

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 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 4/30/2021  
(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	149,334	0	0	0	0	0	149,334
Investment-Revenue 2013 (3900)	0	104,832	0	0	0	0	104,832
Investment-Sinking 2013 (3901)	0	3	0	0	0	0	3
Investment-Interest 2013 (3902)	0	52,351	0	0	0	0	52,351
Investment-Prepayment 2013 (3905)	0	272	0	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,801	0	0	0	0	150,801
Investment-Construction 2013 (3908)	0	0	0	0	0	0	0
Investment-Interest 2015 (5000)	0	0	8,595	0	0	0	8,595
Investment-Sinking 2015 (5002)	0	0	0	0	0	0	0
Investment-Prepayment 2015 (5003)	0	0	500	0	0	0	500
Investment-Reserve 2015 (5004)	0	0	11,310	0	0	0	11,310
Investment-Revenue 2015 (5005)	0	0	17,954	0	0	0	17,954
Accounts Receivable - Other	102	0	0	0	0	0	102
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	1,818	0	0	0	0	0	1,818
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>	<u>154,273</u>	<u>308,260</u>	<u>38,359</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,500</u>	<u>3,900,467</u>
<b>Liabilities</b>							
Accounts Payable	1,742	0	0	0	0	0	1,742
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>	<u>1,742</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,500</u>	<u>1,798,242</u>

**Mirabella**  
**Balance Sheet**

As of 4/30/2021  
(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	84,245	57,546	9,437	0	0	0	151,228
Total Fund Equity & Other Credits	<u>152,532</u>	<u>308,260</u>	<u>38,359</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,102,225</u>
Total Liabilities & Fund Equity	<u><u>154,273</u></u>	<u><u>308,260</u></u>	<u><u>38,359</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,500</u></u>	<u><u>3,900,467</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2020 Through 4/30/2021  
 (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	172,227	247	0 %
Interest Earnings				
Interest Earnings	0	120	120	0 %
<b>Total Revenues</b>	<b>171,980</b>	<b>172,347</b>	<b>367</b>	<b>0 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	0	1,200	(1,200)	0 %
Financial & Administrative				
District Manager	27,000	15,750	11,250	42 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	3,299	2,356	42 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	43	157	79 %
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	1,021	179	15 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	1,231	2,769	69 %
Electric Utility Services				
Electric Utility Services	30,500	14,093	16,407	54 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,001	999	50 %
Other Physical Environment				
Waterway Management Program	3,000	1,319	1,681	56 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	4,209	7,791	65 %
Landscape Maintenance - Contract	24,000	10,560	13,440	56 %
Landscape Maintenance - Other	3,000	3,040	(40)	(1)%
Plant Replacement Program	2,000	3,557	(1,557)	(78)%
Irrigation Maintenance	4,000	350	3,650	91 %
Pool Maintenance	9,000	4,518	4,482	50 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	7,382	2,618	26 %
Capital Reserves	6,500	380	6,120	94 %
Parks & Recreation				
Security	0	17	(17)	0 %
<b>Total Expenditures</b>	<b>171,980</b>	<b>88,102</b>	<b>83,878</b>	<b>49 %</b>
Excess of Revenues Over/(Under) Expenditures	0	84,245	84,245	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	84,245	84,245	0 %
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	0	152,532	152,532	0 %

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2020 Through 4/30/2021  
 (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	140,524	6,074	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>22</u>	<u>22</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>134,450</u>	<u>140,546</u>	<u>6,096</u>	<u>5 %</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>57,546</u>	<u>57,546</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>57,546</u>	<u>57,546</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>308,260</u>	<u>308,260</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2020 Through 4/30/2021  
 (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	23,181	961	4 %
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>23,182</u>	<u>962</u>	<u>4 %</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>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>9,437</u>	<u>9,437</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>9,437</u>	<u>9,437</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	28,922	28,922	0 %
Fund Balance - End of Period	<u>0</u>	<u>38,359</u>	<u>38,359</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

302 - Capital Projects - Series 2013  
From 10/1/2020 Through 4/30/2021  
(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 4/30/2021  
(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: 04/30/21  
Reconciliation Date: 4/30/2021  
Status: Locked

Bank Balance	149,333.98
Less Outstanding Checks/Vouchers	0.00
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	149,333.98
Balance Per Books	<u>149,333.98</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: 04/30/21

Reconciliation Date: 4/30/2021

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2380	3/25/2021	System Generated Check/Voucher	199.50	Don Harrison Enterprises
2384	3/25/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2386	4/1/2021	System Generated Check/Voucher	2,402.97	Meritus Districts
2387	4/1/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2388	4/1/2021	System Generated Check/Voucher	98.75	Zebra Cleaning Team, Inc
2389	4/6/2021	Series 2015 FY21 Tax Dist ID 522	229.01	Mirabella CDD
2390	4/6/2021	Series 2013 FY21 Tax Dist ID 522	1,388.29	Mirabella CDD
2391	4/8/2021	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2392	4/15/2021	System Generated Check/Voucher	104.98	Bright House Networks
2393	4/15/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2394	4/22/2021	System Generated Check/Voucher	314.76	BOCC
2395	4/22/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2396	4/22/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2397	4/22/2021	System Generated Check/Voucher	2,202.44	Tampa Electric
Cleared Checks/Vouchers			8,995.70	
			8,995.70	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 04/30/21  
Reconciliation Date: 4/30/2021  
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR149	4/7/2021	Tax Distribution - 04.07.21	<u>3,318.79</u>	
Cleared Deposits			<u>3,318.79</u>	