

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
February 28, 2022



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607-1775  
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**Mirabella**  
Balance Sheet  
As of 2/28/2022  
(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
<b>Assets</b>							
Cash-Operating Account	190,289	0	0	0	0	0	190,289
Investment-Revenue 2013 (3900)	0	162,132	0	0	0	0	162,132
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	150,654	0	0	0	0	150,654
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	0	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,305	0	0	0	11,305
Investment-Revenue 2015 (5005)	0	0	25,891	0	0	0	25,891
Accounts Receivable - Other	160	0	0	0	0	0	160
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	1	0	0	0	0	0	1
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	1,482,191	1,482,191
Other	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>193,144</b>	<b>313,313</b>	<b>37,196</b>	<b>0</b>	<b>1,603,075</b>	<b>1,760,500</b>	<b>3,907,228</b>
<b>Liabilities</b>							
Accounts Payable	1,556	0	0	0	0	0	1,556
Accounts Payable Other	0	0	0	0	0	0	0
Due To Debt Service Fund	694	0	0	0	0	0	694
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	1,480,000	1,480,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	280,500	280,500
<b>Total Liabilities</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,760,500</b>	<b>1,762,750</b>

**Mirabella**  
Balance Sheet  
As of 2/28/2022  
(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	256,171	29,264	0	0	0	285,436
Fund Balance-Unreserved	83,104	0	0	0	0	0	83,104
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	107,791	57,142	7,931	0	0	0	172,864
Total Fund Equity & Other Credits	<u>190,895</u>	<u>313,313</u>	<u>37,196</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,144,478</u>
Total Liabilities & Fund Equity	<u><u>193,144</u></u>	<u><u>313,313</u></u>	<u><u>37,196</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,760,500</u></u>	<u><u>3,907,228</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2021 Through 2/28/2022  
 (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	169,635	(2,345)	(1)%
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>169,710</u>	<u>(2,270)</u>	<u>(1)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	2,400	2,000	400	17 %
Financial & Administrative				
District Manager	27,000	11,250	15,750	58 %
District Engineer	1,750	456	1,294	74 %
Disclosure Report	5,000	2,083	2,917	58 %
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	304	(104)	(52)%
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	650	550	46 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	648	3,352	84 %
Electric Utility Services				
Electric Utility Services	25,000	12,011	12,989	52 %
Water-Sewer Combination Services				
Water Utility Services	2,000	692	1,308	65 %
Other Physical Environment				
Waterway Management Program	3,000	971	2,029	68 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	4,510	7,490	62 %
Landscape Maintenance - Contract	24,000	10,351	13,649	57 %
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	5,003	3,997	44 %
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>61,919</u>	<u>110,061</u>	<u>65 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>107,791</u>	<u>107,791</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>107,791</u>	<u>107,791</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,104	83,104	0 %
Fund Balance - End of Period	<u>0</u>	<u>190,895</u>	<u>190,895</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2021 Through 2/28/2022  
 (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	139,230	6,580	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>11</u>	<u>11</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>132,650</u>	<u>139,242</u>	<u>6,592</u>	<u>5 %</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>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<u>0</u>	<u>57,142</u>	<u>57,142</u>	<u>0 %</u>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<u>0</u>	<u>57,142</u>	<u>57,142</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>	0	256,171	256,171	0 %
<b>Fund Balance - End of Period</b>	<u>0</u>	<u>313,313</u>	<u>313,313</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2021 Through 2/28/2022  
 (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	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>
<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>
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 2/28/2022  
(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 2/28/2022  
(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: 2.28.2022

Reconciliation Date: 2/28/2022

Status: Locked

Bank Balance	198,393.73
Less Outstanding Checks/Vouchers	8,104.52
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	190,289.21
Balance Per Books	<u>190,289.21</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: 2.28.2022

Reconciliation Date: 2/28/2022

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
2574	2/24/2022	System Generated Check/Voucher	108.58	BOCC
2575	2/24/2022	System Generated Check/Voucher	3,082.19	Meritus Districts
2576	2/24/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2577	2/24/2022	System Generated Check/Voucher	2,577.65	Tampa Electric
Outstanding Checks/Vouchers			8,104.52	
			8,104.52	

**Mirabella  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10101 Cash-Operating Account**

**Reconciliation ID: 2.28.2022**

**Reconciliation Date: 2/28/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2555	2/3/2022	System Generated Check/Voucher	2,816.67	Meritus Districts
2556	2/3/2022	System Generated Check/Voucher	194.09	Solitude Lake Management, LLC
2557	2/3/2022	System Generated Check/Voucher	1,795.20	South Shore Landscape & Lawn, Inc.
2558	2/3/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2559	2/3/2022	System Generated Check/Voucher	162.00	Straley Robin Vericker
2560	2/3/2022	System Generated Check/Voucher	205.00	Suzanna M. Kimball
2561	2/3/2022	System Generated Check/Voucher	2,545.35	Tampa Electric
2562	2/3/2022	System Generated Check/Voucher	1,637.00	Zebra Cleaning Team, Inc
2565	2/10/2022	System Generated Check/Voucher	200.00	Keri L. Chichizola
2566	2/10/2022	System Generated Check/Voucher	200.00	Mercedes Jeressa Harrison
2567	2/10/2022	System Generated Check/Voucher	200.00	Mindy Robyn Jacobson
2568	2/10/2022	System Generated Check/Voucher	194.15	Solitude Lake Management, LLC
2569	2/10/2022	System Generated Check/Voucher	1,795.20	South Shore Landscape & Lawn, Inc.
2570	2/10/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2571	2/10/2022	System Generated Check/Voucher	200.00	Trivia M. Kimbrough

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 2.28.2022

Reconciliation Date: 2/28/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2572	2/17/2022	System Generated Check/Voucher	114.98	Charter Communications
2573	2/17/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Cleared Checks/Vouchers			13,133.55	