

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2022

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of October 31, 2022

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL			FIXED ASSETS		GENERAL		TOTAL
	FUND	SERIES 2013 DEBT SERVICE FUND	SERIES 2015 DEBT SERVICE FUND	ACCOUNT	GROUP FUND	LONG-TERM DEBT ACCOUNT	GROUP FUND	
<b>ASSETS</b>								
Cash - Operating Account	\$ 78,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,471
Accounts Receivable - Other	(5)	-	-	-	-	-	-	(5)
Due From Other Funds	-	1,125	186	-	-	-	-	1,311
Investments:								
Interest Account	-	51,050	-	-	-	-	-	51,050
Prepayment Account	-	-	35	-	-	-	-	35
Reserve Fund	-	150,891	11,255	-	-	-	-	162,146
Revenue Fund	-	30,348	17,001	-	-	-	-	47,349
Sinking fund	-	30,000	-	-	-	-	-	30,000
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>\$ 81,323</b>	<b>\$ 263,414</b>	<b>\$ 28,477</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 1,760,000</b>	<b>\$ 3,736,626</b>	
<b>LIABILITIES</b>								
Accounts Payable	\$ 3,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,146
Deposits	(100)	-	-	-	-	-	-	(100)
Bonds Payable	-	(5,000)	-	-	-	1,760,000	-	1,755,000
Due To Other Funds	1,311	-	-	-	-	-	-	1,311
<b>TOTAL LIABILITIES</b>	<b>4,357</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,759,357</b>	
<b>FUND BALANCES</b>								
Restricted for:								
Debt Service	-	268,414	28,477	-	-	-	-	296,891
Unassigned:	76,966	-	-	1,603,412	-	-	-	1,680,378
<b>TOTAL FUND BALANCES</b>	<b>76,966</b>	<b>268,414</b>	<b>28,477</b>	<b>1,603,412</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,977,269</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 81,323</b>	<b>\$ 263,414</b>	<b>\$ 28,477</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 1,760,000</b>	<b>\$ 3,736,626</b>	

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
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	\$ 1,379	\$ (170,601)	0.80%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>1,379</b>	<b>(170,601)</b>	<b>0.80%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	3,000	800	2,200	26.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	-	3,500	0.00%
Disclosure Report	5,000	417	4,583	8.34%
District Counsel	4,000	599	3,401	14.98%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	2,250	24,750	8.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	-	1,200	0.00%
Postage, Phone, Faxes, Copies	250	12	238	4.80%
Public Officials Insurance	2,905	-	2,905	0.00%
Legal Advertising	900	-	900	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	150	1,650	8.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>57,905</b>	<b>4,403</b>	<b>53,502</b>	<b>7.60%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	2,743	25,257	9.80%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>2,743</b>	<b>25,257</b>	<b>9.80%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	960	1,040	48.00%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>960</b>	<b>1,040</b>	<b>48.00%</b>
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	214	2,786	7.13%
Clubhouse - Facility Janitorial Service	12,000	45	11,955	0.38%
Contracts-Security Services	1,500	687	813	45.80%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	850	9,350	8.33%
Contracts-Other Landscape	3,500	2,919	581	83.40%
Insurance -Property & Casualty	6,823	-	6,823	0.00%
R&M-Clubhouse	2,500	1,895	605	75.80%

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
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
R&M-Pools	1,000	308	692	30.80%
Landscape Maintenance	24,000	-	24,000	0.00%
Irrigation Maintenance	2,000	-	2,000	0.00%
Capital Outlay	8,000	-	8,000	0.00%
<b>Total Other Physical Environment</b>	<b>76,523</b>	<b>6,918</b>	<b>69,605</b>	<b>9.04%</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>15,024</b>	<b>156,956</b>	<b>8.74%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(13,645)	(13,645)	0.00%
Net change in fund balance	\$ -	\$ (13,645)	\$ (13,645)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>90,611</b>	<b>90,611</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 90,611</b>	<b>\$ 76,966</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
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	\$ -	\$ 417	\$ 417	0.00%
Special Assmnts- Tax Collector	130,850	1,125	(129,725)	0.86%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>1,542</b>	<b>(129,308)</b>	<b>1.18%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	30,000	-	30,000	0.00%
Interest Expense	100,850	-	100,850	0.00%
<b>Total Debt Service</b>	<b>130,850</b>	<b>-</b>	<b>130,850</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>130,850</b>	<b>-</b>	<b>130,850</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	1,542	1,542	0.00%
Net change in fund balance	\$ -	\$ 1,542	\$ 1,542	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>266,872</b>	<b>266,872</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 266,872</b>	<b>\$ 268,414</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
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	\$ -	\$ 46	\$ 46	0.00%
Special Assmnts- Tax Collector	22,500	186	(22,314)	0.83%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>232</b>	<b>(22,268)</b>	<b>1.03%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	-	6,000	0.00%
Interest Expense	16,500	-	16,500	0.00%
<b>Total Debt Service</b>	<b>22,500</b>	<b>-</b>	<b>22,500</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,500</b>	<b>-</b>	<b>22,500</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	232	232	0.00%
Net change in fund balance	\$ -	\$ 232	\$ 232	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>28,245</b>	<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 28,245</b>	<b>\$ 28,477</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2022  
General Fixed Assets Account Group 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%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	<b>1,603,412</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 1,603,412</b>		

# MIRABELLA CDD

## Bank Reconciliation

Bank Account No. 2062 TRUIST- GF OPERATING  
 Statement No. 10-22  
 Statement Date 10/31/2022

<b>G/L Balance (LCY)</b>	78,470.60	<b>Statement Balance</b>	82,314.41
<b>G/L Balance</b>	78,470.60	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	82,314.41
<b>Subtotal</b>	78,470.60	<b>Outstanding Checks</b>	3,843.81
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	78,470.60	<b>Ending Balance</b>	78,470.60
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
10/1/2022		JE000025	Outstanding check# 2697; Trevina Broughton	100.00	100.00	0.00
10/1/2022		JE000026	Outstanding check# 2699; Suzanna M.	45.00	45.00	0.00
10/1/2022		JE000027	Outstanding check# 2701; Stantec	288.00	288.00	0.00
10/1/2022		JE000028	Outstanding check# 2702; Sun Plumbing	65.00	65.00	0.00
10/14/2022	Payment	2703	INFRAMARK LLC	2,821.74	2,821.74	0.00
10/20/2022	Payment	2704	CHARTER COMMUNICATIONS	119.98	119.98	0.00
10/20/2022	Payment	2705	DEPARTMENT OF ECONOMIC OPPORTY	175.00	175.00	0.00
10/20/2022	Payment	2706	EGIS INSURANCE	8,917.00	8,917.00	0.00
10/20/2022	Payment	2707	KERI L. CHICHIZOLA	200.00	200.00	0.00
10/20/2022	Payment	2709	MINDY ROBYN JACOBSON	200.00	200.00	0.00
10/20/2022	Payment	2710	SOLITUDE LAKE MANAGEMENT, LLC	421.65	421.65	0.00
10/20/2022	Payment	2711	SOUTH SHORE LANDSCAPE & LAWN	2,769.05	2,769.05	0.00
10/20/2022	Payment	2712	SPEAREM ENTERPRISES	350.00	350.00	0.00
10/20/2022	Payment	2713	STRALEY ROBIN VERICKER	396.50	396.50	0.00
10/20/2022	Payment	2714	SUZANNA M. KIMBALL	135.00	135.00	0.00
10/20/2022	Payment	2715	TIMES PUBLISHING COM	495.00	495.00	0.00
10/20/2022	Payment	2716	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
10/20/2022	Payment	2717	ZEBRA CLEANING TEAM	1,068.32	1,068.32	0.00
10/26/2022	Payment	2723	TAMPA ELECTRIC	2,743.11	2,743.11	0.00
10/30/2022	Payment	DD101	Payment of Invoice 000019	2,155.00	2,155.00	0.00
Total Checks				23,665.35	23,665.35	0.00
<b>Deposits</b>						
9/30/2022		JE000022	Reclass beg bal to bank card	G/L 103,289.71	103,289.71	0.00
10/27/2022		JE000029	Excess Fees	G/L 2,690.05	2,690.05	0.00
Total Deposits				105,979.76	105,979.76	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
10/20/2022	Payment	2708	MERCEDES JERESSA HARRISON	200.00	0.00	200.00



# MIRABELLA CDD

## Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
10/26/2022	Payment	2718	ACTION SECURITY INC.	687.00	0.00	687.00
10/26/2022	Payment	2719	BOCC	960.06	0.00	960.06
10/26/2022	Payment	2720	ILLUMINATIONS HOLIDAY LIGHTING	1,125.00	0.00	1,125.00
10/26/2022	Payment	2721	MINDY ROBYN JACOBSON	490.00	0.00	490.00
10/26/2022	Payment	2722	SUZANNA M. KIMBALL	45.00	0.00	45.00
<b>Total Outstanding Checks.....</b>				<b>3,843.81</b>		<b>3,843.81</b>