

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 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 12/31/2021
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	Capital Projects - Series 2013	General Fixed Assets Account Group
Assets					
Cash-Operating Account	206,442	0	0	0	0
Investment-Revenue 2013 (3900)	0	159,840	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	150,650	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	25,513	0	0
Accounts Receivable - Other	264	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	1	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
Total Assets	209,401	311,016	36,818	0	1,603,075
Liabilities					
Accounts Payable	302	0	0	0	0
Accounts Payable Other	0	0	0	0	0
Due To Debt Service Fund	694	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
Total Liabilities	996	0	0	0	0
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	256,171	29,264	0	0
Fund Balance-Unreserved	83,104	0	0	0	0
Investment In General Fixed Assets	0	0	0	0	1,603,075
Other	125,302	54,845	7,553	0	0
Total Fund Equity & Other Credits	208,405	311,016	36,818	0	1,603,075
Total Liabilities & Fund Equity	209,401	311,016	36,818	0	1,603,075

Mirabella
 Balance Sheet
 As of 12/31/2021
 (In Whole Numbers)

General Long-Term Debt	Total
0	206,442
0	159,840
0	3
0	251
0	272
0	150,650
0	0
0	0
0	0
0	0
0	11,305
0	25,513
0	264
0	0
0	0
0	0
0	0
0	0
0	0
0	1
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>	3,920,810
0	302
0	0
0	694
0	0
0	0
0	0
1,480,000	1,480,000
280,500	280,500
<u>1,760,500</u>	1,761,496
0	285,436
0	83,104
0	1,603,075
0	187,700
<u>0</u>	2,159,314
<u><u>1,760,500</u></u>	3,920,810

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 12/31/2021
(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	166,827	(5,153)	(4)%
Other Miscellaneous Revenues				
Rental Revenue	<u>0</u>	<u>75</u>	<u>75</u>	<u>0 %</u>
Total Revenues	<u>171,980</u>	<u>166,902</u>	<u>(5,078)</u>	<u>(3)%</u>
Expenditures				
Legislative				
Supervisor Fees	2,400	1,200	1,200	50 %
Financial & Administrative				
District Manager	27,000	6,750	20,250	75 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	1,250	3,750	76 %
Trustees Fees	5,655	3,500	2,155	38 %
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	39	161	81 %
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	350	850	71 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	337	3,664	92 %
Electric Utility Services				
Electric Utility Services	25,000	6,784	18,216	73 %
Water-Sewer Combination Services				
Water Utility Services	2,000	493	1,507	75 %
Other Physical Environment				
Waterway Management Program	3,000	582	2,418	81 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	3,450	8,550	71 %
Landscape Maintenance - Contract	24,000	6,761	17,239	72 %
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	2,616	6,384	71 %
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>
Total Expenditures	<u>171,980</u>	<u>41,600</u>	<u>130,380</u>	<u>76 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>125,302</u>	<u>125,302</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>125,302</u>	<u>125,302</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,104	83,104	0 %
Fund Balance - End of Period	<u>0</u>	<u>208,405</u>	<u>208,405</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2021 Through 12/31/2021
 (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	136,939	4,289	3 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>6</u>	<u>6</u>	<u>0 %</u>
Total Revenues	<u>132,650</u>	<u>136,945</u>	<u>4,295</u>	<u>3 %</u>
Expenditures				
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>
Total Expenditures	<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>54,845</u>	<u>54,845</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>54,845</u>	<u>54,845</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>311,016</u>	<u>311,016</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2021 Through 12/31/2021
 (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	21,633	(727)	(3)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Total Revenues	<u>22,360</u>	<u>21,633</u>	<u>(727)</u>	<u>(3)%</u>
Expenditures				
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>
Total Expenditures	<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>7,553</u>	<u>7,553</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>7,553</u>	<u>7,553</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	29,264	29,264	0 %
Fund Balance - End of Period	<u>0</u>	<u>36,818</u>	<u>36,818</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
 From 10/1/2021 Through 12/31/2021
 (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 12/31/2021
(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 - 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: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Locked

Bank Balance	211,442.27
Less Outstanding Checks/Vouchers	5,000.00
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	206,442.27
Balance Per Books	<u>206,442.27</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: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2521	12/9/2021	System Generated Check/Voucher	5,000.00	Lerner Reporting Services, Inc.
Outstanding Checks/Vouchers			5,000.00	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2532	11/17/2021	Series 2015 FY22 Tax Dist ID 550	836.45	Mirabella CDD
2533	11/17/2021	Series 2013 FY22 Tax Dist ID 550	5,070.66	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
2530	11/24/2021	Series 2013 FY22 Tax Dist ID 551	10,769.08	Mirabella CDD
2531	11/24/2021	Series 2015 FY22 Tax Dist ID 551	1,776.45	Mirabella CDD
2528	12/1/2021	Series 2013 FY22 Tax Dist ID 553	102,006.36	Mirabella CDD
2529	12/1/2021	Series 2015 FY22 Tax Dist ID 553	16,826.81	Mirabella CDD
2512	12/2/2021	System Generated Check/Voucher	8,107.00	Egis Insurance Advisors LLC
2513	12/2/2021	System Generated Check/Voucher	484.23	Nancy C. Millan, Tax Collector
2514	12/2/2021	System Generated Check/Voucher	194.15	Solitude Lake Management, LLC
2515	12/2/2021	System Generated Check/Voucher	2,125.80	South Shore Landscape & Lawn, Inc.
2516	12/2/2021	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2517	12/2/2021	System Generated Check/Voucher	222.50	Straley Robin Vericker
2518	12/2/2021	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2519	12/2/2021	System Generated Check/Voucher	1,016.00	Zebra Cleaning Team, Inc
2526	12/7/2021	Series 2015 FY22 Tax Dist ID 555	1,305.98	Mirabella CDD
2527	12/7/2021	Series 2013 FY22 Tax Dist ID 555	7,917.05	Mirabella CDD
2520	12/9/2021	System Generated Check/Voucher	1,100.00	Otha Carson Wood, III
2520	12/9/2021	System Generated Check/Voucher	(1,100.00)	Otha Carson Wood, III
2522	12/9/2021	System Generated Check/Voucher	200.00	Mindy Robyn Jacobson

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2523	12/9/2021	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2524	12/9/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2525	12/9/2021	System Generated Check/Voucher	200.00	Trivia M. Kimbrough
2542	12/13/2021	Series 2013 FY22 Tax Dist ID 557	4,977.32	Mirabella CDD
2543	12/13/2021	Series 2015 FY22 Tax Dist ID 557	821.05	Mirabella CDD
2534	12/16/2021	System Generated Check/Voucher	1,850.00	Illuminations Holiday Lighting
2535	12/16/2021	System Generated Check/Voucher	194.15	Solitude Lake Management, LLC
2536	12/16/2021	System Generated Check/Voucher	1,795.20	South Shore Landscape & Lawn, Inc.
2537	12/16/2021	System Generated Check/Voucher	114.98	Bright House Networks
2538	12/16/2021	System Generated Check/Voucher	57.00	Straley Robin Vericker
2539	12/16/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2540	12/16/2021	System Generated Check/Voucher	3,500.00	Wells Fargo Bank
2541	12/16/2021	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2544	12/22/2021	System Generated Check/Voucher	3,659.67	Meritus Districts
2545	12/22/2021	System Generated Check/Voucher	74.32	BOCC
2546	12/22/2021	System Generated Check/Voucher	200.00	Keri L. Chichizola
2547	12/22/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2548	12/22/2021	System Generated Check/Voucher	2,275.54	Tampa Electric
Cleared Checks/Vouchers			185,803.75	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR171	12/1/2021	Tax Distribution - 12.01.2021	243,852.48	
CR171-1	12/7/2021	Tax Distribution - 12.07.2021	18,926.20	
CR172	12/13/2021	Tax Distribution 12.13.2021	<u>11,898.59</u>	
Cleared Deposits			<u>274,677.27</u>	