

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
November 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 11/30/2021  
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	Capital Projects - Series 2013	General Fixed Assets Account Group
<b>Assets</b>					
Cash-Operating Account	116,718	0	0	0	0
Investment-Revenue 2013 (3900)	0	44,114	0	0	0
Investment-Sinking 2013 (3901)	0	3	0	0	0
Investment-Interest 2013 (3902)	0	251	0	0	0
Investment-Prepayment 2013 (3905)	0	272	0	0	0
Investment-Reserve 2013 (3907)	0	150,653	0	0	0
Investment-Construction 2013 (3908)	0	0	0	0	0
Investment-Interest 2015 (5000)	0	0	0	0	0
Investment-Sinking 2015 (5002)	0	0	0	0	0
Investment-Prepayment 2015 (5003)	0	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,305	0	0
Investment-Revenue 2015 (5005)	0	0	7,380	0	0
Accounts Receivable - Other	267	0	0	0	0
Due From Developer	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0
Assessments Receivable - Off Roll	0	0	0	0	0
Due From General Fund	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0
Prepaid Trustee Fees	(68)	0	0	0	0
Prepaid Property Insurance	0	0	0	0	0
Deposits	2,694	0	0	0	0
Construction Work In Progress	0	0	0	0	1,603,075
Amount Available-Debt Service	0	0	0	0	0
Amount To Be Provided-Debt Service	0	0	0	0	0
Other	0	0	0	0	0
<b>Total Assets</b>	<b>119,612</b>	<b>195,293</b>	<b>18,685</b>	<b>0</b>	<b>1,603,075</b>
<b>Liabilities</b>					
Accounts Payable	18,740	0	0	0	0
Accounts Payable Other	0	0	0	0	0
Due To Debt Service Fund	19,147	0	0	0	0
Deferred Revenue	0	0	0	0	0
Accrued Expenses Payable	0	0	0	0	0
Deposits	0	0	0	0	0
Revenue Bonds Payable - Series 2013	0	0	0	0	0
Revenue Bonds Payable - Series 2015	0	0	0	0	0
<b>Total Liabilities</b>	<b>37,886</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Equity &amp; Other Credits</b>					
Fund Balance-All Other Reserves	0	256,171	29,264	0	0
Fund Balance-Unreserved	83,035	0	0	0	0
Investment In General Fixed Assets	0	0	0	0	1,603,075
Other	(1,310)	(60,878)	(10,580)	0	0
<b>Total Fund Equity &amp; Other Credits</b>	<b>81,725</b>	<b>195,293</b>	<b>18,685</b>	<b>0</b>	<b>1,603,075</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>119,612</b>	<b>195,293</b>	<b>18,685</b>	<b>0</b>	<b>1,603,075</b>

**Mirabella**  
 Balance Sheet  
 As of 11/30/2021  
 (In Whole Numbers)

General Long-Term Debt	Total
0	116,718
0	44,114
0	3
0	251
0	272
0	150,653
0	0
0	0
0	0
0	0
0	11,305
0	7,380
0	267
0	0
0	0
0	0
0	0
0	0
0	0
0	(68)
0	0
0	2,694
0	1,603,075
278,309	278,309
1,482,191	1,482,191
0	0
<u>1,760,500</u>	3,697,164
0	18,740
0	0
0	19,147
0	0
0	0
0	0
1,480,000	1,480,000
280,500	280,500
<u>1,760,500</u>	1,798,386
0	285,436
0	83,035
0	1,603,075
0	(72,768)
<u>0</u>	1,898,778
<u>1,760,500</u>	3,697,164

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2021 Through 11/30/2021  
 (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	26,004	(145,976)	(85)%
Other Miscellaneous Revenues				
Rental Revenue	<u>0</u>	<u>75</u>	<u>75</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>171,980</u>	<u>26,079</u>	<u>(145,901)</u>	<u>(85)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	2,400	600	1,800	75 %
Financial & Administrative				
District Manager	27,000	4,500	22,500	83 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	0	5,000	100 %
Trustees Fees	5,655	0	5,655	100 %
Legal Counsel	0	5,000	(5,000)	0 %
Auditing Services	5,200	0	5,200	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	29	171	86 %
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	200	1,000	83 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	223	3,778	94 %
Electric Utility Services				
Electric Utility Services	25,000	4,505	20,495	82 %
Water-Sewer Combination Services				
Water Utility Services	2,000	418	1,582	79 %
Other Physical Environment				
Waterway Management Program	3,000	388	2,612	87 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	1,105	10,895	91 %
Landscape Maintenance - Contract	24,000	6,065	17,935	75 %
Landscape Maintenance - Other	3,500	0	3,500	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	2,000	331	1,669	83 %
Pool Maintenance	9,000	1,866	7,134	79 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	0	10,000	100 %
Capital Reserves	<u>7,388</u>	<u>0</u>	<u>7,388</u>	<u>100 %</u>
<b>Total Expenditures</b>	<u>171,980</u>	<u>27,389</u>	<u>144,591</u>	<u>84 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(1,310)</u>	<u>(1,310)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(1,310)</u>	<u>(1,310)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,035	83,035	0 %
Fund Balance - End of Period	<u>0</u>	<u>81,725</u>	<u>81,725</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2021 Through 11/30/2021  
 (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	132,650	21,217	(111,433)	(84)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>4</u>	<u>4</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>132,650</u>	<u>21,222</u>	<u>(111,428)</u>	<u>(84)%</u>
<b>Expenditures</b>				
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>
<b>Total Expenditures</b>	<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>(60,878)</u>	<u>(60,878)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(60,878)</u>	<u>(60,878)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>195,293</u>	<u>195,293</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2021 Through 11/30/2021  
 (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	22,360	3,500	(18,860)	(84)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>22,360</u>	<u>3,500</u>	<u>(18,860)</u>	<u>(84)%</u>
<b>Expenditures</b>				
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>
<b>Total Expenditures</b>	<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>(10,580)</u>	<u>(10,580)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(10,580)</u>	<u>(10,580)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	29,264	29,264	0 %
Fund Balance - End of Period	<u>0</u>	<u>18,685</u>	<u>18,685</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

302 - Capital Projects - Series 2013  
 From 10/1/2021 Through 11/30/2021  
 (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 10/1/2021 Through 11/30/2021  
 (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: 11.30.2021  
Reconciliation Date: 11/30/2021  
Status: Locked

Bank Balance	122,568.75
Less Outstanding Checks/Vouchers	5,851.00
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	116,717.75
Balance Per Books	<u>116,717.75</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: 11.30.2021

Reconciliation Date: 11/30/2021

Status: Locked

**Outstanding Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2504	10/27/2021	Series 2015 FY21 Tax Dist ID Excess Fees	193.02	Mirabella CDD
2505	10/27/2021	Series 2013 FY21 Tax Dist ID Excess Fees	1,170.09	Mirabella CDD
2506	10/27/2021	Series 2015 FY21 Tax Dist ID Excess Fees	193.02	Mirabella CDD
2506	10/27/2021	Series 2015 FY21 Tax Dist ID Excess Fees	(193.02)	Mirabella CDD
2507	10/27/2021	Series 2013 FY22 Tax Dist ID 548	4,207.50	Mirabella CDD
2508	11/22/2021	System Generated Check/Voucher	165.41	BOCC
2509	11/22/2021	System Generated Check/Voucher	114.98	Bright House Networks
Outstanding Checks/Vouchers			5,851.00	

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

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11.30.2021

Reconciliation Date: 11/30/2021

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2489	10/19/2021	System Generated Check/Voucher	850.00	Zebra Cleaning Team, Inc
2490	10/22/2021	System Generated Check/Voucher	100.00	Joel Beltran
2491	10/22/2021	System Generated Check/Voucher	114.98	Bright House Networks
2492	10/22/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2494	11/2/2021	System Generated Check/Voucher	252.90	BOCC
2495	11/2/2021	System Generated Check/Voucher	2,363.73	Meritus Districts
2496	11/2/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2497	11/5/2021	System Generated Check/Voucher	1,500.00	ADA Site Compliance
2498	11/5/2021	System Generated Check/Voucher	1,375.00	South Shore Landscape & Lawn, Inc.
2499	11/5/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2500	11/15/2021	System Generated Check/Voucher	200.00	Mindy Robyn Jacobson
2501	11/15/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2502	11/15/2021	System Generated Check/Voucher	200.00	Trivia M. Kimbrough
2503	11/15/2021	System Generated Check/Voucher	200.00	Troy R. Gough
2510	11/22/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2511	11/22/2021	System Generated Check/Voucher	2,269.51	Tampa Electric
Cleared Checks/Vouchers			9,651.12	
			9,651.12	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11.30.2021

Reconciliation Date: 11/30/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR163	11/4/2021	Tax Distribution - 11/4/2021	10,058.28	
CR170	11/17/2021	Tax Distribution - 11.17.2021	12,121.73	
CR170-1	11/24/2021	Tax Distribution - 11.24.2021	<u>25,744.15</u>	
Cleared Deposits			47,924.16	
			<u><u>47,924.16</u></u>	