

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 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 2/28/2021
(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	167,215	0	0	0	0	0	167,215
Investment-Revenue 2013 (3900)	0	155,531	0	0	0	0	155,531
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	150,809	0	0	0	0	150,809
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	26,804	0	0	0	26,804
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	2,760	0	0	0	0	0	2,760
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	102	0	0	0	0	0	102
Total Assets	<u>173,097</u>	<u>306,867</u>	<u>38,129</u>	<u>0</u>	<u>1,603,075</u>	<u>1,796,500</u>	<u>3,917,668</u>
Liabilities							
Accounts Payable	3,755	0	0	0	0	0	3,755
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	<u>3,755</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,796,500</u>	<u>1,800,255</u>

Mirabella
Balance Sheet

As of 2/28/2021
(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	101,055	56,153	9,207	0	0	0	166,415
Total Fund Equity & Other Credits	<u>169,342</u>	<u>306,867</u>	<u>38,129</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,117,413</u>
Total Liabilities & Fund Equity	<u><u>173,097</u></u>	<u><u>306,867</u></u>	<u><u>38,129</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,796,500</u></u>	<u><u>3,917,668</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2020 Through 2/28/2021

		Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues					
32520	Special Assessments - Service Charges				
1002	O&M Assmts - Tax Roll	171,980.00	170,525.14	(1,454.86)	(0.85)%
36100	Interest Earnings				
0001	Interest Earnings	0.00	120.48	120.48	0.00%
	Total Revenues	<u>171,980.00</u>	<u>170,645.62</u>	<u>(1,334.38)</u>	<u>(0.78)%</u>
Expenditures					
51100	Legislative				
1101	Supervisor Fees	0.00	600.00	(600.00)	0.00%
51300	Financial & Administrative				
3101	District Manager	27,000.00	11,250.00	15,750.00	58.33%
3103	District Engineer	1,750.00	0.00	1,750.00	100.00%
3104	Disclosure Report	5,000.00	5,000.00	0.00	0.00%
3105	Trustees Fees	5,655.00	2,356.21	3,298.79	58.33%
3202	Auditing Services	5,300.00	0.00	5,300.00	100.00%
3203	Arbitrage Rebate Calculation	650.00	0.00	650.00	100.00%
4101	Postage, Phone, Faxes, Copies	200.00	29.05	170.95	85.47%
4501	Public Officials Insurance	2,500.00	2,421.00	79.00	3.16%
4801	Legal Advertising	1,500.00	350.50	1,149.50	76.63%
4901	Bank Fees	150.00	0.00	150.00	100.00%
4902	Dues, Licenses & Fees	175.00	175.00	0.00	0.00%
5101	Office Supplies	100.00	0.00	100.00	100.00%
5103	Website Administration	1,200.00	729.15	470.85	39.24%
5104	ADA Website Compliance	1,800.00	1,500.00	300.00	16.67%
51400	Legal Counsel				
3107	District Counsel	4,000.00	396.90	3,603.10	90.08%
53100	Electric Utility Services				
4301	Electric Utility Services	30,500.00	9,719.11	20,780.89	68.13%
53600	Water-Sewer Combination Services				
4302	Water Utility Services	2,000.00	513.74	1,486.26	74.31%
53900	Other Physical Environment				
4307	Waterway Management Program	3,000.00	942.45	2,057.55	68.58%
4502	Property & Casualty Insurance	6,000.00	5,686.00	314.00	5.23%
4602	Clubhouse Facility Maintenance	12,000.00	2,844.90	9,155.10	76.29%
4604	Landscape Maintenance - Contract	24,000.00	8,800.00	15,200.00	63.33%
4605	Landscape Maintenance - Other	3,000.00	3,040.00	(40.00)	(1.33)%
4607	Plant Replacement Program	2,000.00	1,796.50	203.50	10.18%
4611	Irrigation Maintenance	4,000.00	0.00	4,000.00	100.00%
4617	Pool Maintenance	9,000.00	3,660.35	5,339.65	59.33%
4905	Security System - Contract	3,000.00	0.00	3,000.00	100.00%
6401	Capital Outlay	10,000.00	7,382.30	2,617.70	26.18%
6403	Capital Reserves	6,500.00	380.00	6,120.00	94.15%
57200	Parks & Recreation				
4904	Security	0.00	17.43	(17.43)	0.00%
	Total Expenditures	<u>171,980.00</u>	<u>69,590.59</u>	<u>102,389.41</u>	<u>59.54%</u>
	Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>101,055.03</u>	<u>101,055.03</u>	<u>0.00%</u>
	Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>101,055.03</u>	<u>101,055.03</u>	<u>0.00%</u>
	Fund Balance - Beginning of Period	0.00	68,286.86	68,286.86	0.00%
	Fund Balance - End of Period	<u>0.00</u>	<u>169,341.89</u>	<u>169,341.89</u>	<u>0.00%</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 2/28/2021

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
32510				
Special Assessments - Capital Improvements				
1001	134,450.00	139,135.69	4,685.69	3.49%
36100				
Interest Earnings				
0001	0.00	17.14	17.14	0.00%
Total Revenues	<u>134,450.00</u>	<u>139,152.83</u>	<u>4,702.83</u>	<u>3.50%</u>
Expenditures				
51700				
Debt Service Payments				
7001	104,450.00	53,000.00	51,450.00	49.26%
7002	30,000.00	30,000.00	0.00	0.00%
Total Expenditures	<u>134,450.00</u>	<u>83,000.00</u>	<u>51,450.00</u>	<u>38.27%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0.00</u>	<u>56,152.83</u>	<u>56,152.83</u>	<u>0.00%</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>56,152.83</u>	<u>56,152.83</u>	<u>0.00%</u>
Fund Balance - Beginning of Period	0.00	250,713.80	250,713.80	0.00%
Fund Balance - End of Period	<u>0.00</u>	<u>306,866.63</u>	<u>306,866.63</u>	<u>0.00%</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 2/28/2021

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
32510				
Special Assessments - Capital Improvements				
1001	22,220.00	22,951.61	731.61	3.29%
36100				
Interest Earnings				
0001	0.00	0.77	0.77	0.00%
Interest Earnings				
Total Revenues	<u>22,220.00</u>	<u>22,952.38</u>	<u>732.38</u>	<u>3.30%</u>
Expenditures				
51700				
Debt Service Payments				
7000	17,220.00	8,745.00	8,475.00	49.22%
Interest-Series 2015				
7003	5,000.00	5,000.00	0.00	0.00%
Principal-Series 2015				
Total Expenditures	<u>22,220.00</u>	<u>13,745.00</u>	<u>8,475.00</u>	<u>38.14%</u>
Excess of Revenues Over/(Under) Expenditures	0.00	9,207.38	9,207.38	0.00%
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0.00	9,207.38	9,207.38	0.00%
Fund Balance - Beginning of Period	0.00	28,921.92	28,921.92	0.00%
Fund Balance - End of Period	<u>0.00</u>	<u>38,129.30</u>	<u>38,129.30</u>	<u>0.00%</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
 From 10/1/2020 Through 2/28/2021

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over/(Under) Expenditures	0.00	0.00	0.00	0.00%
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0.00	0.00	0.00	0.00%
Fund Balance - Beginning of Period	0.00	0.01	0.01	0.00%
Fund Balance - End of Period	0.00	0.01	0.01	0.00%

Mirabella
Statement of Revenues and Expenditures

900 - General Fixed Assets Account Group
 From 10/1/2020 Through 2/28/2021

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance - Beginning of Period	0.00	1,603,074.97	1,603,074.97	0.00%
Fund Balance - End of Period	0.00	1,603,074.97	1,603,074.97	0.00%

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 02/28/21
Reconciliation Date: 2/28/2021
Status: Locked

Bank Balance	169,416.58
Less Outstanding Checks/Vouchers	2,201.34
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	167,215.24
Balance Per Books	<u>167,215.24</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: 02/28/21

Reconciliation Date: 2/28/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2335	1/8/2021	Series 2013 FY21 Tax Dist ID 512	265.53	Mirabella CDD
2353	2/4/2021	Series 2013 FY21 Tax Dist ID 516	1,935.81	Mirabella CDD
Outstanding Checks/Vouchers			2,201.34	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 02/28/21

Reconciliation Date: 2/28/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2343	1/21/2021	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
2344	2/1/2021	System Generated Check/Voucher	137.32	BOCC
2345	2/1/2021	System Generated Check/Voucher	2,405.33	Meritus Districts
2346	2/1/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2347	2/1/2021	System Generated Check/Voucher	2,205.42	Tampa Electric
2348	2/4/2021	System Generated Check/Voucher	1,500.00	ADA Site Compliance
2349	2/4/2021	System Generated Check/Voucher	231.00	Julian Guri
2350	2/4/2021	System Generated Check/Voucher	80.00	Spearem Enterprises LLC
2351	2/4/2021	System Generated Check/Voucher	75.00	Straley Robin Vericker
2352	2/4/2021	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2354	2/4/2021	Series 2015 FY21 Tax Dist ID 516	319.33	Mirabella CDD
2355	2/11/2021	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2356	2/11/2021	System Generated Check/Voucher	1,850.00	Spearem Enterprises LLC
2357	2/18/2021	System Generated Check/Voucher	17.43	Hillsborough County Sheriff's Office
2358	2/18/2021	System Generated Check/Voucher	104.98	Bright House Networks
2359	2/18/2021	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2360	2/18/2021	System Generated Check/Voucher	101.85	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			11,617.66	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 02/28/21

Reconciliation Date: 2/28/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR140-1	2/4/2021	Tax Distribution - 02.04.21	4,627.68	
CR146-2	2/4/2021	Interest Distribution - 02.04.21	11.49	
			<hr/>	
Cleared Deposits			4,639.17	
			<hr/> <hr/>	