

# **Mirabella Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2023

Prepared by:



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**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of January 31, 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>ASSETS</u></b>						
Cash - Operating Account	\$ 210,052	\$ -	\$ -	\$ -	\$ -	\$ 210,052
Cash in Transit	-	134,449	22,179	-	-	156,628
Due From Other Funds	-	3,120	515	-	-	3,635
Investments:						
Interest Account	-	178	-	-	-	178
Prepayment Account	-	30,552	(465)	-	-	30,087
Reserve Fund	-	151,088	11,255	-	-	162,343
Revenue Fund	-	135,386	8,742	-	-	144,128
Sinking fund	-	9	-	-	-	9
Surplus	-	-	(5,500)	-	-	(5,500)
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>\$ 212,909</b>	<b>\$ 454,782</b>	<b>\$ 36,726</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 4,067,829</b>
<b><u>LIABILITIES</u></b>						
Accounts Payable	\$ 796	\$ -	\$ -	\$ -	\$ -	\$ 796
Bonds Payable	-	-	-	-	1,760,000	1,760,000
Due To Other Funds	3,635	-	-	-	-	3,635
<b>TOTAL LIABILITIES</b>	<b>4,431</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,760,000</b>	<b>1,764,431</b>
<b><u>FUND BALANCES</u></b>						
Restricted for:						
Debt Service	-	454,782	36,726	-	-	491,508
Unassigned:	208,478	-	-	1,603,412	-	1,811,890
<b>TOTAL FUND BALANCES</b>	<b>208,478</b>	<b>454,782</b>	<b>36,726</b>	<b>1,603,412</b>	<b>-</b>	<b>2,303,398</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 212,909</b>	<b>\$ 454,782</b>	<b>\$ 36,726</b>	<b>\$ 1,603,412</b>	<b>\$ 1,760,000</b>	<b>\$ 4,067,829</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 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
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 171,980	\$ 168,605	\$ (3,375)	98.04%
Other Miscellaneous Revenues	-	192	192	0.00%
<b>TOTAL REVENUES</b>	<b>171,980</b>	<b>168,797</b>	<b>(3,183)</b>	<b>98.15%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
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	6,667	(1,667)	133.34%
District Counsel	4,000	939	3,061	23.48%
District Engineer	1,750	-	1,750	0.00%
District Manager	27,000	9,000	18,000	33.33%
Auditing Services	5,200	-	5,200	0.00%
Website Compliance	1,200	-	1,200	0.00%
Postage, Phone, Faxes, Copies	250	29	221	11.60%
Public Officials Insurance	2,905	2,603	302	89.60%
Legal Advertising	900	-	900	0.00%
Misc-Taxes	-	567	(567)	0.00%
Bank Fees	150	-	150	0.00%
Website Administration	1,800	600	1,200	33.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	500	175	325	35.00%
<b>Total Administration</b>	<b>57,905</b>	<b>21,980</b>	<b>35,925</b>	<b>37.96%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	28,000	11,174	16,826	39.91%
<b>Total Electric Utility Services</b>	<b>28,000</b>	<b>11,174</b>	<b>16,826</b>	<b>39.91%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	2,000	4,529	(2,529)	226.45%
<b>Total Water-Sewer Comb Services</b>	<b>2,000</b>	<b>4,529</b>	<b>(2,529)</b>	<b>226.45%</b>

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 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
<b><u>Other Physical Environment</u></b>				
Waterway Management	3,000	856	2,144	28.53%
Clubhouse - Facility Janitorial Service	12,000	1,957	10,043	16.31%
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	6,314	509	92.54%
R&M-Pools	1,000	218	782	21.80%
Landscape Maintenance	24,000	7,397	16,603	30.82%
Clubhouse Facility - Other	2,500	5,192	(2,692)	207.68%
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>25,554</b>	<b>50,969</b>	<b>33.39%</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>63,237</b>	<b>108,743</b>	<b>36.77%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	105,560	105,560	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>102,918</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 208,478</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 1,941	\$ 1,941	0.00%
Special Assmnts- Tax Collector	130,850	272,019	141,169	207.89%
<b>TOTAL REVENUES</b>	<b>130,850</b>	<b>273,960</b>	<b>143,110</b>	<b>209.37%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	30,000	30,000	-	100.00%
Interest Expense	100,850	51,050	49,800	50.62%
<b>Total Debt Service</b>	<b>130,850</b>	<b>81,050</b>	<b>49,800</b>	<b>61.94%</b>
<b>TOTAL EXPENDITURES</b>	<b>130,850</b>	<b>81,050</b>	<b>49,800</b>	<b>61.94%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	192,910	192,910	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>261,872</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 454,782</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 188	\$ 188	0.00%
Special Assmnts- Tax Collector	22,500	22,693	193	100.86%
<b>TOTAL REVENUES</b>	<b>22,500</b>	<b>22,881</b>	<b>381</b>	<b>101.69%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	6,000	6,000	-	100.00%
Interest Expense	16,500	8,400	8,100	50.91%
<b>Total Debt Service</b>	<b>22,500</b>	<b>14,400</b>	<b>8,100</b>	<b>64.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>22,500</b>	<b>14,400</b>	<b>8,100</b>	<b>64.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	8,481	8,481	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>28,245</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 36,726</b>		

**MIRABELLA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending January 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
<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. 01-23  
 Statement Date 1/31/2023

<b>G/L Balance (LCY)</b>	210,051.97	<b>Statement Balance</b>	210,303.72
<b>G/L Balance</b>	210,051.97	<b>Outstanding Deposits</b>	175.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	210,478.72
<b>Subtotal</b>	210,051.97	<b>Outstanding Checks</b>	426.75
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	210,051.97	<b>Ending Balance</b>	210,051.97
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
12/1/2022	Payment	2733	MIRABELLA CDD	972.69	972.69	0.00
12/1/2022	Payment	2734	MIRABELLA CDD	982.24	982.24	0.00
12/7/2022	Payment	2740	ZEBRA CLEANING TEAM	850.00	850.00	0.00
12/15/2022		JE000033	Debt Service/Tax Revenue	18,500.81	18,500.81	0.00
12/21/2022	Payment	2748	LERNER REPORTING SERVICES	5,000.00	5,000.00	0.00
12/21/2022	Payment	2749	MERCEDES JERESSA HARRISON	200.00	200.00	0.00
12/23/2022	Payment	2756	MIRABELLA CDD	115,357.61	115,357.61	0.00
12/23/2022	Payment	2757	MIRABELLA CDD	19,029.21	19,029.21	0.00
12/23/2022	Payment	2758	MIRABELLA CDD	7,739.11	7,739.11	0.00
12/23/2022	Payment	2759	MIRABELLA CDD	1,276.63	1,276.63	0.00
1/3/2023		JE000035	Debt Service/Tax Revenue	12,904.60	12,904.60	0.00
1/6/2023	Payment	2762	TAMPA ELECTRIC	2,743.61	2,743.61	0.00
1/9/2023	Payment	2763	MIRABELLA CDD	5,398.15	5,398.15	0.00
1/9/2023	Payment	2764	MIRABELLA CDD	890.47	890.47	0.00
1/12/2023	Payment	2765	ACTION SECURITY INC.	400.00	400.00	0.00
1/12/2023	Payment	2766	ILLUMINATIONS HOLIDAY LIGHTING	1,125.00	1,125.00	0.00
1/12/2023	Payment	2767	INFRAMARK LLC	2,403.78	2,403.78	0.00
1/12/2023	Payment	2768	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
1/12/2023	Payment	2769	STRALEY ROBIN VERICKER	61.00	61.00	0.00
1/12/2023	Payment	2770	SUZANNA M. KIMBALL	205.00	205.00	0.00
1/24/2023	Payment	2771	ACTION SECURITY INC.	1,245.00	1,245.00	0.00
1/24/2023	Payment	2772	BOCC	1,553.89	1,553.89	0.00
1/24/2023	Payment	2773	CHARTER COMMUNICATIONS	119.98	119.98	0.00
1/24/2023	Payment	2774	SOLITUDE LAKE MANAGEMENT, LLC	213.97	213.97	0.00
1/24/2023	Payment	2775	SOUTH SHORE LANDSCAPE & LAWN	1,849.95	1,849.95	0.00
<b>Total Checks</b>				<b>201,236.67</b>	<b>201,236.67</b>	<b>0.00</b>

### Deposits

12/15/2022		JE000033	Debt Service/Tax Revenue	G/L	18,500.81	18,500.81	0.00
1/3/2023		JE000034	Check Dep #417008##### Tax License	G/L	17.00	17.00	0.00
1/3/2023		JE000035	Debt Service/Tax Revenue	G/L	12,904.60	12,904.60	0.00
1/5/2023		JE000075	Special Assmnts- Tax Collector	G/L	4,627.74	4,627.74	0.00
1/23/2023		JE000076	Special Assmnts- Tax Collector	G/L	140.73	140.73	0.00



# MIRABELLA CDD

## Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Total Deposits				36,190.88	36,190.88	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	
1/24/2023	Payment	2776	SUZANNA M. KIMBALL	90.00	0.00	90.00	
<b>Total Outstanding Checks.....</b>				<b>426.75</b>		<b>426.75</b>	
<b>Outstanding Deposits</b>							
1/30/2023		JE000062	CK #257## Clubhouse Rental	G/L	175.00	0.00	175.00
<b>Total Outstanding Deposits.....</b>				<b>175.00</b>		<b>175.00</b>	