

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
September 30, 2021



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**Mirabella**  
**Balance Sheet**

As of 9/30/2021  
(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
<b>Assets</b>							
Cash-Operating Account	89,687	0	0	0	0	0	89,687
Investment-Revenue 2013 (3900)	0	104,841	0	0	0	0	104,841
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	150,804	0	0	0	0	150,804
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	5	0	0	0	5
Investment-Reserve 2015 (5004)	0	0	11,305	0	0	0	11,305
Investment-Revenue 2015 (5005)	0	0	17,954	0	0	0	17,954
Accounts Receivable - Other	267	0	0	0	0	0	267
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	(539)	0	0	0	0	0	(539)
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	1,517,691	1,517,691
Other	0	0	0	0	0	0	0
<b>Total Assets</b>	<u>92,110</u>	<u>256,171</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,000</u>	<u>3,776,620</u>
<b>Liabilities</b>							
Accounts Payable	1,439	0	0	0	0	0	1,439
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	1,510,000	1,510,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	286,000	286,000
<b>Total Liabilities</b>	<u>1,439</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,000</u>	<u>1,797,439</u>

**Mirabella**  
**Balance Sheet**

As of 9/30/2021  
(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	250,714	28,922	0	0	0	279,636
Fund Balance-Unreserved	68,287	0	0	0	0	0	68,287
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	22,384	5,457	343	0	0	0	28,184
Total Fund Equity & Other Credits	<u>90,671</u>	<u>256,171</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,979,182</u>
Total Liabilities & Fund Equity	<u><u>92,110</u></u>	<u><u>256,171</u></u>	<u><u>29,264</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,000</u></u>	<u><u>3,776,620</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2020 Through 9/30/2021  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
O&M Assmts - Tax Roll	171,980	172,227	247	0 %
Interest Earnings				
Interest Earnings	0	125	125	0 %
<b>Total Revenues</b>	<b>171,980</b>	<b>172,352</b>	<b>372</b>	<b>0 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	0	2,400	(2,400)	0 %
Financial & Administrative				
District Manager	27,000	27,000	0	0 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	7,810	(2,155)	(38)%
Auditing Services	5,300	5,000	300	6 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	103	97	49 %
Public Officials Insurance	2,500	2,421	79	3 %
Legal Advertising	1,500	3,463	(1,963)	(131)%
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	450	(275)	(157)%
Office Supplies	100	105	(5)	(5)%
Website Administration	1,200	1,200	0	0 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	2,465	1,535	38 %
Electric Utility Services				
Electric Utility Services	30,500	25,280	5,220	17 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,671	329	16 %
Other Physical Environment				
Waterway Management Program	3,000	2,262	738	25 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	8,056	3,944	33 %
Landscape Maintenance - Contract	24,000	21,120	2,880	12 %
Landscape Maintenance - Other	3,000	3,090	(90)	(3)%
Plant Replacement Program	2,000	1,797	204	10 %
Irrigation Maintenance	4,000	630	3,370	84 %
Pool Maintenance	9,000	9,257	(257)	(3)%
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	8,598	1,402	14 %
Capital Reserves	6,500	3,542	2,958	46 %
Parks & Recreation				
Clubhouse Facility Maintenance	0	45	(45)	0 %
Security	0	17	(17)	0 %
<b>Total Expenditures</b>	<b>171,980</b>	<b>149,968</b>	<b>22,012</b>	<b>13 %</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>22,384</b>	<b>22,384</b>	<b>0 %</b>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<b>0</b>	<b>22,384</b>	<b>22,384</b>	<b>0 %</b>
<b>Fund Balance - Beginning of Period</b>	<b>0</b>	<b>68,287</b>	<b>68,287</b>	<b>0 %</b>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
From 10/1/2020 Through 9/30/2021  
(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 - End of Period	<u>0</u>	<u>90,671</u>	<u>90,671</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2020 Through 9/30/2021  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	134,450	140,524	6,074	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>33</u>	<u>33</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>134,450</u>	<u>140,557</u>	<u>6,107</u>	<u>5 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2013	104,450	105,100	(650)	(1)%
Principal-Series 2013	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0 %</u>
<b>Total Expenditures</b>	<u>134,450</u>	<u>135,100</u>	<u>(650)</u>	<u>(0)%</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<u>0</u>	<u>5,457</u>	<u>5,457</u>	<u>0 %</u>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<u>0</u>	<u>5,457</u>	<u>5,457</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>	0	250,714	250,714	0 %
<b>Fund Balance - End of Period</b>	<u>0</u>	<u>256,171</u>	<u>256,171</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2020 Through 9/30/2021  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	22,220	23,181	961	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>2</u>	<u>2</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>22,220</u>	<u>23,183</u>	<u>963</u>	<u>4 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	17,220	17,340	(120)	(1)%
Principal-Series 2015	5,000	5,000	0	0 %
Prepayments	<u>0</u>	<u>500</u>	<u>(500)</u>	<u>0 %</u>
<b>Total Expenditures</b>	<u>22,220</u>	<u>22,840</u>	<u>(620)</u>	<u>(3)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>343</u>	<u>343</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>343</u>	<u>343</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	28,922	28,922	0 %
Fund Balance - End of Period	<u>0</u>	<u>29,264</u>	<u>29,264</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

302 - Capital Projects - Series 2013  
From 10/1/2020 Through 9/30/2021  
(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 10/1/2020 Through 9/30/2021  
 (In Whole Numbers)

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

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 9/30/2021  
Reconciliation Date: 9/30/2021  
Status: Locked

Bank Balance	89,732.17
Less Outstanding Checks/Vouchers	45.00
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	89,687.17
Balance Per Books	<u>89,687.17</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: 9/30/2021  
Reconciliation Date: 9/30/2021  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2478	9/23/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Outstanding Checks/Vouchers			45.00	

**Mirabella**  
**Reconcile Cash Accounts**

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 9/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2460	8/26/2021	System Generated Check/Voucher	63.98	BOCC
2461	8/26/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2462	8/26/2021	System Generated Check/Voucher	2,187.36	Tampa Electric
2463	9/2/2021	System Generated Check/Voucher	2,466.71	Meritus Districts
2464	9/2/2021	System Generated Check/Voucher	400.00	Mindy Robyn Jacobson
2465	9/2/2021	System Generated Check/Voucher	89.00	Straley Robin Vericker
2466	9/2/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2467	9/2/2021	System Generated Check/Voucher	400.00	Trivia M. Kimbrough
2468	9/2/2021	System Generated Check/Voucher	400.00	Troy R. Gough
2469	9/2/2021	System Generated Check/Voucher	890.00	Zebra Cleaning Team, Inc
2470	9/9/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2471	9/16/2021	System Generated Check/Voucher	104.96	Kaeser & Blair Inc.
2472	9/16/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2473	9/16/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2474	9/16/2021	System Generated Check/Voucher	200.00	Spareem Enterprises LLC
2475	9/16/2021	System Generated Check/Voucher	114.98	Bright House Networks
2476	9/16/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2477	9/23/2021	System Generated Check/Voucher	63.98	BOCC
2479	9/23/2021	System Generated Check/Voucher	2,298.41	Tampa Electric
Cleared Checks/Vouchers			11,807.87	
			11,807.87	