

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

Mirabella
Balance Sheet
As of 4/30/2022
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	Capital Projects - Series 2013	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets							
Cash-Operating Account	167,751	0	0	0	0	0	167,751
Investment-Revenue 2013 (3900)	0	111,911	0	0	0	0	111,911
Investment-Sinking 2013 (3901)	0	3	0	0	0	0	3
Investment-Interest 2013 (3902)	0	51,451	0	0	0	0	51,451
Investment-Prepayment 2013 (3905)	0	272	0	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,651	0	0	0	0	150,651
Investment-Construction 2013 (3908)	0	0	0	0	0	0	0
Investment-Interest 2015 (5000)	0	0	8,415	0	0	0	8,415
Investment-Sinking 2015 (5002)	0	0	0	0	0	0	0
Investment-Prepayment 2015 (5003)	0	0	500	0	0	0	500
Investment-Reserve 2015 (5004)	0	0	11,290	0	0	0	11,290
Investment-Revenue 2015 (5005)	0	0	17,037	0	0	0	17,037
Accounts Receivable - Other	160	0	0	0	0	0	160
Due From Developer	0	0	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0	0	0
Assessments Receivable - Off Roll	0	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0	0	0
Prepaid Trustee Fees	1	0	0	0	0	0	1
Prepaid Property Insurance	0	0	0	0	0	0	0
Deposits	2,694	0	0	0	0	0	2,694
Construction Work In Progress	0	0	0	0	1,603,075	0	1,603,075
Amount Available-Debt Service	0	0	0	0	0	278,309	278,309
Amount To Be Provided-Debt Service	0	0	0	0	0	1,482,191	1,482,191
Other	0	0	0	0	0	0	0
Total Assets	170,606	314,289	37,242	0	1,603,075	1,760,500	3,885,712
Liabilities							
Accounts Payable	0	0	0	0	0	0	0
Accounts Payable Other	0	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0	0	0
Deposits	0	0	0	0	0	0	0
Revenue Bonds Payable - Series 2013	0	0	0	0	0	1,480,000	1,480,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	280,500	280,500
Total Liabilities	0	0	0	0	0	1,760,500	1,760,500

Mirabella
Balance Sheet
As of 4/30/2022
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	Capital Projects - Series 2013	General Fixed Assets Account Group	General Long-Term Debt	Total
Fund Equity & Other Credits							
Fund Balance-All Other Reserves	0	256,171	29,264	0	0	0	285,436
Fund Balance-Unreserved	83,104	0	0	0	0	0	83,104
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	87,502	58,118	7,978	0	0	0	153,597
Total Fund Equity & Other Credits	<u>170,606</u>	<u>314,289</u>	<u>37,242</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	2,125,212
Total Liabilities & Fund Equity	<u><u>170,606</u></u>	<u><u>314,289</u></u>	<u><u>37,242</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,760,500</u></u>	3,885,712

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 4/30/2022
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O&M Assmts - Tax Roll	171,980	169,974	(2,006)	(1)%
Other Miscellaneous Revenues				
Rental Revenue	<u>0</u>	<u>150</u>	<u>150</u>	<u>0 %</u>
Total Revenues	<u>171,980</u>	<u>170,124</u>	<u>(1,856)</u>	<u>(1)%</u>
Expenditures				
Legislative				
Supervisor Fees	2,400	2,600	(200)	(8)%
Financial & Administrative				
District Manager	27,000	13,500	13,500	50 %
District Engineer	1,750	1,020	730	42 %
Disclosure Report	5,000	2,500	2,500	51 %
Trustees Fees	5,655	3,500	2,155	38 %
Auditing Services	5,200	0	5,200	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	310	(110)	(55)%
Public Officials Insurance	3,256	0	3,256	100 %
Legal Advertising	1,500	0	1,500	100 %
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	659	(484)	(277)%
Office Supplies	100	0	100	100 %
Website Administration	1,200	800	400	33 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	6,453	(2,453)	(61)%
Electric Utility Services				
Electric Utility Services	25,000	17,364	7,636	31 %
Water-Sewer Combination Services				
Water Utility Services	2,000	869	1,131	57 %
Other Physical Environment				
Waterway Management Program	3,000	1,386	1,614	54 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	7,290	4,710	39 %
Landscape Maintenance - Contract	24,000	13,941	10,059	42 %
Landscape Maintenance - Other	3,500	0	3,500	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	2,000	626	1,374	69 %
Pool Maintenance	9,000	6,748	2,252	25 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	1,555	8,445	84 %
Capital Reserves	<u>7,388</u>	<u>0</u>	<u>7,388</u>	<u>100 %</u>
Total Expenditures	<u>171,980</u>	<u>82,622</u>	<u>89,358</u>	<u>52 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>87,502</u>	<u>87,502</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>87,502</u>	<u>87,502</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,104	83,104	0 %
Fund Balance - End of Period	<u>0</u>	<u>170,606</u>	<u>170,606</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2021 Through 4/30/2022
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	132,650	140,202	7,552	6 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>16</u>	<u>16</u>	<u>0 %</u>
Total Revenues	<u>132,650</u>	<u>140,218</u>	<u>7,568</u>	<u>6 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	102,650	52,100	50,550	49 %
Principal-Series 2013	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>132,650</u>	<u>82,100</u>	<u>50,550</u>	<u>38 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>58,118</u>	<u>58,118</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>58,118</u>	<u>58,118</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>314,289</u>	<u>314,289</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2021 Through 4/30/2022
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	22,360	22,056	(304)	(1)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>22,360</u>	<u>22,058</u>	<u>(302)</u>	<u>(1)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	16,860	8,580	8,280	49 %
Principal-Series 2015	5,500	5,000	500	9 %
Prepayments	<u>0</u>	<u>500</u>	<u>(500)</u>	<u>0 %</u>
Total Expenditures	<u>22,360</u>	<u>14,080</u>	<u>8,280</u>	<u>37 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>7,978</u>	<u>7,978</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>7,978</u>	<u>7,978</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	29,264	29,264	0 %
Fund Balance - End of Period	<u>0</u>	<u>37,242</u>	<u>37,242</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	0	0	0 %
Fund Balance - End of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

900 - General Fixed Assets Account Group
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Fund Balance - Beginning of Period	0	1,603,075	1,603,075	0 %
Fund Balance - End of Period	<u>0</u>	<u>1,603,075</u>	<u>1,603,075</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 4.30.2022
Reconciliation Date: 4/30/2022
Status: Locked

Bank Balance	171,345.34
Less Outstanding Checks/Vouchers	3,594.50
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	167,750.84
Balance Per Books	<u>167,750.84</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2607	4/21/2022	System Generated Check/Voucher	1,555.00	Owens Electric, Inc.
2616	4/28/2022	System Generated Check/Voucher	1,555.00	Owens Electric, Inc.
2617	4/28/2022	System Generated Check/Voucher	439.50	Straley Robin Vericker
2618	4/28/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
			<hr/>	
Outstanding Checks/Vouchers			3,594.50	
			<hr/> <hr/>	

**Mirabella
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2597	11/4/2021	Series 2015 FY22 Tax Dist ID 558	694.06	Mirabella CDD
2563	1/4/2022	Series 2013 FY22 Tax Dist ID 558	2,291.10	Mirabella CDD
2595	3/31/2022	System Generated Check/Voucher	2,822.55	Meritus Districts
2596	3/31/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2600	4/6/2022	Series 2015 FY22 Tax Dist ID 569	45.73	Mirabella CDD
2601	4/6/2022	Series 2013 FY22 Tax Dist ID 569	277.24	Mirabella CDD
2598	4/7/2022	System Generated Check/Voucher	365.72	Straley Robin Vericker
2599	4/7/2022	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2602	4/14/2022	System Generated Check/Voucher	200.00	Keri L. Chichizola
2603	4/14/2022	System Generated Check/Voucher	200.00	Mercedes Jeressa Harrison
2604	4/14/2022	System Generated Check/Voucher	200.00	Mindy Robyn Jacobson
2605	4/14/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2606	4/21/2022	System Generated Check/Voucher	83.87	BOCC
2608	4/21/2022	System Generated Check/Voucher	207.74	Solitude Lake Management, LLC
2609	4/21/2022	System Generated Check/Voucher	2,091.08	South Shore Landscape & Lawn, Inc.
2610	4/21/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2611	4/21/2022	System Generated Check/Voucher	119.98	Charter Communications
2612	4/21/2022	System Generated Check/Voucher	108.00	Stantec Consulting Services Inc.

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2613	4/21/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2614	4/21/2022	System Generated Check/Voucher	2,707.02	Tampa Electric
2615	4/21/2022	System Generated Check/Voucher	850.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			<u>13,714.09</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 4.30.2022
Reconciliation Date: 4/30/2022
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CHK#589	3/21/2022	Rental Fee CHK#589 3.21.2022	75.00	
CR185	4/6/2022	Tax Distribution 4.06.2022	<u>662.75</u>	
Cleared Deposits			737.75	
			<u><u>737.75</u></u>	