

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2020



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

As of 10/31/2020
(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	48,509	0	0	0	0	0	48,509
Investment-Revenue 2013 (3900)	0	99,388	0	0	0	0	99,388
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	150,801	0	0	0	0	150,801
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	17,597	0	0	0	17,597
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	1,455	0	0	0	0	0	1,455
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	1,553,191	1,553,191
Other	0	0	0	0	0	0	0
Total Assets	<u>52,985</u>	<u>250,716</u>	<u>28,922</u>	<u>0</u>	<u>1,603,075</u>	<u>1,831,500</u>	<u>3,767,198</u>
Liabilities							
Accounts Payable	1,867	0	0	0	0	0	1,867
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	1,540,000	1,540,000
Revenue Bonds Payable - Series 2015	0	0	0	0	0	291,500	291,500
Total Liabilities	<u>1,867</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,831,500</u>	<u>1,833,367</u>

Mirabella
Balance Sheet

As of 10/31/2020
(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	71,830	0	0	0	0	0	71,830
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	(20,712)	2	0	0	0	0	(20,710)
Total Fund Equity & Other Credits	<u>51,118</u>	<u>250,716</u>	<u>28,922</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,933,831</u>
Total Liabilities & Fund Equity	<u><u>52,985</u></u>	<u><u>250,716</u></u>	<u><u>28,922</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,831,500</u></u>	<u><u>3,767,198</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2020 Through 10/31/2020
 (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	0	(171,980)	(100)%
Total Revenues	<u>171,980</u>	<u>0</u>	<u>(171,980)</u>	<u>(100)%</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	2,250	24,750	92 %
District Engineer	1,750	0	1,750	100 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	180	5,475	97 %
Auditing Services	5,300	0	5,300	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	200	7	193	97 %
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	146	1,054	88 %
ADA Website Compliance	1,800	0	1,800	100 %
Legal Counsel				
District Counsel	4,000	167	3,833	96 %
Electric Utility Services				
Electric Utility Services	30,500	2,278	28,222	93 %
Water-Sewer Combination Services				
Water Utility Services	2,000	69	1,931	97 %
Other Physical Environment				
Waterway Management Program	3,000	188	2,812	94 %
Property & Casualty Insurance	6,000	5,686	314	5 %
Clubhouse Facility Maintenance	12,000	355	11,645	97 %
Landscape Maintenance - Contract	24,000	0	24,000	100 %
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	3,000	0	3,000	100 %
Capital Outlay	10,000	310	9,690	97 %
Capital Reserves	6,500	380	6,120	94 %
Total Expenditures	<u>171,980</u>	<u>20,712</u>	<u>151,268</u>	<u>88 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(20,712)</u>	<u>(20,712)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(20,712)</u>	<u>(20,712)</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	71,830	71,830	0 %
Fund Balance - End of Period	<u>0</u>	<u>51,118</u>	<u>51,118</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2020 Through 10/31/2020
 (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	0	(134,450)	(100)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>2</u>	<u>2</u>	<u>0 %</u>
Total Revenues	<u>134,450</u>	<u>2</u>	<u>(134,448)</u>	<u>(101)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	104,450	0	104,450	100 %
Principal-Series 2013	<u>30,000</u>	<u>0</u>	<u>30,000</u>	<u>100 %</u>
Total Expenditures	<u>134,450</u>	<u>0</u>	<u>134,450</u>	<u>100 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>2</u>	<u>2</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>2</u>	<u>2</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	250,714	250,714	0 %
Fund Balance - End of Period	<u>0</u>	<u>250,716</u>	<u>250,716</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2020 Through 10/31/2020
 (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	0	(22,220)	(100)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Total Revenues	<u>22,220</u>	<u>0</u>	<u>(22,220)</u>	<u>(101)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,220	0	17,220	100 %
Principal-Series 2015	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>100 %</u>
Total Expenditures	<u>22,220</u>	<u>0</u>	<u>22,220</u>	<u>100 %</u>
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	28,922	28,922	0 %
Fund Balance - End of Period	<u>0</u>	<u>28,922</u>	<u>28,922</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

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

Bank Balance	49,836.17
Less Outstanding Checks/Vouchers	1,326.92
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	48,509.25
Balance Per Books	<u>48,509.25</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: 10/31/20

Reconciliation Date: 10/31/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2287	10/27/2020	Series 2013 FY20 Tax Dist ID Excess Fees	1,139.03	Mirabella CDD
2288	10/27/2020	Series 2015 FY20 Tax Dist ID Excess Fees	187.89	Mirabella CDD
Outstanding Checks/Vouchers			1,326.92	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 10/31/20

Reconciliation Date: 10/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1997	6/1/2019	System Generated Check/Voucher	100.00	Southeastern Tax Professionals, Inc.
1997	6/1/2019	System Generated Check/Voucher	(100.00)	Southeastern Tax Professionals, Inc.
2220	7/9/2020	System Generated Check/Voucher	(339.51)	R&R Property Maintenance LLC
2220	7/9/2020	System Generated Check/Voucher	339.51	R&R Property Maintenance LLC
2263	9/24/2020	System Generated Check/Voucher	61.90	BOCC
2264	9/24/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2266	10/1/2020	System Generated Check/Voucher	2,402.63	Meritus Districts
2267	10/1/2020	System Generated Check/Voucher	6,857.50	Mo'zArt Designs
2268	10/1/2020	System Generated Check/Voucher	775.00	Spearem Enterprises LLC
2269	10/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2270	10/1/2020	System Generated Check/Voucher	478.00	Times Publishing Company
2271	10/8/2020	System Generated Check/Voucher	175.00	Department of Economic Opportunity
2272	10/8/2020	System Generated Check/Voucher	8,107.00	Egis Insurance Advisors LLC
2273	10/8/2020	System Generated Check/Voucher	5,000.00	Lerner Reporting Services, Inc.
2274	10/8/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2275	10/19/2020	System Generated Check/Voucher	188.49	Solitude Lake Management, LLC
2276	10/19/2020	System Generated Check/Voucher	104.98	Bright House Networks
2277	10/19/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2278	10/22/2020	System Generated Check/Voucher	380.00	Spearem Enterprises LLC
2279	10/22/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2280	10/22/2020	System Generated Check/Voucher	2,278.05	Tampa Electric
2281	10/22/2020	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			27,853.55	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/20
Reconciliation Date: 10/31/2020
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR136	10/27/2020	FY20 Excess Fees - 10.27.20	<u>2,804.08</u>	
Cleared Deposits			<u>2,804.08</u>	