

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 30, 2022

Prepared by:



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MIRABELLA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 30, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2013	SERIES 2015	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
ASSETS						
Cash - Operating Account	223,605	-	-	-	-	223,605
Due From Other Funds	-	140,972	23,255	-	-	164,227
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
TOTAL ASSETS	\$ 226,462	\$ 403,261	\$ 51,546	\$ 1,603,412	\$ 1,760,000	\$ 4,044,681
LIABILITIES						
Accounts Payable	\$ 7,037	\$ 5,398	\$ 890	\$ -	\$ -	\$ 13,325
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	7,599	-	-	-	-	7,599
TOTAL LIABILITIES	14,636	5,398	890	-	1,760,000	1,780,924
FUND BALANCES						
Restricted for:						
Debt Service	-	397,863	50,656	-	-	448,519
Unassigned:	211,826	-	-	1,603,412	-	1,815,238
TOTAL FUND BALANCES	211,826	397,863	50,656	1,603,412	-	2,263,757
TOTAL LIABILITIES & FUND BALANCES	\$ 226,462	\$ 403,261	\$ 51,546	\$ 1,603,412	\$ 1,760,000	\$ 4,044,681

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 166,161	\$ (5,819)	96.62%
TOTAL REVENUES	171,980	166,161	(5,819)	96.62%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	3,000	1,400	1,600	46.67%
ProfServ-Arbitrage Rebate	650	-	650	0.00%
ProfServ-Trustee Fees	3,500	-	3,500	0.00%
Disclosure Report	5,000	5,417	(417)	108.34%
District Counsel	4,000	939	3,061	23.48%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	6,750	20,250	25.00%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	-	1,200	0.00%
Postage, Phone, Faxes, Copies	250	28	222	11.20%
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	450	1,350	25.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
Total Administration	57,905	15,726	42,179	27.16%
<u>Electric Utility Services</u>				
Utility - Electric	28,000	8,205	19,795	29.30%
Total Electric Utility Services	28,000	8,205	19,795	29.30%
<u>Water-Sewer Comb Services</u>				
Utility - Water	2,000	2,975	(975)	148.75%
Total Water-Sewer Comb Services	2,000	2,975	(975)	148.75%

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
<u>Other Physical Environment</u>				
Waterway Management	3,000	642	2,358	21.40%
Clubhouse - Facility Janitorial Service	12,000	1,262	10,738	10.52%
Contracts-Security Services	1,500	-	1,500	0.00%
Contracts-Plant Replacement	2,000	-	2,000	0.00%
Contracts-Pools	10,200	2,550	7,650	25.00%
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	5,547	18,453	23.11%
Clubhouse Facility - Other	2,500	3,827	(1,327)	153.08%
Irrigation Maintenance	2,000	-	2,000	0.00%
Capital Outlay	8,000	-	8,000	0.00%
Total Other Physical Environment	76,523	15,116	61,407	19.75%
<u>Reserves</u>				
Capital Reserve	7,552	-	7,552	0.00%
Total Reserves	7,552	-	7,552	0.00%
TOTAL EXPENDITURES & RESERVES	171,980	42,022	129,958	24.43%
Excess (deficiency) of revenues				
Over (under) expenditures	-	124,139	124,139	0.00%
Net change in fund balance	\$ -	\$ 124,139	\$ 124,139	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	87,687	87,687		
FUND BALANCE, ENDING	\$ 87,687	\$ 211,826		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
Interest - Investments	\$ -	\$ 416	\$ 416	0.00%
Special Assmnts- Tax Collector	130,850	135,575	4,725	103.61%
TOTAL REVENUES	130,850	135,991	5,141	103.93%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	30,000	-	30,000	0.00%
Interest Expense	100,850	-	100,850	0.00%
Total Debt Service	130,850	-	130,850	0.00%
TOTAL EXPENDITURES	130,850	-	130,850	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	135,991	135,991	0.00%
Net change in fund balance	\$ -	\$ 135,991	\$ 135,991	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	261,872	261,872		
FUND BALANCE, ENDING	\$ 261,872	\$ 397,863		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
Interest - Investments	\$ -	\$ 47	\$ 47	0.00%
Special Assmnts- Tax Collector	22,500	22,364	(136)	99.40%
TOTAL REVENUES	22,500	22,411	(89)	99.60%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	6,000	-	6,000	0.00%
Interest Expense	16,500	-	16,500	0.00%
Total Debt Service	22,500	-	22,500	0.00%
TOTAL EXPENDITURES	22,500	-	22,500	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	22,411	22,411	0.00%
Net change in fund balance	\$ -	\$ 22,411	\$ 22,411	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	28,245	28,245		
FUND BALANCE, ENDING	\$ 28,245	\$ 50,656		

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	1,603,412		
FUND BALANCE, ENDING	\$ -	\$ 1,603,412		

MIRABELLA CDD

Bank Reconciliation

Bank Account No. 2062 TRUIST- GF OPERATING
 Statement No. 12-22
 Statement Date 12/30/2022

G/L Balance (LCY)	242,106.08	Statement Balance	375,349.51
G/L Balance	242,106.08	Outstanding Deposits	18,500.81
Positive Adjustments	0.00		
		Subtotal	393,850.32
Subtotal	242,106.08	Outstanding Checks	151,744.24
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	242,106.08	Ending Balance	242,106.08
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/29/2022	Payment	2730	MIRABELLA CDD	4,981.76	4,981.76	0.00
11/30/2022	Payment	2731	MIRABELLA CDD	1,954.93	1,954.93	0.00
11/30/2022	Payment	2732	NANCY C. MILLAN, TAX COLLECTOR	566.57	566.57	0.00
12/7/2022	Payment	2735	BOCC	887.27	887.27	0.00
12/7/2022	Payment	2736	CHARTER COMMUNICATIONS	119.98	119.98	0.00
12/7/2022	Payment	2737	SPEAREM ENTERPRISES	200.00	200.00	0.00
12/7/2022	Payment	2738	SUZANNA M. KIMBALL	135.00	135.00	0.00
12/7/2022	Payment	2739	TAMPA ELECTRIC	2,718.12	2,718.12	0.00
12/14/2022	Payment	2742	INFRAMARK LLC	2,412.15	2,412.15	0.00
12/14/2022	Payment	2743	SOUTH SHORE LANDSCAPE & LAWN	1,849.05	1,849.05	0.00
12/14/2022	Payment	2744	STRALEY ROBIN VERICKER	279.50	279.50	0.00
12/14/2022	Payment	2745	SUZANNA M. KIMBALL	45.00	45.00	0.00
12/21/2022	Payment	2746	BOCC	1,127.87	1,127.87	0.00
12/21/2022	Payment	2747	CHARTER COMMUNICATIONS	121.78	121.78	0.00
12/21/2022	Payment	2750	MINDY ROBYN JACOBSON	200.00	200.00	0.00
12/21/2022	Payment	2751	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
12/21/2022	Payment	2752	SUZANNA M. KIMBALL	90.00	90.00	0.00
12/21/2022	Payment	2753	TRIVIA M. KIMBROUGH	200.00	200.00	0.00
12/21/2022	Payment	2754	ZEBRA CLEANING TEAM	850.00	850.00	0.00
12/23/2022	Payment	2760	INFRAMARK LLC	2,829.08	2,829.08	0.00
Total Checks				21,782.03	21,782.03	0.00
Deposits						
12/1/2022	Payment	2731	Voiding check 2731.	G/L 1,954.93	1,954.93	0.00
12/8/2022		JE000032	Debt Service/Tax Revenue	G/L 275,769.45	275,769.45	0.00
12/13/2022		JE000061	Debt Service/Tax Revenue	G/L 12,904.60	12,904.60	0.00
Total Deposits				290,628.98	290,628.98	0.00
Outstanding Checks						
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

MIRABELLA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
12/1/2022	Payment	2733	MIRABELLA CDD	972.69	0.00	972.69	
12/1/2022	Payment	2734	MIRABELLA CDD	982.24	0.00	982.24	
12/7/2022	Payment	2740	ZEBRA CLEANING TEAM	850.00	0.00	850.00	
12/21/2022	Payment	2748	LERNER REPORTING SERVICES	5,000.00	0.00	5,000.00	
12/21/2022	Payment	2749	MERCEDES JERESSA HARRISON	200.00	0.00	200.00	
12/23/2022	Payment	2756	MIRABELLA CDD	115,357.61	0.00	115,357.61	
12/23/2022	Payment	2757	MIRABELLA CDD	19,029.21	0.00	19,029.21	
12/23/2022	Payment	2758	MIRABELLA CDD	7,739.11	0.00	7,739.11	
12/23/2022	Payment	2759	MIRABELLA CDD	1,276.63	0.00	1,276.63	
Total Outstanding Checks.....				151,744.24		151,744.24	
Outstanding Deposits							
12/15/2022		JE000033	Debt Service/Tax Revenue	G/L	18,500.81	0.00	18,500.81
Total Outstanding Deposits.....				18,500.81		18,500.81	