

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 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 6/30/2021  
(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	125,313	0	0	0	0	0	125,313
Investment-Revenue 2013 (3900)	0	104,835	0	0	0	0	104,835
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	150,804	0	0	0	0	150,804
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	875	0	0	0	0	0	875
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
<b>Total Assets</b>	<u>129,310</u>	<u>256,165</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,000</u>	<u>3,813,813</u>
<b>Liabilities</b>							
Accounts Payable	45	0	0	0	0	0	45
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
<b>Total Liabilities</b>	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,000</u>	<u>1,796,045</u>

**Mirabella**  
**Balance Sheet**

As of 6/30/2021  
(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	60,978	5,451	342	0	0	0	66,771
Total Fund Equity & Other Credits	<u>129,265</u>	<u>256,165</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,017,768</u>
Total Liabilities & Fund Equity	<u><u>129,310</u></u>	<u><u>256,165</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>3,813,813</u></u>

**Mirabella**  
**Statement of Revenues and Expenditures**

001 - General Fund  
From 10/1/2020 Through 6/30/2021  
(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	20,250	6,750	25 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	4,241	1,414	25 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	59	141	70 %
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	450	(275)	(157)%
Office Supplies	100	0	100	100 %
Website Administration	1,200	1,312	(112)	(9)%
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	18,624	11,876	39 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,473	527	26 %
Other Physical Environment				
Waterway Management Program	3,000	1,696	1,304	43 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	5,714	6,286	52 %
Landscape Maintenance - Contract	24,000	15,840	8,160	34 %
Landscape Maintenance - Other	3,000	3,040	(40)	(1)%
Plant Replacement Program	2,000	1,797	204	10 %
Irrigation Maintenance	4,000	630	3,370	84 %
Pool Maintenance	9,000	6,298	2,702	30 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	8,598	1,402	14 %
Capital Reserves	6,500	3,542	2,958	46 %
Parks & Recreation				
Security	0	17	(17)	0 %
<b>Total Expenditures</b>	<b>171,980</b>	<b>111,369</b>	<b>60,611</b>	<b>35 %</b>
Excess of Revenues Over/(Under) Expenditures	0	60,978	60,978	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	60,978	60,978	0 %
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	0	129,265	129,265	0 %

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2020 Through 6/30/2021  
 (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>27</u>	<u>27</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>140,551</u>	<u>6,101</u>	<u>5 %</u>
<b>Expenditures</b>				
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>5,451</u>	<u>5,451</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,451</u>	<u>5,451</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>256,165</u>	<u>256,165</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2020 Through 6/30/2021  
 (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	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>
<b>Total Expenditures</b>	<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 6/30/2021  
(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 6/30/2021  
(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: 06/30/21  
Reconciliation Date: 6/30/2021  
Status: Locked

Bank Balance	126,822.70
Less Outstanding Checks/Vouchers	1,510.00
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	125,312.70
Balance Per Books	<u>125,312.70</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: 06/30/21

Reconciliation Date: 6/30/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2428	6/24/2021	System Generated Check/Voucher	530.00	Spearem Enterprises LLC
2429	6/24/2021	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2431	6/24/2021	System Generated Check/Voucher	890.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			<u>1,510.00</u>	

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

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 06/30/21

Reconciliation Date: 6/30/2021

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2411	6/1/2021	System Generated Check/Voucher	275.00	Florida Department of Health in Hillsborough County
2412	6/1/2021	System Generated Check/Voucher	273.54	BOCC
2413	6/1/2021	System Generated Check/Voucher	2,401.95	Meritus Districts
2414	6/1/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2415	6/1/2021	System Generated Check/Voucher	2,040.43	South Shore Landscape & Lawn, Inc.
2416	6/1/2021	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2417	6/1/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2418	6/1/2021	System Generated Check/Voucher	890.00	Zebra Cleaning Team, Inc
2419	6/3/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2420	6/10/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2421	6/10/2021	System Generated Check/Voucher	398.50	Straley Robin Vericker
2422	6/10/2021	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2423	6/10/2021	System Generated Check/Voucher	3,161.76	Zebra Cleaning Team, Inc
2424	6/17/2021	System Generated Check/Voucher	114.98	Bright House Networks
2425	6/24/2021	System Generated Check/Voucher	198.20	BOCC
2426	6/24/2021	System Generated Check/Voucher	1,216.12	Meritus Districts
2427	6/24/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2430	6/24/2021	System Generated Check/Voucher	2,181.35	Tampa Electric
Cleared Checks/Vouchers			15,693.81	
			15,693.81	