

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
August 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 8/31/2022

(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 | 118,801.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 118,801.00 |
| Investment-Revenue 2013 (3900) | 0.00 | 110,530.00 | 0.00 | 0.00 | 0.00 | 0.00 | 110,530.00 |
| Investment-Sinking 2013 (3901) | 0.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.00 |
| Investment-Interest 2013 (3902) | 0.00 | 178.00 | 0.00 | 0.00 | 0.00 | 0.00 | 178.00 |
| Investment-Prepayment 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment-Reserve 2013 (3907) | 0.00 | 150,830.00 | 0.00 | 0.00 | 0.00 | 0.00 | 150,830.00 |
| Investment-Construction 2013 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment-Interest 2015 (5000) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment-Sinking 2015 (5002) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment-Prepayment 2015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Investment-Reserve 2015 (5004) | 0.00 | 0.00 | 11,290.00 | 0.00 | 0.00 | 0.00 | 11,290.00 |
| Investment-Revenue 2015 (5005) | 0.00 | 0.00 | 16,888.00 | 0.00 | 0.00 | 0.00 | 16,888.00 |
| Accounts Receivable - Other | (5.00) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (5.00) |
| Due From Developer | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assessments Receivable - Tax Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Assessments Receivable - Off Roll | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due From General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid General Liability Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Professional Liability | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Trustee Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Property Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits | 2,857.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,857.00 |
| Construction Work In Progress | 0.00 | 0.00 | 0.00 | 0.00 | 1,603,075.00 | 0.00 | 1,603,075.00 |
| Amount Available-Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 278,309.00 | 278,309.00 |
| Amount To Be Provided-Debt | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,481,691.00 | 1,481,691.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Assets | 121,653.00 | 261,540.00 | 28,178.00 | 0.00 | 1,603,075.00 | 1,760,000.00 | 3,774,446.00 |
| Liabilities | | | | | | | |
| Accounts Payable | 9,649.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,649.00 |
| Accounts Payable Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Debt Service Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accrued Expenses Payable | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deposits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Revenue Bonds Payable - Series | 0.00 | (5,000.00) | 0.00 | 0.00 | 0.00 | 1,480,000.00 | 1,475,000.00 |
| Revenue Bonds Payable - Series | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,000.00 | 280,000.00 |
| Total Liabilities | 9,649.00 | (5,000.00) | 0.00 | 0.00 | 0.00 | 1,760,000.00 | 1,764,649.00 |

(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 | 0.00 | 257,341.00 | 29,457.00 | 0.00 | 0.00 | 0.00 | 286,799.00 |
| Fund Balance-Unreserved | 90,997.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90,997.00 |
| Investment In General Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 1,603,075.00 | 0.00 | 1,603,075.00 |
| Other | 21,007.00 | 9,199.00 | (1,279.00) | 0.00 | 0.00 | 0.00 | 28,926.00 |
| Total Fund Equity & Other Credits | 112,004.00 | 266,540.00 | 28,178.00 | 0.00 | 1,603,075.00 | 0.00 | 2,009,797.00 |
| Total Liabilities & Fund Equity | 121,653.00 | 261,540.00 | 28,178.00 | 0.00 | 1,603,075.00 | 1,760,000.00 | 3,774,446.00 |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original |
|--|-------------------------|-----------------------|-------------------------------------|
| Revenues | | | |
| Special Assessments - Service Charges | | | |
| O&M Assmts - Tax Roll | 171,980.00 | 172,425.00 | 445.00 |
| Other Miscellaneous Revenues | | | |
| Rental Revenue | <u>0.00</u> | <u>325.00</u> | <u>325.00</u> |
| Total Revenues | <u>171,980.00</u> | <u>172,750.00</u> | <u>770.00</u> |
| Expenditures | | | |
| Legislative | | | |
| Supervisor Fees | 2,400.00 | 4,200.00 | (1,800.00) |
| Financial & Administrative | | | |
| District Manager | 27,000.00 | 22,500.00 | 4,500.00 |
| District Engineer | 1,750.00 | 1,332.00 | 418.00 |
| Disclosure Report | 5,000.00 | 4,167.00 | 833.00 |
| Trustees Fees | 5,655.00 | 3,500.00 | 2,155.00 |
| Auditing Services | 5,200.00 | 5,000.00 | 200.00 |
| Arbitrage Rebate Calculation | 650.00 | 0.00 | 650.00 |
| Postage, Phone, Faxes, Copies | 200.00 | 353.00 | (153.00) |
| Public Officials Insurance | 3,256.00 | 2,421.00 | 835.00 |
| Legal Advertising | 1,500.00 | 2,864.00 | (1,364.00) |
| Bank Fees | 150.00 | 0.00 | 150.00 |
| Dues, Licenses & Fees | 175.00 | 934.00 | (759.00) |
| Office Supplies | 100.00 | 0.00 | 100.00 |
| Website Administration | 1,200.00 | 1,400.00 | (200.00) |
| ADA Website Compliance | 1,800.00 | 1,500.00 | 300.00 |
| Legal Counsel | | | |
| District Counsel | 4,000.00 | 8,258.00 | (4,258.00) |
| Electric Utility Services | | | |
| Electric Utility Services | 25,000.00 | 26,810.00 | (1,810.00) |
| Water-Sewer Combination Services | | | |
| Water Utility Services | 2,000.00 | 1,132.00 | 868.00 |
| Other Physical Environment | | | |
| Waterway Management Program | 3,000.00 | 2,217.00 | 783.00 |
| Property & Casualty Insurance | 9,056.00 | 5,686.00 | 3,370.00 |
| Clubhouse Facility Maintenance | 12,000.00 | 9,633.00 | 2,367.00 |
| Landscape Maintenance - Contract | 24,000.00 | 21,230.00 | 2,770.00 |
| Landscape Maintenance - Other | 3,500.00 | 0.00 | 3,500.00 |
| Plant Replacement Program | 2,000.00 | 0.00 | 2,000.00 |
| Irrigation Maintenance | 2,000.00 | 1,712.00 | 288.00 |
| Pool Maintenance | 9,000.00 | 11,192.00 | (2,192.00) |
| Security System - Contract | 3,000.00 | 310.00 | 2,690.00 |
| Capital Outlay | 10,000.00 | 4,775.00 | 5,225.00 |
| Capital Reserves | <u>7,388.00</u> | <u>8,616.00</u> | <u>(1,228.00)</u> |
| Total Expenditures | <u>171,980.00</u> | <u>151,744.00</u> | <u>20,236.00</u> |
| Excess of Revenues Over/(Under) Expenditures | <u>0.00</u> | <u>21,007.00</u> | <u>21,007.00</u> |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

| | | | |
|---|-------------|-------------------|-------------------|
| Excess of Revenue/Other Sources Over Expenditures/Other Uses | <u>0.00</u> | <u>21,007.00</u> | <u>21,007.00</u> |
| Fund Balance - Beginning of Period | 0.00 | 90,997.00 | 90,997.00 |
| Fund Balance - End of Period | <u>0.00</u> | <u>112,004.00</u> | <u>112,004.00</u> |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

202 - Debt Service - Series 2013
(In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original |
|---|-------------------------|-----------------------|-------------------------------------|
| Revenues | | | |
| Special Assessments - Capital Improvements | | | |
| DS Assmts - Tax Roll | 132,650.00 | 141,507.00 | 8,857.00 |
| Interest Earnings | | | |
| Interest Earnings | <u>0.00</u> | <u>84.00</u> | <u>84.00</u> |
| Total Revenues | <u>132,650.00</u> | <u>141,591.00</u> | <u>8,941.00</u> |
| Expenditures | | | |
| Debt Service Payments | | | |
| Interest-Series 2013 | 102,650.00 | 103,300.00 | (650.00) |
| Principal-Series 2013 | <u>30,000.00</u> | <u>30,000.00</u> | <u>0.00</u> |
| Total Expenditures | <u>132,650.00</u> | <u>133,300.00</u> | (650.00) |
| Excess of Revenues Over/(Under) Expenditures | <u>0.00</u> | <u>8,291.00</u> | <u>8,291.00</u> |
| Other Financial Sources/(Uses) | | | |
| Interfund Transfer | | | |
| Interfund Transfer | <u>0.00</u> | <u>694.00</u> | <u>694.00</u> |
| Total Other Financial Sources/(Uses) | <u>0.00</u> | <u>694.00</u> | <u>694.00</u> |
| Excess of Revenue/Other Sources Over Expenditures/Other Uses | <u>0.00</u> | <u>8,985.00</u> | <u>8,985.00</u> |
| Fund Balance - Beginning of Period | 0.00 | 257,341.00 | 257,341.00 |
| Fund Balance - End of Period | <u>0.00</u> | <u>266,326.00</u> | <u>266,326.00</u> |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

203 - Debt Service - Series 2015
(In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original |
|---|-------------------------|-----------------------|-------------------------------------|
| Revenues | | | |
| Special Assessments - Capital Improvements | | | |
| DS Assmts - Tax Roll | 22,360.00 | 22,386.00 | 26.00 |
| Interest Earnings | | | |
| Interest Earnings | <u>0.00</u> | <u>23.00</u> | <u>23.00</u> |
| Total Revenues | <u>22,360.00</u> | <u>22,410.00</u> | <u>50.00</u> |
| Expenditures | | | |
| Debt Service Payments | | | |
| Interest-Series 2015 | 16,860.00 | 16,995.00 | (135.00) |
| Principal-Series 2015 | 5,500.00 | 5,500.00 | 0.00 |
| Prepayments | <u>0.00</u> | <u>500.00</u> | <u>(500.00)</u> |
| Total Expenditures | <u>22,360.00</u> | <u>22,995.00</u> | <u>(635.00)</u> |
| Excess of Revenues Over/(Under) Expenditures | <u>0.00</u> | <u>(585.00)</u> | <u>(585.00)</u> |
| Other Financial Sources/(Uses) | | | |
| Interfund Transfer | | | |
| Interfund Transfer | <u>0.00</u> | <u>(694.00)</u> | <u>(694.00)</u> |
| Total Other Financial Sources/(Uses) | <u>0.00</u> | <u>(694.00)</u> | <u>(694.00)</u> |
| Excess of Revenue/Other Sources Over Expenditures/Other Uses | <u>0.00</u> | <u>(1,279.00)</u> | <u>(1,279.00)</u> |
| Fund Balance - Beginning of Period | 0.00 | 29,457.00 | 29,457.00 |
| Fund Balance - End of Period | <u>0.00</u> | <u>28,178.00</u> | <u>28,178.00</u> |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

302 - Capital Projects - Series 2013
(In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original |
|---|-------------------------|-----------------------|-------------------------------------|
| Excess of Revenues Over/(Under) Expenditures | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Excess of Revenue/Other Sources Over Expenditures/Other Uses | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| Fund Balance - Beginning of Period | 0.00 | 0.00 | 0.00 |
| Fund Balance - End of Period | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

900 - General Fixed Assets Account Group
(In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original |
|------------------------------------|-------------------------|-----------------------|-------------------------------------|
| Fund Balance - Beginning of Period | 0.00 | 1,603,075.00 | 1,603,075.00 |
| Fund Balance - End of Period | <u>0.00</u> | <u>1,603,075.00</u> | <u>1,603,075.00</u> |

Mirabella
 Statement of Revenues and Expenditures
 From 10/1/2021 Through 8/31/2022

Percent Total Budget
 Remaining - Original

0 %

0 %

0 %

(75)%

17 %

24 %

17 %

38 %

4 %

100 %

(77)%

26 %

(91)%

100 %

(434)%

100 %

(17)%

17 %

(106)%

(7)%

43 %

26 %

37 %

20 %

12 %

100 %

100 %

14 %

(24)%

90 %

52 %

(17)%

12 %

0 %

Mirabella
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

0 %

0 %

0 %

Mirabella
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

Percent Total Budget
Remaining - Original

7 %

0 %

7 %

(1)%

0 %

(0)%

0 %

0 %

0 %

0 %

0 %

0 %

Mirabella
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

Percent Total Budget
Remaining - Original

0 %

0 %

0 %

(1)%

0 %

0 %

(3)%

0 %

0 %

0 %

0 %

0 %

0 %

Mirabella
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

Percent Total Budget
Remaining - Original

0 %

0 %

0 %

0 %

Mirabella
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

Percent Total Budget
Remaining - Original

0 %

0 %

Mirabella
Reconcile Cash Accounts

B
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked

| | |
|----------------------------------|-------------------|
| Bank Balance | 121,817.70 |
| Less Outstanding Checks/Vouchers | 3,016.48 |
| 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 | 118,801.22 |
| Balance Per Books | <u>118,801.22</u> |
| Unreconciled Difference | <u>0.00</u> |

Click the Next Page toolbar button to view details.

Mirabella
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Outstanding Checks/Vouchers

| Document Number | Document Date | Document Description | Document Amount | Payee |
|-----------------------------|---------------|-----------------------------------|-----------------|-------------------------|
| 2684 | 8/28/2022 | System Generated Check/Voucher | 200.00 | Spearem Enterprises LLC |
| 2685 | 8/28/2022 | System Generated Check/Voucher | 45.00 | Suzanna M. Kimball |
| 2686 | 8/28/2022 | System Generated Check/Voucher | <u>2,771.48</u> | Tampa Electric |
| Outstanding Checks/Vouchers | | | <u>3,016.48</u> | |

Mirabella
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Checks/Vouchers

| Document Number | Document Date | Document Description | Document Amount | Payee |
|-------------------------|---------------|----------------------------------|------------------|------------------------------------|
| 2648 | 6/17/2022 | Series 2013 FY22 Tax Dist ID 578 | 1,022.50 | Mirabella CDD |
| 2658 | 7/7/2022 | System Generated Check/Voucher | 2,825.07 | Inframark LLC |
| 2670 | 7/27/2022 | System Generated Check/Voucher | 45.00 | Suzanna M. Kimball |
| 2671 | 7/27/2022 | System Generated Check/Voucher | 2,835.24 | Tampa Electric |
| 2672 | 8/4/2022 | System Generated Check/Voucher | 45.00 | Suzanna M. Kimball |
| 2673 | 8/11/2022 | System Generated Check/Voucher | 200.00 | Keri L. Chichizola |
| 2674 | 8/11/2022 | System Generated Check/Voucher | 200.00 | Mercedes Jeressa Harrison |
| 2675 | 8/11/2022 | System Generated Check/Voucher | 200.00 | Mindy Robyn Jacobson |
| 2676 | 8/11/2022 | System Generated Check/Voucher | 207.74 | Solitude Lake Management, LLC |
| 2677 | 8/11/2022 | System Generated Check/Voucher | 1,849.05 | South Shore Landscape & Lawn, Inc. |
| 2678 | 8/11/2022 | System Generated Check/Voucher | 514.50 | Straley Robin Vericker |
| 2679 | 8/11/2022 | System Generated Check/Voucher | 45.00 | Suzanna M. Kimball |
| 2680 | 8/11/2022 | System Generated Check/Voucher | 200.00 | Trivia M. Kimbrough |
| 2681 | 8/19/2022 | System Generated Check/Voucher | 2,833.02 | Inframark LLC |
| 2682 | 8/19/2022 | System Generated Check/Voucher | 119.98 | Charter Communications |
| 2683 | 8/19/2022 | System Generated Check/Voucher | 45.00 | Suzanna M. Kimball |
| Cleared Checks/Vouchers | | | <u>13,187.10</u> | |

Mirabella
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Deposits

| <u>Document Number</u> | <u>Document Date</u> | <u>Document Description</u> | <u>Document Amount</u> | <u>Deposit Number</u> |
|------------------------|----------------------|------------------------------------|------------------------|-----------------------|
| CR206 | 8/1/2022 | Rental Fee CHK#2217913 07.20.22 | <u>125.00</u> | |
| Cleared Deposits | | | <u>125.00</u> | |