

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 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 5/31/2022
(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	153,930	0	0	0	0	0	153,930
Investment-Revenue 2013 (3900)	0	114,060	0	0	0	0	114,060
Investment-Sinking 2013 (3901)	0	3	0	0	0	0	3
Investment-Interest 2013 (3902)	0	251	0	0	0	0	251
Investment-Prepayment 2013 (3905)	0	272	0	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,653	0	0	0	0	150,653
Investment-Construction 2013 (3908)	0	0	0	0	0	0	0
Investment-Interest 2015 (5000)	0	0	0	0	0	0	0
Investment-Sinking 2015 (5002)	0	0	0	0	0	0	0
Investment-Prepayment 2015 (5003)	0	0	0	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,290	0	0	0	11,290
Investment-Revenue 2015 (5005)	0	0	16,697	0	0	0	16,697
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	1,481,691	1,481,691
Other	0	0	0	0	0	0	0
Total Assets	156,785	265,240	27,987	0	1,603,075	1,760,000	3,813,087
Liabilities							
Accounts Payable	120	0	0	0	0	0	120
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	280,000	280,000
Total Liabilities	120	0	0	0	0	1,760,000	1,760,120

Mirabella
Balance Sheet
As of 5/31/2022
(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	89,565	0	0	0	0	0	89,565
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	67,100	9,069	(1,277)	0	0	0	74,892
Total Fund Equity & Other Credits	<u>156,665</u>	<u>265,240</u>	<u>27,987</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,052,967</u>
Total Liabilities & Fund Equity	<u><u>156,785</u></u>	<u><u>265,240</u></u>	<u><u>27,987</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,760,000</u></u>	<u><u>3,813,087</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 5/31/2022
 (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	172,606	626	0 %
Other Miscellaneous Revenues				
Rental Revenue	<u>0</u>	<u>75</u>	<u>75</u>	<u>0 %</u>
Total Revenues	<u>171,980</u>	<u>172,681</u>	<u>701</u>	<u>0 %</u>
Expenditures				
Legislative				
Supervisor Fees	2,400	2,600	(200)	(8)%
Financial & Administrative				
District Manager	27,000	15,750	11,250	42 %
District Engineer	1,750	1,020	730	42 %
Disclosure Report	5,000	2,917	2,083	42 %
Trustees Fees	5,655	3,499	2,156	38 %
Auditing Services	5,200	0	5,200	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	318	(118)	(59)%
Public Officials Insurance	3,256	2,421	835	26 %
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	950	250	21 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	6,405	(2,405)	(60)%
Electric Utility Services				
Electric Utility Services	25,000	18,495	6,505	26 %
Water-Sewer Combination Services				
Water Utility Services	2,000	988	1,012	51 %
Other Physical Environment				
Waterway Management Program	3,000	1,594	1,406	47 %
Property & Casualty Insurance	9,056	5,686	3,370	37 %
Clubhouse Facility Maintenance	12,000	7,740	4,260	36 %
Landscape Maintenance - Contract	24,000	15,737	8,263	34 %
Landscape Maintenance - Other	3,500	0	3,500	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	2,000	1,662	338	17 %
Pool Maintenance	9,000	8,218	782	9 %
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>5,866</u>	<u>1,522</u>	<u>21 %</u>
Total Expenditures	<u>171,980</u>	<u>105,581</u>	<u>66,399</u>	<u>39 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>67,100</u>	<u>67,100</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>67,100</u>	<u>67,100</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	89,565	89,565	0 %
Fund Balance - End of Period	<u>0</u>	<u>156,665</u>	<u>156,665</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2021 Through 5/31/2022
 (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	141,655	9,005	7 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>20</u>	<u>20</u>	<u>0 %</u>
Total Revenues	<u>132,650</u>	<u>141,675</u>	<u>9,025</u>	<u>7 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	102,650	103,300	(650)	(1)%
Principal-Series 2013	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>132,650</u>	<u>133,300</u>	<u>(650)</u>	<u>(0)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>8,375</u>	<u>8,375</u>	<u>0 %</u>
Other Financial Sources/(Uses)				
Interfund Transfer				
Interfund Transfer	<u>0</u>	<u>694</u>	<u>694</u>	<u>0 %</u>
Total Other Financial Sources/(Uses)	<u>0</u>	<u>694</u>	<u>694</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>9,069</u>	<u>9,069</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>265,240</u>	<u>265,240</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2021 Through 5/31/2022
 (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	22,411	51	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>22,360</u>	<u>22,412</u>	<u>52</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	16,860	16,995	(135)	(1)%
Principal-Series 2015	5,500	5,500	0	0 %
Prepayments	<u>0</u>	<u>500</u>	<u>(500)</u>	<u>0 %</u>
Total Expenditures	<u>22,360</u>	<u>22,995</u>	<u>(635)</u>	<u>(3)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(583)</u>	<u>(583)</u>	<u>0 %</u>
Other Financial Sources/(Uses)				
Interfund Transfer				
Interfund Transfer	<u>0</u>	<u>(694)</u>	<u>(694)</u>	<u>0 %</u>
Total Other Financial Sources/(Uses)	<u>0</u>	<u>(694)</u>	<u>(694)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(1,277)</u>	<u>(1,277)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	29,264	29,264	0 %
Fund Balance - End of Period	<u>0</u>	<u>27,987</u>	<u>27,987</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2021 Through 5/31/2022
(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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
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 5/31/2022
(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: 5.31.2022
Reconciliation Date: 5/31/2022
Status: Locked

Bank Balance	171,358.79
Less Outstanding Checks/Vouchers	17,428.58
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	153,930.21
Balance Per Books	<u>153,930.21</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: 5.31.2022

Reconciliation Date: 5/31/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2621	5/5/2022	Series 2013 FY22 Tax Dist ID 572	2,147.26	Mirabella CDD
2624	5/26/2022	System Generated Check/Voucher	5,866.00	Action Security Inc.
2625	5/26/2022	System Generated Check/Voucher	119.40	BOCC
2626	5/26/2022	System Generated Check/Voucher	2,825.06	Inframark LLC
2627	5/26/2022	System Generated Check/Voucher	207.74	Solitude Lake Management, LLC
2628	5/26/2022	System Generated Check/Voucher	1,795.20	South Shore Landscape & Lawn, Inc.
2629	5/26/2022	System Generated Check/Voucher	225.00	Spearem Enterprises LLC
2630	5/26/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2631	5/26/2022	System Generated Check/Voucher	2,727.92	Tampa Electric
2632	5/26/2022	System Generated Check/Voucher	1,470.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			17,428.58	
			17,428.58	

**Mirabella
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 5.31.2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2619	5/4/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2620	5/5/2022	Series 2015 FY22 Tax Dist ID 572	354.21	Mirabella CDD
2622	5/19/2022	System Generated Check/Voucher	1,036.00	Howies Plumbing Inc.
2623	5/19/2022	System Generated Check/Voucher	90.00	Suzanna M. Kimball
Cleared Checks/Vouchers			5,119.71	
			5,119.71	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 5.31.2022
Reconciliation Date: 5/31/2022
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR189	5/5/2022	Tax Distribution 5.05.2022	<u>5,133.16</u>	
Cleared Deposits			<u>5,133.16</u>	