

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
November 30, 2022

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 November 30, 2022

*(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	98,663	-	-	-	-	98,663
Due From Other Funds	-	14,818	2,444	-	-	17,262
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>\$ 101,520</b>	<b>\$ 277,107</b>	<b>\$ 30,735</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,772,774</b>
<b>LIABILITIES</b>						
Accounts Payable	\$ 10,411	\$ -	\$ -	\$ -	\$ -	10,411
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	10,326	-	-	-	-	10,326
<b>TOTAL LIABILITIES</b>	<b>20,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,780,737</b>
<b>FUND BALANCES</b>						
Restricted for:						
Debt Service	-	277,107	30,735	-	-	307,842
Unassigned:	80,783	-	-	1,603,412	-	1,684,195
<b>TOTAL FUND BALANCES</b>	<b>80,783</b>	<b>277,107</b>	<b>30,735</b>	<b>1,603,412</b>	<b>-</b>	<b>1,992,037</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 101,520</b>	<b>\$ 277,107</b>	<b>\$ 30,735</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 3,772,774</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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>REVENUES</b>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 18,162	\$ (153,818)	10.56%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>18,162</b>	<b>(153,818)</b>	<b>10.56%</b>
<b>EXPENDITURES</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	4,500	22,500	16.67%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	-	1,200	0.00%
Postage, Phone, Faxes, Copies	250	25	225	10.00%
Public Officials Insurance	2,905	-	2,905	0.00%
Legal Advertising	900	-	900	0.00%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	300	1,500	16.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>57,905</b>	<b>7,383</b>	<b>50,522</b>	<b>12.75%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	5,461	22,539	19.50%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>5,461</b>	<b>22,539</b>	<b>19.50%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	1,847	153	92.35%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>1,847</b>	<b>153</b>	<b>92.35%</b>
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	428	2,572	14.27%
Clubhouse - Facility Janitorial Service	12,000	960	11,040	8.00%
Contracts-Security Services	1,500	-	1,500	0.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	1,700	8,500	16.67%
Contracts-Other Landscape	3,500	1,070	2,430	30.57%
Insurance -Property & Casualty	6,823	-	6,823	0.00%
R&M-Pools	1,000	218	782	21.80%
Landscape Maintenance	24,000	3,698	20,302	15.41%

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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
Clubhouse Facility - Other	2,500	2,302	198	92.08%
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>10,376</b>	<b>66,147</b>	<b>13.56%</b>
<b>Reserves</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>25,067</b>	<b>146,913</b>	<b>14.58%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	(6,905)	(6,905)	0.00%
Net change in fund balance	\$ -	\$ (6,905)	\$ (6,905)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>87,688</b>	<b>87,688</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 87,688</b>	<b>\$ 80,783</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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	\$ -	\$ 416	\$ 416	0.00%
Special Assmnts- Tax Collector	130,850	14,819	(116,031)	11.33%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>15,235</b>	<b>(115,615)</b>	<b>11.64%</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	-	15,235	15,235	0.00%
Net change in fund balance	\$ -	\$ 15,235	\$ 15,235	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>261,872</b>	<b>261,872</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 261,872</b>	<b>\$ 277,107</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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>REVENUES</b>				
Interest - Investments	\$ -	\$ 45	\$ 45	0.00%
Special Assmnts- Tax Collector	22,500	2,445	(20,055)	10.87%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>2,490</b>	<b>(20,010)</b>	<b>11.07%</b>
<b>EXPENDITURES</b>				
<b>Debt Service</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	-	2,490	2,490	0.00%
Net change in fund balance	\$ -	\$ 2,490	\$ 2,490	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>\$ 30,735</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2022  
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%
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. 11-22  
 Statement Date 11/30/2022

<b>G/L Balance (LCY)</b>	98,662.55	<b>Statement Balance</b>	106,502.56
<b>G/L Balance</b>	98,662.55	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>		
<b>Subtotal</b>	98,662.55	<b>Subtotal</b>	106,502.56
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	7,840.01
	<hr/>	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	98,662.55	<b>Ending Balance</b>	98,662.55
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
10/20/2022	Payment	2708	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
10/26/2022	Payment	2718	ACTION SECURITY INC.	687.00	687.00	0.00
10/26/2022	Payment	2719	BOCC	960.06	960.06	0.00
10/26/2022	Payment	2720	ILLUMINATIONS HOLIDAY LIGHTING	1,125.00	1,125.00	0.00
10/26/2022	Payment	2721	MINDY ROBYN JACOBSON	490.00	490.00	0.00
10/26/2022	Payment	2722	SUZANNA M. KIMBALL	45.00	45.00	0.00
11/9/2022	Payment	2724	INFRAMARK LLC	2,829.04	2,829.04	0.00
11/9/2022	Payment	2725	STRALEY ROBIN VERICKER	202.00	202.00	0.00
11/9/2022	Payment	2726	SUZANNA M. KIMBALL	115.00	115.00	0.00
11/16/2022	Payment	2728	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
11/16/2022	Payment	2729	SUZANNA M. KIMBALL	45.00	45.00	0.00
Total Checks				8,547.15	8,547.15	0.00
<b>Deposits</b>						
11/3/2022		JE000003	Debt Service/Tax Revenue	G/L 7,124.92	7,124.92	0.00
11/16/2022		JE000004	Debt Service/Tax Revenue	G/L 2,325.28	2,325.28	0.00
11/22/2022		JE000030	Debt Service/Tax Revenue	G/L 4,784.29	4,784.29	0.00
11/29/2022		JE000031	Debt Service/Tax Revenue	G/L 18,500.81	18,500.81	0.00
Total Deposits				32,735.30	32,735.30	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
11/29/2022	Payment	2730	MIRABELLA CDD	4,981.76	0.00	4,981.76
11/30/2022	Payment	2731	MIRABELLA CDD	1,954.93	0.00	1,954.93
11/30/2022	Payment	2732	NANCY C. MILLAN, TAX COLLECTOR	566.57	0.00	566.57
<b>Total Outstanding Checks.....</b>				<b>7,840.01</b>		<b>7,840.01</b>