

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
March 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 3/31/2022
(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
Assets							
Cash-Operating Account	178,469	0	0	0	0	0	178,469
Investment-Revenue 2013 (3900)	0	162,134	0	0	0	0	162,134
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	150,655	0	0	0	0	150,655
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	15	0	0	0	15
Investment-Reserve 2015 (5004)	0	0	11,290	0	0	0	11,290
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
Total Assets	181,324	313,315	37,196	0	1,603,075	1,760,500	3,895,410
Liabilities							
Accounts Payable	366	0	0	0	0	0	366
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	1,480,000	1,480,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	280,500	280,500
Total Liabilities	366	0	0	0	0	1,760,500	1,760,866

Mirabella
Balance Sheet
As of 3/31/2022
(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	97,854	57,144	7,932	0	0	0	162,930
Total Fund Equity & Other Credits	<u>180,958</u>	<u>313,315</u>	<u>37,196</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,134,544</u>
Total Liabilities & Fund Equity	<u><u>181,324</u></u>	<u><u>313,315</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>3,895,410</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 3/31/2022
 (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	2,000	400	17 %
Financial & Administrative				
District Manager	27,000	13,500	13,500	50 %
District Engineer	1,750	912	838	48 %
Disclosure Report	5,000	2,500	2,500	51 %
Trustees Fees	5,655	3,500	2,155	38 %
Auditing Services	5,200	0	5,200	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	310	(110)	(55)%
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	800	400	33 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	6,014	(2,014)	(50)%
Electric Utility Services				
Electric Utility Services	25,000	14,657	10,343	41 %
Water-Sewer Combination Services				
Water Utility Services	2,000	785	1,215	61 %
Other Physical Environment				
Waterway Management Program	3,000	1,178	1,822	61 %
Property & Casualty Insurance	9,056	0	9,056	100 %
Clubhouse Facility Maintenance	12,000	5,210	6,790	57 %
Landscape Maintenance - Contract	24,000	12,146	11,854	49 %
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	5,853	3,147	35 %
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>71,855</u>	<u>100,125</u>	<u>58 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>97,854</u>	<u>97,854</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>97,854</u>	<u>97,854</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	83,104	83,104	0 %
Fund Balance - End of Period	<u>0</u>	<u>180,958</u>	<u>180,958</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2021 Through 3/31/2022
 (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>14</u>	<u>14</u>	<u>0 %</u>
Total Revenues	<u>132,650</u>	<u>139,244</u>	<u>6,594</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>57,144</u>	<u>57,144</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>57,144</u>	<u>57,144</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	256,171	256,171	0 %
Fund Balance - End of Period	<u>0</u>	<u>313,315</u>	<u>313,315</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2021 Through 3/31/2022
 (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>22,012</u>	<u>(348)</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>7,932</u>	<u>7,932</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>7,932</u>	<u>7,932</u>	<u>0 %</u>
Fund Balance - Beginning of Period	<u>0</u>	<u>29,264</u>	<u>29,264</u>	<u>0 %</u>
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 3/31/2022
(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 3/31/2022
(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: 3.31.2022
Reconciliation Date: 3/31/2022
Status: Locked

Bank Balance	184,321.68
Less Outstanding Checks/Vouchers	5,852.71
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	178,468.97
Balance Per Books	<u>178,468.97</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: 3.31.2022

Reconciliation Date: 3/31/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2597	11/4/2021	Series 2015 FY22 Tax Dist ID 558	694.06	Mirabella CDD
2563	1/4/2022	Series 2013 FY22 Tax Dist ID 558	2,291.10	Mirabella CDD
2595	3/31/2022	System Generated Check/Voucher	2,822.55	Meritus Districts
2596	3/31/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Outstanding Checks/Vouchers			<u>5,852.71</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 3.31.2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2578	3/3/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2579	3/3/2022	System Generated Check/Voucher	456.00	Stantec Consulting Services Inc.
2580	3/3/2022	System Generated Check/Voucher	149.50	Straley Robin Vericker
2581	3/3/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2582	3/3/2022	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2583	3/10/2022	System Generated Check/Voucher	155.00	Brandon Lock & Safe, Inc.
2584	3/10/2022	System Generated Check/Voucher	1,795.20	South Shore Landscape & Lawn, Inc.
2585	3/10/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2586	3/17/2022	System Generated Check/Voucher	119.98	Charter Communications
2587	3/17/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2588	3/24/2022	System Generated Check/Voucher	92.84	BOCC
2589	3/24/2022	System Generated Check/Voucher	207.74	Solitude Lake Management, LLC
2590	3/24/2022	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2591	3/24/2022	System Generated Check/Voucher	456.00	Stantec Consulting Services Inc.

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 3.31.2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2592	3/24/2022	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2593	3/24/2022	System Generated Check/Voucher	2,646.37	Tampa Electric
2594	3/24/2022	System Generated Check/Voucher	850.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			<u>14,072.05</u>	