

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2021



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

As of 5/31/2021
(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
Assets							
Cash-Operating Account	142,517	0	0	0	0	0	142,517
Investment-Revenue 2013 (3900)	0	104,834	0	0	0	0	104,834
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	0	0	0	0	0
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	1,346	0	0	0	0	0	1,346
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	1,517,691	1,517,691
Other	0	0	0	0	0	0	0
Total Assets	<u>146,985</u>	<u>256,162</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,000</u>	<u>3,831,486</u>
Liabilities							
Accounts Payable	7,198	0	0	0	0	0	7,198
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	286,000	286,000
Total Liabilities	<u>7,198</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,000</u>	<u>1,803,198</u>

Mirabella
Balance Sheet

As of 5/31/2021
(In Whole Numbers)

	<u>General Fund</u>	<u>Debt Service - Series 2013</u>	<u>Debt Service - Series 2015</u>	<u>Capital Projects - Series 2013</u>	<u>General Fixed Assets Account Group</u>	<u>General Long-Term Debt</u>	<u>Total</u>
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	<u>71,500</u>	<u>5,449</u>	<u>342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>77,291</u>
Total Fund Equity & Other Credits	<u>139,787</u>	<u>256,162</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,028,288</u>
Total Liabilities & Fund Equity	<u><u>146,985</u></u>	<u><u>256,162</u></u>	<u><u>29,264</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,000</u></u>	<u><u>3,831,486</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2020 Through 5/31/2021
 (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	172,227	247	0 %
Interest Earnings				
Interest Earnings	0	120	120	0 %
Total Revenues	171,980	172,347	367	0 %
Expenditures				
Legislative				
Supervisor Fees	0	1,200	(1,200)	0 %
Financial & Administrative				
District Manager	27,000	18,000	9,000	33 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	3,770	1,885	33 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	53	147	74 %
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	1,167	33	3 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	1,629	2,371	59 %
Electric Utility Services				
Electric Utility Services	30,500	16,443	14,057	46 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,274	726	36 %
Other Physical Environment				
Waterway Management Program	3,000	1,508	1,492	50 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	4,774	7,226	60 %
Landscape Maintenance - Contract	24,000	12,320	11,680	49 %
Landscape Maintenance - Other	3,000	3,040	(40)	(1)%
Plant Replacement Program	2,000	3,557	(1,557)	(78)%
Irrigation Maintenance	4,000	630	3,370	84 %
Pool Maintenance	9,000	5,408	3,592	40 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	7,382	2,618	26 %
Capital Reserves	6,500	3,542	2,958	46 %
Parks & Recreation				
Security	0	17	(17)	0 %
Total Expenditures	171,980	100,847	71,133	41 %
Excess of Revenues Over/(Under) Expenditures	0	71,500	71,500	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	71,500	71,500	0 %
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	0	139,787	139,787	0 %

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 5/31/2021
 (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	140,524	6,074	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>25</u>	<u>25</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>140,549</u>	<u>6,099</u>	<u>5 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	104,450	105,100	(650)	(1)%
Principal-Series 2013	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>134,450</u>	<u>135,100</u>	<u>(650)</u>	<u>(0)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>5,449</u>	<u>5,449</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,449</u>	<u>5,449</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>256,162</u>	<u>256,162</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 5/31/2021
 (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	23,181	961	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1</u>	<u>1</u>	<u>0 %</u>
Total Revenues	<u>22,220</u>	<u>23,182</u>	<u>962</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,220	17,340	(120)	(1)%
Principal-Series 2015	5,000	5,000	0	0 %
Prepayments	<u>0</u>	<u>500</u>	<u>(500)</u>	<u>0 %</u>
Total Expenditures	<u>22,220</u>	<u>22,840</u>	<u>(620)</u>	<u>(3)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>342</u>	<u>342</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>342</u>	<u>342</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	28,922	28,922	0 %
Fund Balance - End of Period	<u>0</u>	<u>29,264</u>	<u>29,264</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2020 Through 5/31/2021
(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 5/31/2021
(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: 05/31/21
Reconciliation Date: 5/31/2021
Status: Locked

Bank Balance	142,516.51
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	142,516.51
Balance Per Books	<u>142,516.51</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: 05/31/21

Reconciliation Date: 5/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2398	5/1/2021	System Generated Check/Voucher	2,406.03	Meritus Districts
2399	5/1/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2400	5/1/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2401	5/1/2021	System Generated Check/Voucher	648.15	Zebra Cleaning Team, Inc
2402	5/6/2021	System Generated Check/Voucher	349.65	South Shore Landscape & Lawn, Inc.
2403	5/6/2021	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2404	5/6/2021	System Generated Check/Voucher	199.50	Straley Robin Vericker
2405	5/6/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2406	5/6/2021	System Generated Check/Voucher	110.88	Zebra Cleaning Team, Inc
2407	5/13/2021	System Generated Check/Voucher	114.98	Bright House Networks
2408	5/13/2021	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2409	5/20/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2410	5/20/2021	System Generated Check/Voucher	2,349.79	Tampa Electric
Cleared Checks/Vouchers			<u>6,817.47</u>	