

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2020



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

As of 12/31/2020
(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	185,896	0	0	0	0	0	185,896
Investment-Revenue 2013 (3900)	0	153,324	0	0	0	0	153,324
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	15	0	0	0	15
Investment-Reserve 2015 (5004)	0	0	11,310	0	0	0	11,310
Investment-Revenue 2015 (5005)	0	0	26,441	0	0	0	26,441
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	3,703	0	0	0	0	0	3,703
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
Total Assets	192,618	304,654	37,766	0	1,603,075	1,796,500	3,934,613
Liabilities							
Accounts Payable	2,400	0	0	0	0	0	2,400
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
Total Liabilities	2,400	0	0	0	0	1,796,500	1,798,900

Mirabella
Balance Sheet

As of 12/31/2020
(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	121,932	53,940	8,844	0	0	0	184,715
Total Fund Equity & Other Credits	<u>190,218</u>	<u>304,654</u>	<u>37,766</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,135,713</u>
Total Liabilities & Fund Equity	<u>192,618</u>	<u>304,654</u>	<u>37,766</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,500</u>	<u>3,934,613</u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2020 Through 12/31/2020
 (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	167,827	(4,153)	(2)%
Total Revenues	<u>171,980</u>	<u>167,827</u>	<u>(4,153)</u>	<u>(2)%</u>
Expenditures				
Legislative				
Supervisor Fees	0	600	(600)	0 %
Financial & Administrative				
District Manager	27,000	6,750	20,250	75 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	1,414	4,241	75 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	10	191	95 %
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	437	763	64 %
ADA Website Compliance	1,800	0	1,800	100 %
Legal Counsel				
District Counsel	4,000	244	3,756	94 %
Electric Utility Services				
Electric Utility Services	30,500	5,179	25,321	83 %
Water-Sewer Combination Services				
Water Utility Services	2,000	248	1,752	88 %
Other Physical Environment				
Waterway Management Program	3,000	565	2,435	81 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	2,090	9,910	83 %
Landscape Maintenance - Contract	24,000	5,280	18,720	78 %
Landscape Maintenance - Other	3,000	4,465	(1,465)	(49)%
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	0	4,000	100 %
Pool Maintenance	9,000	2,150	6,850	76 %
Security System - Contract	3,000	0	3,000	100 %
Capital Outlay	10,000	2,450	7,550	75 %
Capital Reserves	6,500	380	6,120	94 %
Total Expenditures	<u>171,980</u>	<u>45,896</u>	<u>126,084</u>	<u>73 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>121,932</u>	<u>121,932</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>121,932</u>	<u>121,932</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	68,287	68,287	0 %
Fund Balance - End of Period	<u>0</u>	<u>190,218</u>	<u>190,218</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 12/31/2020
 (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	136,934	2,484	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>6</u>	<u>6</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>136,940</u>	<u>2,490</u>	<u>2 %</u>
Expenditures				
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>
Total Expenditures	<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>53,940</u>	<u>53,940</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>53,940</u>	<u>53,940</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>304,654</u>	<u>304,654</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 12/31/2020
 (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	22,588	368	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Total Revenues	<u>22,220</u>	<u>22,589</u>	<u>369</u>	<u>2 %</u>
Expenditures				
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>
Total Expenditures	<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>8,844</u>	<u>8,844</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,844</u>	<u>8,844</u>	<u>0 %</u>
Fund Balance - Beginning of Period	<u>0</u>	<u>28,922</u>	<u>28,922</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>37,766</u>	<u>37,766</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2020 Through 12/31/2020
(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	0	0	0	0 %
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 12/31/2020
(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: 12/31/20
Reconciliation Date: 12/31/2020
Status: Locked

Bank Balance	314,695.55
Less Outstanding Checks/Vouchers	128,799.59
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	185,895.96
Balance Per Books	<u>185,895.96</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: 12/31/20

Reconciliation Date: 12/31/2020

Status: Locked

Outstanding 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
Outstanding Checks/Vouchers			128,799.59	
			128,799.59	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/20

Reconciliation Date: 12/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2295	11/12/2020	Series 2013 FY21 Tax Dist ID 499	1,488.62	Mirabella CDD
2297	11/16/2020	Series 2013 FY21 Tax Dist ID 502	5,679.85	Mirabella CDD
2303	11/24/2020	Series 2013 FY21 Tax Dist ID 503	1,906.03	Mirabella CDD
2304	11/24/2020	Series 2015 FY21 Tax Dist ID 503	314.42	Mirabella CDD
2305	12/1/2020	System Generated Check/Voucher	122.72	BOCC
2306	12/1/2020	System Generated Check/Voucher	2,405.33	Meritus Districts
2307	12/1/2020	System Generated Check/Voucher	125.00	Spearem Enterprises LLC
2308	12/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2309	12/1/2020	System Generated Check/Voucher	3,500.00	Wells Fargo Bank
2310	12/1/2020	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2311	12/3/2020	System Generated Check/Voucher	122.00	Straley Robin Vericker
2312	12/3/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2313	12/4/2020	Series 2015 FY21 Tax Dist ID 507	20,447.01	Mirabella CDD
2315	12/10/2020	System Generated Check/Voucher	200.00	Mindy Robyn Jacobson
2316	12/10/2020	System Generated Check/Voucher	11,505.00	South Shore Landscape & Lawn, Inc.
2317	12/10/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2318	12/10/2020	System Generated Check/Voucher	200.00	Trivia M. Kimbrough
2319	12/10/2020	System Generated Check/Voucher	200.00	Troy R. Gough
2323	12/17/2020	System Generated Check/Voucher	104.98	Bright House Networks
2324	12/17/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2325	12/23/2020	System Generated Check/Voucher	50.00	Carlton Lakes CDD
2327	12/23/2020	System Generated Check/Voucher	106.70	BOCC
2327	12/23/2020	System Generated Check/Voucher	(106.70)	BOCC
2328	12/23/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2329	12/23/2020	System Generated Check/Voucher	2,236.29	Tampa Electric
2330	12/23/2020	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12/31/20
Reconciliation Date: 12/31/2020
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
Cleared Checks/Vouchers			52,302.25	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/20

Reconciliation Date: 12/31/2020

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR140	12/4/2020	Tax Distribution - 12.04.20	296,316.06	
CR141	12/9/2020	Tax Distribution - 12.09.20	<u>9,340.79</u>	
Cleared Deposits			<u><u>305,656.85</u></u>	