

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
January 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 1/31/2021  
(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	175,480	0	0	0	0	0	175,480
Investment-Revenue 2013 (3900)	0	153,594	0	0	0	0	153,594
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	150,808	0	0	0	0	150,808
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	26,485	0	0	0	26,485
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	3,231	0	0	0	0	0	3,231
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
<b>Total Assets</b>	<b>181,731</b>	<b>304,929</b>	<b>37,810</b>	<b>0</b>	<b>1,603,075</b>	<b>1,796,500</b>	<b>3,924,044</b>
<b>Liabilities</b>							
Accounts Payable	4,274	0	0	0	0	0	4,274
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
<b>Total Liabilities</b>	<b>4,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,796,500</b>	<b>1,800,774</b>

**Mirabella**  
**Balance Sheet**

As of 1/31/2021  
(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	109,170	54,215	8,888	0	0	0	172,273
Total Fund Equity & Other Credits	<u>177,457</u>	<u>304,929</u>	<u>37,810</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,123,270</u>
Total Liabilities & Fund Equity	<u><u>181,731</u></u>	<u><u>304,929</u></u>	<u><u>37,810</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,500</u></u>	<u><u>3,924,044</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2020 Through 1/31/2021  
 (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	168,153	(3,827)	(2)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>109</u>	<u>109</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>171,980</u>	<u>168,262</u>	<u>(3,718)</u>	<u>(2)%</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	0	600	(600)	0 %
Financial & Administrative				
District Manager	27,000	9,000	18,000	67 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	1,885	3,770	67 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	20	180	90 %
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	583	617	51 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	319	3,681	92 %
Electric Utility Services				
Electric Utility Services	30,500	7,494	23,006	75 %
Water-Sewer Combination Services				
Water Utility Services	2,000	386	1,614	81 %
Other Physical Environment				
Waterway Management Program	3,000	754	2,246	75 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	2,490	9,510	79 %
Landscape Maintenance - Contract	24,000	7,040	16,960	71 %
Landscape Maintenance - Other	3,000	3,040	(40)	(1)%
Plant Replacement Program	2,000	1,797	204	10 %
Irrigation Maintenance	4,000	0	4,000	100 %
Pool Maintenance	9,000	2,800	6,200	69 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	5,372	4,628	46 %
Capital Reserves	<u>6,500</u>	<u>380</u>	<u>6,120</u>	<u>94 %</u>
<b>Total Expenditures</b>	<u>171,980</u>	<u>59,091</u>	<u>112,889</u>	<u>66 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>109,170</u>	<u>109,170</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>109,170</u>	<u>109,170</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	<u>0</u>	<u>177,457</u>	<u>177,457</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2020 Through 1/31/2021  
 (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	134,450	137,200	2,750	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>15</u>	<u>15</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>134,450</u>	<u>137,215</u>	<u>2,765</u>	<u>2 %</u>
<b>Expenditures</b>				
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>
<b>Total Expenditures</b>	<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>54,215</u>	<u>54,215</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>54,215</u>	<u>54,215</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>304,929</u>	<u>304,929</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2020 Through 1/31/2021  
 (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	22,220	22,632	412	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>22,220</u>	<u>22,633</u>	<u>413</u>	<u>2 %</u>
<b>Expenditures</b>				
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>
<b>Total Expenditures</b>	<u>22,220</u>	<u>13,745</u>	<u>8,475</u>	<u>38 %</u>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<u>0</u>	<u>8,888</u>	<u>8,888</u>	<u>0 %</u>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<u>0</u>	<u>8,888</u>	<u>8,888</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>	0	28,922	28,922	0 %
<b>Fund Balance - End of Period</b>	<u>0</u>	<u>37,810</u>	<u>37,810</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

302 - Capital Projects - Series 2013  
From 10/1/2020 Through 1/31/2021  
(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 10/1/2020 Through 1/31/2021  
 (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: 01/31/21  
Reconciliation Date: 1/31/2021  
Status: Locked

Bank Balance	176,395.07
Less Outstanding Checks/Vouchers	915.53
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	175,479.54
Balance Per Books	<u>175,479.54</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: 01/31/21

Reconciliation Date: 1/31/2021

Status: Locked

**Outstanding Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2335	1/8/2021	Series 2013 FY21 Tax Dist ID 512	265.53	Mirabella CDD
2343	1/21/2021	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			915.53	

**Mirabella**  
**Reconcile Cash Accounts**

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 01/31/21

Reconciliation Date: 1/31/2021

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2314	12/4/2020	Series 2013 FY21 Tax Dist ID 507	123,952.49	Mirabella CDD
2320	12/9/2020	Series 2013 FY21 Tax Dist ID 509	3,907.36	Mirabella CDD
2321	12/9/2020	Series 2015 FY21 Tax Dist ID 509	644.55	Mirabella CDD
2322	12/17/2020	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2326	12/23/2020	System Generated Check/Voucher	106.70	BOCC
2331	1/4/2021	System Generated Check/Voucher	2,405.88	Meritus Districts
2332	1/7/2021	System Generated Check/Voucher	2,400.00	Spearem Enterprises LLC
2333	1/7/2021	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2334	1/8/2021	Series 2015 FY21 Tax Dist ID 512	43.80	Mirabella CDD
2336	1/14/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2337	1/14/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2338	1/21/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2339	1/21/2021	System Generated Check/Voucher	371.50	South Shore Landscape & Lawn, Inc.
2340	1/21/2021	System Generated Check/Voucher	2,611.00	Spearem Enterprises LLC
2341	1/21/2021	System Generated Check/Voucher	104.98	Bright House Networks
2342	1/21/2021	System Generated Check/Voucher	115.00	Suzanna M. Kimball
Cleared Checks/Vouchers			138,935.24	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 01/31/21  
Reconciliation Date: 1/31/2021  
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR143	1/8/2021	Tax Distribution - 01.08.21	634.76	
Cleared Deposits			634.76	