

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2022



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 1/31/2022

	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	208,652.27	0.00	0.00	0.00	0.00	0.00	208,652.27
Investment-Revenue 2013 (3900)	0.00	162,131.13	0.00	0.00	0.00	0.00	162,131.13
Investment-Sinking 2013 (3901)	0.00	2.68	0.00	0.00	0.00	0.00	2.68
Investment-Interest 2013 (3902)	0.00	251.29	0.00	0.00	0.00	0.00	251.29
Investment-Prepayment 2013 (3905)	0.00	272.37	0.00	0.00	0.00	0.00	272.37
Investment-Reserve 2013 (3907)	0.00	150,652.49	0.00	0.00	0.00	0.00	150,652.49
Investment-Construction 2013 (3908)	0.00	0.00	0.00	0.01	0.00	0.00	0.01
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 (5003)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investment-Reserve 2015 (5004)	0.00	0.00	11,305.00	0.00	0.00	0.00	11,305.00
Investment-Revenue 2015 (5005)	0.00	0.00	25,890.70	0.00	0.00	0.00	25,890.70
Accounts Receivable - Other	160.22	0.00	0.00	0.00	0.00	0.00	160.22
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	0.72	0.00	0.00	0.00	0.00	0.00	0.72
Prepaid Property Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deposits	2,694.00	0.00	0.00	0.00	0.00	0.00	2,694.00
Construction Work In Progress	0.00	0.00	0.00	0.00	1,603,074.97	0.00	1,603,074.97
Amount Available-Debt Service	0.00	0.00	0.00	0.00	0.00	278,308.80	278,308.80
Amount To Be Provided-Debt Service	0.00	0.00	0.00	0.00	0.00	1,482,191.20	1,482,191.20
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	211,507.21	313,309.96	37,195.70	0.01	1,603,074.97	1,760,500.00	3,925,587.85
Liabilities							
Accounts Payable	9,440.31	0.00	0.00	0.00	0.00	0.00	9,440.31
Accounts Payable Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Debt Service Fund	694.06	0.00	0.00	0.00	0.00	0.00	694.06
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 2013	0.00	0.00	0.00	0.00	0.00	1,480,000.00	1,480,000.00
Revenue Bonds Payable - Series 2015	0.00	0.00	0.00	0.00	0.00	280,500.00	280,500.00
Total Liabilities	10,134.37	0.00	0.00	0.00	0.00	1,760,500.00	1,770,634.37

Mirabella
Balance Sheet
As of 1/31/2022

	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	256,171.03	29,264.47	0.01	0.00	0.00	285,435.51
Fund Balance-Unreserved	83,103.71	0.00	0.00	0.00	0.00	0.00	83,103.71
Investment In General Fixed Assets	0.00	0.00	0.00	0.00	1,603,074.97	0.00	1,603,074.97
Other	118,269.13	57,138.93	7,931.23	0.00	0.00	0.00	183,339.29
Total Fund Equity & Other Credits	<u>201,372.84</u>	<u>313,309.96</u>	<u>37,195.70</u>	<u>0.01</u>	<u>1,603,074.97</u>	<u>0.00</u>	2,154,953.48
Total Liabilities & Fund Equity	<u><u>211,507.21</u></u>	<u><u>313,309.96</u></u>	<u><u>37,195.70</u></u>	<u><u>0.01</u></u>	<u><u>1,603,074.97</u></u>	<u><u>1,760,500.00</u></u>	3,925,587.85

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 1/31/2022
 (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	169,635	(2,345)	(1)%
Other Miscellaneous Revenues				
Rental Revenue	<u>0</u>	<u>75</u>	<u>75</u>	<u>0 %</u>
Total Revenues	<u>171,980</u>	<u>169,710</u>	<u>(2,270)</u>	<u>(1)%</u>
Expenditures				
Legislative				
Supervisor Fees	2,400	1,200	1,200	50 %
Financial & Administrative				
District Manager	27,000	9,000	18,000	67 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	1,667	3,333	67 %
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	500	700	58 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	499	3,502	88 %
Electric Utility Services				
Electric Utility Services	25,000	9,433	15,567	62 %
Water-Sewer Combination Services				
Water Utility Services	2,000	584	1,416	71 %
Other Physical Environment				
Waterway Management Program	3,000	777	2,223	74 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	3,945	8,055	67 %
Landscape Maintenance - Contract	24,000	8,556	15,444	64 %
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	4,253	4,747	53 %
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>51,441</u>	<u>120,539</u>	<u>70 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>118,269</u>	<u>118,269</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>118,269</u>	<u>118,269</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,104	83,104	0 %
Fund Balance - End of Period	<u>0</u>	<u>201,373</u>	<u>201,373</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2021 Through 1/31/2022
 (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	139,230	6,580	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>9</u>	<u>9</u>	<u>0 %</u>
Total Revenues	<u>132,650</u>	<u>139,239</u>	<u>6,589</u>	<u>5 %</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>57,139</u>	<u>57,139</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>57,139</u>	<u>57,139</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>313,310</u>	<u>313,310</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2021 Through 1/31/2022
 (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	22,011	(349)	(2)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>22,360</u>	<u>22,011</u>	<u>(349)</u>	<u>(2)%</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>7,931</u>	<u>7,931</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>7,931</u>	<u>7,931</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	29,264	29,264	0 %
Fund Balance - End of Period	<u>0</u>	<u>37,196</u>	<u>37,196</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2021 Through 1/31/2022
(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 1/31/2022
 (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: 1.31.2022
Reconciliation Date: 1/31/2022
Status: Locked

Bank Balance	211,527.28
Less Outstanding Checks/Vouchers	2,875.01
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	208,652.27
Balance Per Books	<u>208,652.27</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: 1.31.2022

Reconciliation Date: 1/31/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2563	1/4/2022	Series 2013 FY22 Tax Dist ID 558	2,291.10	Mirabella CDD
2564	1/4/2022	Series 2015 FY22 Tax Dist ID 558	377.94	Mirabella CDD
2553	1/20/2022	System Generated Check/Voucher	90.99	BOCC
2554	1/20/2022	System Generated Check/Voucher	114.98	Bright House Networks
Outstanding Checks/Vouchers			2,875.01	
			2,875.01	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 1.31.2022

Reconciliation Date: 1/31/2022

Status: Locked

Cleared 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.
2549	1/6/2022	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2550	1/13/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2551	1/13/2022	System Generated Check/Voucher	57.00	Straley Robin Vericker
2552	1/13/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Cleared Checks/Vouchers			<u>5,392.00</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 1.31.2022
Reconciliation Date: 1/31/2022
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR180	1/4/2022	Tax Distribution 1.4.2022	<u>5,477.01</u>	
Cleared Deposits			<u>5,477.01</u>	