

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2020



Meritus Districts
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607-1775
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Mirabella
Balance Sheet

As of 11/30/2020
(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	51,952	0	0	0	0	0	51,952
Investment-Revenue 2013 (3900)	0	25,464	0	0	0	0	25,464
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	150,803	0	0	0	0	150,803
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	11,310	0	0	0	11,310
Investment-Revenue 2015 (5005)	0	0	5,349	0	0	0	5,349
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	4,174	0	0	0	0	0	4,174
Prepaid Property Insurance	0	0	0	0	0	0	0
Deposits	3,020	0	0	0	0	0	3,020
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	1,518,191	1,518,191
Other	0	0	0	0	0	0	0
Total Assets	59,146	176,792	16,674	0	1,603,075	1,796,500	3,652,187
Liabilities							
Accounts Payable	14,410	0	0	0	0	0	14,410
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	1,510,000	1,510,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	286,500	286,500
Total Liabilities	14,410	0	0	0	0	1,796,500	1,810,910

Mirabella
Balance Sheet

As of 11/30/2020
(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	250,714	28,922	0	0	0	279,636
Fund Balance-Unreserved	68,287	0	0	0	0	0	68,287
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	(23,551)	(73,921)	(12,248)	0	0	0	(109,720)
Total Fund Equity & Other Credits	<u>44,736</u>	<u>176,792</u>	<u>16,674</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,841,278</u>
Total Liabilities & Fund Equity	<u><u>59,146</u></u>	<u><u>176,792</u></u>	<u><u>16,674</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,500</u></u>	<u><u>3,652,187</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2020 Through 11/30/2020
 (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	11,122	(160,858)	(94)%
Total Revenues	<u>171,980</u>	<u>11,122</u>	<u>(160,858)</u>	<u>(94)%</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	4,500	22,500	83 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	942	4,713	83 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	0	200	100 %
Public Officials Insurance	2,500	2,421	79	3 %
Legal Advertising	1,500	351	1,150	77 %
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,200	292	908	76 %
ADA Website Compliance	1,800	0	1,800	100 %
Legal Counsel				
District Counsel	4,000	244	3,756	94 %
Electric Utility Services				
Electric Utility Services	30,500	2,943	27,557	90 %
Water-Sewer Combination Services				
Water Utility Services	2,000	142	1,858	93 %
Other Physical Environment				
Waterway Management Program	3,000	377	2,623	87 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	985	11,015	92 %
Landscape Maintenance - Contract	24,000	3,520	20,480	85 %
Landscape Maintenance - Other	3,000	4,465	(1,465)	(49)%
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	0	4,000	100 %
Pool Maintenance	9,000	1,500	7,500	83 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	750	9,250	92 %
Capital Reserves	6,500	380	6,120	94 %
Total Expenditures	<u>171,980</u>	<u>34,673</u>	<u>137,307</u>	<u>80 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(23,551)</u>	<u>(23,551)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(23,551)</u>	<u>(23,551)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	<u>0</u>	<u>44,736</u>	<u>44,736</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 11/30/2020
 (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	134,450	9,075	(125,376)	(93)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>4</u>	<u>4</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>9,079</u>	<u>(125,371)</u>	<u>(93)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	104,450	53,000	51,450	49 %
Principal-Series 2013	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>134,450</u>	<u>83,000</u>	<u>51,450</u>	<u>38 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(73,921)</u>	<u>(73,921)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(73,921)</u>	<u>(73,921)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>176,792</u>	<u>176,792</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 11/30/2020
 (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	22,220	1,497	(20,723)	(93)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Total Revenues	<u>22,220</u>	<u>1,497</u>	<u>(20,723)</u>	<u>(93)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,220	8,745	8,475	49 %
Principal-Series 2015	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>22,220</u>	<u>13,745</u>	<u>8,475</u>	<u>38 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(12,248)</u>	<u>(12,248)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(12,248)</u>	<u>(12,248)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	28,922	28,922	0 %
Fund Balance - End of Period	<u>0</u>	<u>16,674</u>	<u>16,674</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2020 Through 11/30/2020
(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	0	0	0	0 %
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 10/1/2020 Through 11/30/2020
 (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: 11/30/20
Reconciliation Date: 11/30/2020
Status: Locked

Bank Balance	61,340.95
Less Outstanding Checks/Vouchers	9,388.92
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	51,952.03
Balance Per Books	<u>51,952.03</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: 11/30/20

Reconciliation Date: 11/30/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2295	11/12/2020	Series 2013 FY21 Tax Dist ID 499	1,488.62	Mirabella CDD
2297	11/16/2020	Series 2013 FY21 Tax Dist ID 502	5,679.85	Mirabella CDD
2303	11/24/2020	Series 2013 FY21 Tax Dist ID 503	1,906.03	Mirabella CDD
2304	11/24/2020	Series 2015 FY21 Tax Dist ID 503	314.42	Mirabella CDD
Outstanding Checks/Vouchers			9,388.92	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11/30/20

Reconciliation Date: 11/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2287	10/27/2020	Series 2013 FY20 Tax Dist ID Excess Fees	1,139.03	Mirabella CDD
2288	10/27/2020	Series 2015 FY20 Tax Dist ID Excess Fees	187.89	Mirabella CDD
2282	11/1/2020	System Generated Check/Voucher	68.66	BOCC
2283	11/1/2020	System Generated Check/Voucher	2,408.83	Meritus Districts
2284	11/1/2020	System Generated Check/Voucher	925.62	Mo'zArt Designs
2285	11/1/2020	System Generated Check/Voucher	166.95	Straley Robin Vericker
2286	11/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2289	11/5/2020	System Generated Check/Voucher	230.00	Spearem Enterprises LLC
2290	11/5/2020	System Generated Check/Voucher	195.00	Suzanna M. Kimball
2291	11/5/2020	System Generated Check/Voucher	350.50	Times Publishing Company
2292	11/12/2020	System Generated Check/Voucher	440.30	Doug Belden, Tax Collector
2293	11/12/2020	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2294	11/12/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2296	11/12/2020	Series 2015 FY21 Tax Dist ID 499	245.56	Mirabella CDD
2298	11/16/2020	Series 2015 FY21 Tax Dist ID 502	936.94	Mirabella CDD
2299	11/19/2020	System Generated Check/Voucher	80.00	Fields Consulting Group
2300	11/19/2020	System Generated Check/Voucher	104.98	Bright House Networks
2301	11/19/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2302	11/19/2020	System Generated Check/Voucher	2,314.62	Tampa Electric
Cleared Checks/Vouchers			10,188.37	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11/30/20

Reconciliation Date: 11/30/2020

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR137	11/12/2020	Tax Distribution - 11.12.20	3,558.63	
CR138	11/16/2020	Tax Distributions - 11.16.20	13,578.03	
CR139	11/24/2020	Tax Distribution - 11.24.20	<u>4,556.49</u>	
Cleared Deposits			21,693.15	
			<u><u>21,693.15</u></u>	