

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2019



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 10/31/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets						
Cash-Operating Account	21,083	0	0	0	0	21,083
Investment-Revenue 2013 (3900)	0	9,035	0	0	0	9,035
Investment-Sinking 2013 (3901)	0	30,002	0	0	0	30,002
Investment-Interest 2013 (3902)	0	54,146	0	0	0	54,146
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,996	0	0	0	150,996
Investment-Interest 2015 (5000)	0	0	0	0	0	0
Investment-Sinking 2015 (5002)	0	0	0	0	0	0
Investment-Prepayment 2015 (5003)	0	0	15	0	0	15
Investment-Reserve 2015 (5004)	0	0	11,340	0	0	11,340
Investment-Revenue 2015 (5005)	0	0	17,162	0	0	17,162
Due From Developer	0	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0	0
Assessments Receivable - Off Roll	0	0	0	0	0	0
Due From General Fund	0	0	0	0	0	0
Prepaid Items	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0	0
Prepaid Trustee Fees	0	0	0	0	0	0
Prepaid Property Insurance	0	0	0	0	0	0
Deposits	3,020	0	0	0	0	3,020
Construction Work In Progress	0	0	0	1,603,075	0	1,603,075
Amount Available-Debt Service	0	0	0	0	271,261	271,261
Amount To Be Provided-Debt Service	0	0	0	0	1,595,739	1,595,739
Other	0	0	0	0	0	0
Total Assets	<u>24,103</u>	<u>244,451</u>	<u>28,517</u>	<u>1,603,075</u>	<u>1,867,000</u>	<u>3,767,146</u>
Liabilities						
Accounts Payable	4,410	0	0	0	0	4,410
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Accrued Expenses Payable	7	0	0	0	0	7
Deposits	500	0	0	0	0	500
Revenue Bonds Payable - Series 2013	0	0	0	0	1,570,000	1,570,000
Revenue Bonds Payable - Series 2015	0	0	0	0	297,000	297,000
Total Liabilities	<u>4,917</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,867,000</u>	<u>1,871,917</u>

Fund Equity & Other Credits

Mirabella
Balance Sheet

As of 10/31/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Fund Balance-All Other Reserves	0	244,136	28,477	0	0	272,614
Fund Balance-Unreserved	44,811	0	0	0	0	44,811
Investment In General Fixed Assets	0	0	0	1,603,075	0	1,603,075
Other	(25,624)	315	40	0	0	(25,270)
Total Fund Equity & Other Credits	<u>19,187</u>	<u>244,451</u>	<u>28,517</u>	<u>1,603,075</u>	<u>0</u>	<u>1,895,229</u>
Total Liabilities & Fund Equity	<u>24,103</u>	<u>244,451</u>	<u>28,517</u>	<u>1,603,075</u>	<u>1,867,000</u>	<u>3,767,146</u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2019 Through 10/31/2019
 (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	181,980	0	(181,980)	(100)%
Total Revenues	<u>181,980</u>	<u>0</u>	<u>(181,980)</u>	<u>(100)%</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	2,250	24,750	92 %
District Engineer	2,100	0	2,100	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	5,113	542	10 %
Auditing Services	5,100	0	5,100	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	300	0	300	100 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	1,500	327	1,173	78 %
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,750	0	1,750	100 %
Legal Counsel				
District Counsel	5,000	161	4,839	97 %
Electric Utility Services				
Electric Utility Services	30,500	758	29,742	98 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	25	1,975	99 %
Other Physical Environment				
Waterway Management Program	4,000	183	3,817	95 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	841	11,159	93 %
Landscape Maintenance - Contract	38,000	2,441	35,560	94 %
Landscape Maintenance - Other	3,000	0	3,000	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	0	4,000	100 %
Pool Maintenance	9,000	750	8,250	92 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	0	12,000	100 %
Total Expenditures	<u>181,980</u>	<u>25,624</u>	<u>156,356</u>	<u>86 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(25,624)</u>	<u>(25,624)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(25,624)</u>	<u>(25,624)</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	<u>0</u>	<u>44,811</u>	<u>44,811</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>44,811</u>	<u>44,811</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>19,187</u>	<u>19,187</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2019 Through 10/31/2019
 (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	130,950	0	(130,950)	(100)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>315</u>	<u>315</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>315</u>	<u>(130,635)</u>	<u>(100)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	105,950	0	105,950	100 %
Principal-Series 2013	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>100 %</u>
Total Expenditures	<u>130,950</u>	<u>0</u>	<u>130,950</u>	<u>100 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>315</u>	<u>315</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>315</u>	<u>315</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	<u>0</u>	<u>244,136</u>	<u>244,136</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>244,136</u>	<u>244,136</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>244,451</u>	<u>244,451</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2019 Through 10/31/2019
 (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	22,580	0	(22,580)	(100)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>40</u>	<u>40</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>40</u>	<u>(22,540)</u>	<u>(100)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,580	0	17,580	100 %
Principal-Series 2015	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
Total Expenditures	<u>22,580</u>	<u>0</u>	<u>22,580</u>	<u>100 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>40</u>	<u>40</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>40</u>	<u>40</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	<u>0</u>	<u>28,477</u>	<u>28,477</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>28,477</u>	<u>28,477</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>28,517</u>	<u>28,517</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/19
Reconciliation Date: 10/31/2019
Status: Locked

Bank Balance	27,670.91
Less Outstanding Checks/Vouchers	6,587.66
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	21,083.25
Balance Per Books	<u>21,083.25</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: 10/31/19

Reconciliation Date: 10/31/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1997	6/1/2019	System Generated Check/Voucher	100.00	Southeastern Tax Professionals, Inc.
2080	10/22/2019	Series 2013 FY19 Tax Dist ID ExFess	1,160.66	Mirabella CDD
2083	10/24/2019	System Generated Check/Voucher	5,000.00	Lerner Reporting Services, Inc.
2085	10/24/2019	System Generated Check/Voucher	327.00	Times Publishing Company
Outstanding Checks/Vouchers			6,587.66	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 10/31/19

Reconciliation Date: 10/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2062	9/19/2019	System Generated Check/Voucher	100.00	William Goodman
2064	10/1/2019	System Generated Check/Voucher	77.23	BOCC
2065	10/1/2019	System Generated Check/Voucher	2,260.00	Meritus Districts
2066	10/1/2019	System Generated Check/Voucher	100.00	Michael Osorio
2067	10/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2068	10/1/2019	System Generated Check/Voucher	2,484.92	Tampa Electric
2069	10/1/2019	System Generated Check/Voucher	2,999.34	Yellowstone Landscape
2070	10/1/2019	System Generated Check/Voucher	430.60	Zebra Cleaning Team, Inc
2071	10/3/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2072	10/10/2019	System Generated Check/Voucher	175.00	Department of Economic Opportunity
2073	10/10/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2074	10/17/2019	System Generated Check/Voucher	183.00	Aquatic Systems, Inc.
2075	10/17/2019	System Generated Check/Voucher	7,601.00	Egis Insurance Advisors LLC
2076	10/17/2019	System Generated Check/Voucher	260.00	Ryder Residential and Commercial, LLC
2077	10/17/2019	System Generated Check/Voucher	84.99	Bright House Networks
2078	10/17/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2079	10/17/2019	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
2081	10/22/2019	Series 2015 FY19 Tax Dist ID ExFess	191.46	Mirabella CDD
2082	10/24/2019	System Generated Check/Voucher	128.01	BOCC
2084	10/24/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2086	10/24/2019	System Generated Check/Voucher	2,348.19	Tampa Electric
2087	10/24/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			22,839.24	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/19
Reconciliation Date: 10/31/2019
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR107	10/22/2019	FY19 Excess Fees - 10.22.19	<u>2,695.57</u>
Cleared Deposits				<u>2,695.57</u>