

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
September 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 9/30/2022

(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	102,455.00	0.00	0.00	0.00	0.00	0.00	102,455.00
Investment-Revenue 2013 (3900)	0.00	110,621.00	0.00	0.00	0.00	0.00	110,621.00
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	1.00	0.00	0.00	0.00	178.00
Investment-Prepayment 2013	0.00	1.00	(1.00)	0.00	0.00	0.00	0.00
Investment-Reserve 2013 (3907)	0.00	150,951.00	0.00	0.00	0.00	0.00	150,951.00
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	35.00	0.00	0.00	0.00	35.00
Investment-Reserve 2015 (5004)	0.00	0.00	11,255.00	0.00	0.00	0.00	11,255.00
Investment-Revenue 2015 (5005)	0.00	0.00	16,928.00	0.00	0.00	0.00	16,928.00
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	1,603,412.00	0.00	1,603,412.00
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	105,307.00	261,753.00	28,218.00	0.00	1,603,412.00	1,760,000.00	3,758,690.00
Liabilities							
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	(100.00)	0.00	0.00	0.00	0.00	0.00	(100.00)
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	(100.00)	(5,000.00)	0.00	0.00	0.00	1,760,000.00	1,754,900.00

Mirabella
Balance Sheet
As of 9/30/2022

(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	0.00	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	1,603,412.00	0.00	1,603,412.00
Other	<u>14,410.00</u>	<u>9,412.00</u>	<u>(1,239.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,583.00</u>
Total Fund Equity & Other Credits	<u>105,407.00</u>	<u>266,753.00</u>	<u>28,218.00</u>	<u>0.00</u>	<u>1,603,412.00</u>	<u>0.00</u>	<u>2,003,790.00</u>
Total Liabilities & Fund Equity	<u>105,307.00</u>	<u>261,753.00</u>	<u>28,218.00</u>	<u>0.00</u>	<u>1,603,412.00</u>	<u>1,760,000.00</u>	<u>3,758,690.00</u>

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 9/30/2022

001 - General Fund
(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	171,980.00	172,425.00	445.00	0 %
Other Miscellaneous Revenues				
Rental Revenue	<u>0.00</u>	<u>325.00</u>	<u>325.00</u>	<u>0 %</u>
Total Revenues	<u>171,980.00</u>	<u>172,750.00</u>	<u>770.00</u>	<u>0 %</u>
Expenditures				
Legislative				
Supervisor Fees	2,400.00	4,200.00	(1,800.00)	(75)%
Financial & Administrative				
District Manager	27,000.00	22,500.00	4,500.00	17 %
District Engineer	1,750.00	1,620.00	130.00	7 %
Disclosure Report	5,000.00	4,167.00	833.00	17 %
Trustees Fees	5,655.00	3,500.00	2,155.00	38 %
Auditing Services	5,200.00	5,000.00	200.00	4 %
Arbitrage Rebate Calculation	650.00	0.00	650.00	100 %
Postage, Phone, Faxes, Copies	200.00	353.00	(153.00)	(77)%
Public Officials Insurance	3,256.00	2,421.00	835.00	26 %
Legal Advertising	1,500.00	2,864.00	(1,364.00)	(91)%
Bank Fees	150.00	0.00	150.00	100 %
Dues, Licenses & Fees	175.00	934.00	(759.00)	(434)%
Office Supplies	100.00	0.00	100.00	100 %
Website Administration	1,200.00	1,400.00	(200.00)	(17)%
ADA Website Compliance	1,800.00	1,500.00	300.00	17 %
Legal Counsel				
District Counsel	4,000.00	8,258.00	(4,258.00)	(106)%
Electric Utility Services				
Electric Utility Services	25,000.00	29,632.00	(4,632.00)	(19)%
Water-Sewer Combination Services				
Water Utility Services	2,000.00	1,844.00	156.00	8 %
Other Physical Environment				
Waterway Management Program	3,000.00	2,217.00	783.00	26 %
Property & Casualty Insurance	9,056.00	5,686.00	3,370.00	37 %
Clubhouse Facility Maintenance	12,000.00	10,223.00	1,777.00	15 %
Landscape Maintenance - Contract	24,000.00	23,079.00	921.00	4 %
Landscape Maintenance - Other	3,500.00	0.00	3,500.00	100 %
Plant Replacement Program	2,000.00	0.00	2,000.00	100 %
Irrigation Maintenance	2,000.00	1,712.00	288.00	14 %
Pool Maintenance	9,000.00	11,192.00	(2,192.00)	(24)%
Security System - Contract	3,000.00	310.00	2,690.00	90 %
Improvements Other Than Buildings	0.00	337.00	(337.00)	0 %
Capital Outlay	10,000.00	4,775.00	5,225.00	52 %
Capital Reserves	<u>7,388.00</u>	<u>8,616.00</u>	<u>(1,228.00)</u>	<u>(17)%</u>
Total Expenditures	<u>171,980.00</u>	<u>158,340.00</u>	<u>13,640.00</u>	<u>8 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>14,410.00</u>	<u>14,410.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>14,410.00</u>	<u>14,410.00</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0.00	90,997.00	90,997.00	0 %
Fund Balance - End of Period	<u>0.00</u>	<u>105,407.00</u>	<u>105,407.00</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 9/30/2022

202 - Debt Service - Series 2013
(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	132,650.00	141,507.00	8,857.00	7 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>297.00</u>	<u>297.00</u>	<u>0 %</u>
Total Revenues	<u>132,650.00</u>	<u>141,804.00</u>	<u>9,154.00</u>	<u>7 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	102,650.00	103,300.00	(650.00)	(1)%
Principal-Series 2013	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>0 %</u>
Total Expenditures	<u>132,650.00</u>	<u>133,300.00</u>	<u>(650.00)</u>	<u>(0)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>8,504.00</u>	<u>8,504.00</u>	<u>0 %</u>
Other Financial Sources/(Uses)				
Interfund Transfer				
Interfund Transfer	<u>0.00</u>	<u>694.00</u>	<u>694.00</u>	<u>0 %</u>
Total Other Financial Sources/(Uses)	<u>0.00</u>	<u>694.00</u>	<u>694.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>9,199.00</u>	<u>9,199.00</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0.00	257,341.00	257,341.00	0 %
Fund Balance - End of Period	<u>0.00</u>	<u>266,540.00</u>	<u>266,540.00</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 9/30/2022

203 - Debt Service - Series 2015
(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	22,360.00	22,386.00	26.00	0 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>64.00</u>	<u>64.00</u>	<u>0 %</u>
Total Revenues	<u>22,360.00</u>	<u>22,450.00</u>	<u>90.00</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	16,860.00	16,995.00	(135.00)	(1)%
Principal-Series 2015	5,500.00	5,500.00	0.00	0 %
Prepayments	<u>0.00</u>	<u>500.00</u>	<u>(500.00)</u>	<u>0 %</u>
Total Expenditures	<u>22,360.00</u>	<u>22,995.00</u>	<u>(635.00)</u>	<u>(3)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>(545.00)</u>	<u>(545.00)</u>	<u>0 %</u>
Other Financial Sources/(Uses)				
Interfund Transfer				
Interfund Transfer	<u>0.00</u>	<u>(694.00)</u>	<u>(694.00)</u>	<u>0 %</u>
Total Other Financial Sources/(Uses)	<u>0.00</u>	<u>(694.00)</u>	<u>(694.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(1,239.00)</u>	<u>(1,239.00)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0.00	29,457.00	29,457.00	0 %
Fund Balance - End of Period	<u>0.00</u>	<u>28,218.00</u>	<u>28,218.00</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures
 From 10/1/2021 Through 9/30/2022

*302 - Capital Projects - Series 2013
 (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>
Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0.00	0.00	0.00	0 %
Fund Balance - End of Period	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

From 10/1/2021 Through 9/30/2022

900 - General Fixed Assets Account Group
(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	0.00	1,603,412.00	1,603,412.00	0 %
Fund Balance - End of Period	<u>0.00</u>	<u>1,603,412.00</u>	<u>1,603,075.00</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked

Bank Balance	103,289.71
Less Outstanding Checks/Vouchers	834.75
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	102,454.96
Balance Per Books	<u>102,454.96</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: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
0712968155 071422	9/2/2022	service 06/07/22 - 07/07/22 Paid by ACH	99.32	BOCC
0712968155 081222	9/2/2022	service 07/07/22 - 08/05/22 Paid by ACH	237.43	BOCC
2697	9/14/2022	System Generated Check/Voucher	100.00	Trevina Broughton
2699	9/21/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2701	9/30/2022	System Generated Check/Voucher	288.00	Stantec Consulting Services Inc.
2702	9/30/2022	System Generated Check/Voucher	<u>65.00</u>	Sun Plumbing & Septic Service
Outstanding Checks/Vouchers			<u>834.75</u>	

Mirabella
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Cleared 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	2,771.48	Tampa Electric
2687	9/1/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
CD018	9/6/2022	HC-Water	336.75	
2688	9/8/2022	System Generated Check/Voucher	5,000.00	McDermitt Davis & Company LLC
2689	9/8/2022	System Generated Check/Voucher	1,849.05	South Shore Landscape & Lawn, Inc.
2690	9/8/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2691	9/8/2022	System Generated Check/Voucher	534.45	Straley Robin Vericker
2692	9/8/2022	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2693	9/8/2022	System Generated Check/Voucher	850.00	Zebra Cleaning Team, Inc
2694	9/14/2022	System Generated Check/Voucher	3,220.00	Action Security Inc.
2695	9/14/2022	System Generated Check/Voucher	119.98	Charter Communications
2696	9/14/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2698	9/21/2022	System Generated Check/Voucher	375.08	BOCC
2700	9/21/2022	System Generated Check/Voucher	<u>2,821.20</u>	Tampa Electric
Cleared Checks/Vouchers			<u>18,527.99</u>	