

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2021



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

As of 8/31/2021
(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	99,244	0	0	0	0	0	99,244
Investment-Revenue 2013 (3900)	0	104,840	0	0	0	0	104,840
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	267	0	0	0	0	0	267
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	(68)	0	0	0	0	0	(68)
Prepaid Property Insurance	0	0	0	0	0	0	0
Deposits	2,694	0	0	0	0	0	2,694
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>102,137</u>	<u>256,169</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,000</u>	<u>3,786,646</u>
Liabilities							
Accounts Payable	2,326	0	0	0	0	0	2,326
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>2,326</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,000</u>	<u>1,798,326</u>

Mirabella
Balance Sheet

As of 8/31/2021
(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	<u>31,525</u>	<u>5,455</u>	<u>342</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,322</u>
Total Fund Equity & Other Credits	<u>99,812</u>	<u>256,169</u>	<u>29,264</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,988,320</u>
Total Liabilities & Fund Equity	<u><u>102,137</u></u>	<u><u>256,169</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>3,786,646</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2020 Through 8/31/2021
 (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	125	125	0 %
Total Revenues	171,980	172,352	372	0 %
Expenditures				
Legislative				
Supervisor Fees	0	2,400	(2,400)	0 %
Financial & Administrative				
District Manager	27,000	24,750	2,250	8 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	7,339	(1,684)	(30)%
Auditing Services	5,300	5,000	300	6 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	88	112	56 %
Public Officials Insurance	2,500	2,421	79	3 %
Legal Advertising	1,500	2,959	(1,459)	(97)%
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	450	(275)	(157)%
Office Supplies	100	0	100	100 %
Website Administration	1,200	1,100	100	8 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	4,000	2,465	1,535	38 %
Electric Utility Services				
Electric Utility Services	30,500	22,982	7,518	25 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,607	393	20 %
Other Physical Environment				
Waterway Management Program	3,000	2,073	927	31 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	7,606	4,394	37 %
Landscape Maintenance - Contract	24,000	19,360	4,640	19 %
Landscape Maintenance - Other	3,000	3,090	(90)	(3)%
Plant Replacement Program	2,000	1,797	204	10 %
Irrigation Maintenance	4,000	630	3,370	84 %
Pool Maintenance	9,000	8,367	633	7 %
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 %
Total Expenditures	171,980	140,827	31,153	18 %
Excess of Revenues Over/(Under) Expenditures	0	31,525	31,525	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	31,525	31,525	0 %
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	0	99,812	99,812	0 %

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 8/31/2021
 (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>31</u>	<u>31</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>140,555</u>	<u>6,105</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>5,455</u>	<u>5,455</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,455</u>	<u>5,455</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>256,169</u>	<u>256,169</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 8/31/2021
 (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>2</u>	<u>2</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 8/31/2021
(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 8/31/2021
(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: 08/31/2021
Reconciliation Date: 8/31/2021
Status: Locked

Bank Balance	101,540.04
Less Outstanding Checks/Vouchers	2,296.34
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	99,243.70
Balance Per Books	<u>99,243.70</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: 08/31/2021
Reconciliation Date: 8/31/2021
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2460	8/26/2021	System Generated Check/Voucher	63.98	BOCC
2461	8/26/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2462	8/26/2021	System Generated Check/Voucher	2,187.36	Tampa Electric
Outstanding Checks/Vouchers			<u>2,296.34</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 08/31/2021

Reconciliation Date: 8/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2445	7/22/2021	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2447	8/2/2021	System Generated Check/Voucher	2,360.67	Meritus Districts
2448	8/2/2021	System Generated Check/Voucher	746.55	Straley Robin Vericker
2449	8/2/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2450	8/2/2021	System Generated Check/Voucher	503.50	Times Publishing Company
2451	8/9/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2452	8/9/2021	System Generated Check/Voucher	2,155.00	U.S. Bank
2453	8/19/2021	System Generated Check/Voucher	685.00	Hawkins Service Co.
2454	8/19/2021	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2455	8/19/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2456	8/19/2021	System Generated Check/Voucher	200.00	Spearem Enterprises LLC
2457	8/19/2021	System Generated Check/Voucher	114.98	Bright House Networks
2458	8/19/2021	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2459	8/19/2021	System Generated Check/Voucher	288.63	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			9,297.82	
			9,297.82	