100.00%
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	23,340	660	97.25%
Clubhouse Facility - Other	2,500	7,692	(5,192)	307.68%
Irrigation Maintenance	2,000	3,515	(1,515)	175.75%
Capital Outlay	8,000	1,125	6,875	14.06%
<b>Total Other Physical Environment</b>	<b>76,523</b>	<b>61,527</b>	<b>14,996</b>	<b>80.40%</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>174,022</b>	<b>(2,042)</b>	<b>101.19%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	357	357	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>91,443</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 91,800</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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	\$ -	\$ 10,369	\$ 10,369	0.00%
Special Assmnts- Tax Collector	130,850	141,736	10,886	108.32%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>152,105</b>	<b>21,255</b>	<b>116.24%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
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%
<b>Total Debt Service</b>	<b>130,850</b>	<b>166,725</b>	<b>(35,875)</b>	<b>127.42%</b>
<b>TOTAL EXPENDITURES</b>	<b>130,850</b>	<b>166,725</b>	<b>(35,875)</b>	<b>127.42%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	(14,620)	(14,620)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>261,872</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 247,252</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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	\$ -	\$ 1,134	\$ 1,134	0.00%
Special Assmnts- Tax Collector	22,500	23,380	880	103.91%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>24,514</b>	<b>2,014</b>	<b>108.95%</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	-	1,394	1,394	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 29,639</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending September 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. 09-23  
 Statement Date 9/30/2023

<b>G/L Balance (LCY)</b>	92,911.49	<b>Statement Balance</b>	103,030.33
<b>G/L Balance</b>	92,911.49	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	103,030.33
<b>Subtotal</b>	92,911.49	<b>Outstanding Checks</b>	10,118.84
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	92,911.49	<b>Ending Balance</b>	92,911.49
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
9/5/2023	Payment	2892	INFRAMARK LLC	2,912.67	2,912.67	0.00
9/5/2023	Payment	2893	SOUTH SHORE LANDSCAPE & LAWN	3,410.00	3,410.00	0.00
9/5/2023	Payment	2894	STRALEY ROBIN VERICKER	755.50	755.50	0.00
9/5/2023	Payment	2895	SUZANNA M. KIMBALL	90.00	90.00	0.00
9/5/2023	Payment	DD119	Payment of Invoice 000517	1,482.56	1,482.56	0.00
9/5/2023	Payment	DD120	Payment of Invoice 000518	282.16	282.16	0.00
9/5/2023	Payment	DD121	Payment of Invoice 000519	651.95	651.95	0.00
9/5/2023	Payment	DD122	Payment of Invoice 000520	827.59	827.59	0.00
9/11/2023	Payment	2896	SHAWN BROCK JR	75.00	75.00	0.00
9/21/2023	Payment	2898	SOLITUDE LAKE MANAGEMENT, LLC	213.91	213.91	0.00
9/21/2023	Payment	2899	SOUTH SHORE LANDSCAPE & LAWN	2,123.80	2,123.80	0.00
9/21/2023	Payment	2900	SUZANNA M. KIMBALL	160.00	160.00	0.00
9/25/2023	Payment	DD118	Payment of Invoice 000550	146.93	146.93	0.00
9/25/2023	Payment	DD123	Payment of Invoice 000602	119.98	119.98	0.00
Total Checks				13,252.05	13,252.05	0.00
<b>Deposits</b>						
9/11/2023		JE000235	CK#1818### - Clubhouse	G/L Ac 75.00	75.00	0.00
Total Deposits				75.00	75.00	0.00
<b>Outstanding Checks</b>						
8/23/2023	Payment	DD117	Payment of Invoice 000512	234.30	0.00	234.30
9/21/2023	Payment	2897	INFRAMARK LLC	2,816.67	0.00	2,816.67
9/21/2023	Payment	2901	ZEBRA CLEANING TEAM	850.00	0.00	850.00
9/28/2023	Payment	2902	INFRAMARK LLC	11.93	0.00	11.93
9/28/2023	Payment	2903	MCDIRMIT DAVIS & COMPANY LLC	5,500.00	0.00	5,500.00
9/28/2023	Payment	2904	MICHAEL PANNULLO - REIMB	35.44	0.00	35.44
9/28/2023	Payment	2905	PEDRO NAZARIO	75.00	0.00	75.00
9/28/2023	Payment	2906	SUZANNA M. KIMBALL	90.00	0.00	90.00
9/28/2023	Payment	2907	TIMES PUBLISHING COM	505.50	0.00	505.50

# MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
			Total Outstanding Checks.....	10,118.84		10,118.84