

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2019



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

As of 9/30/2019
(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	47,615	0	0	0	0	47,615
Investment-Revenue 2013 (3900)	0	91,656	0	0	0	91,656
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	246	0	0	0	246
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,800	0	0	0	150,800
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	16,931	0	0	16,931
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	1,613	0	0	0	0	1,613
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	52,248	242,976	28,286	1,603,075	1,867,000	3,793,584
Liabilities						
Accounts Payable	6,137	0	0	0	0	6,137
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
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
Other	0	0	0	0	0	0
Total Liabilities	6,637	0	0	0	1,867,000	1,873,637
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790
Fund Balance-Unreserved	16,376	0	0	0	0	16,376

Mirabella
Balance Sheet

As of 9/30/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Investment In General Fixed Assets	0	0	0	1,603,075	0	1,603,075
Other	29,235	2,048	423	0	0	31,706
Total Fund Equity & Other Credits	<u>45,611</u>	<u>242,976</u>	<u>28,286</u>	<u>1,603,075</u>	<u>0</u>	<u>1,919,947</u>
Total Liabilities & Fund Equity	<u><u>52,248</u></u>	<u><u>242,976</u></u>	<u><u>28,286</u></u>	<u><u>1,603,075</u></u>	<u><u>1,867,000</u></u>	<u><u>3,793,584</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 9/30/2019
 (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	165,480	163,689	(1,791)	(1)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Other Miscellaneous Revenues				
Rental Revenue	0	400	400	0 %
Total Revenues	<u>165,480</u>	<u>167,343</u>	<u>1,863</u>	<u>1 %</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	27,000	0	0 %
District Engineer	4,100	914	3,187	78 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	4,042	1,613	29 %
Auditing Services	5,100	4,900	200	4 %
Arbitrage Rebate Calculation	0	650	(650)	0 %
Postage, Phone, Faxes, Copies	500	217	283	57 %
Rentals & Leases	0	24	(24)	0 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	2,298	(1,298)	(130)%
Bank Fees	250	41	209	83 %
Dues, Licenses & Fees	175	450	(275)	(157)%
Office Supplies	200	101	99	50 %
Website Administration	200	2,900	(2,700)	(1,350)%
Legal Counsel				
District Counsel	5,000	3,806	1,194	24 %
Electric Utility Services				
Electric Utility Services	30,500	26,836	3,664	12 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,370	630	32 %
Other Physical Environment				
Waterway Management Program	4,000	2,596	1,404	35 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	7,925	75	1 %
Landscape Maintenance - Contract	29,500	29,286	214	1 %
Landscape Maintenance - Other	3,000	460	2,540	85 %
Plant Replacement Program	2,000	986	1,014	51 %
Irrigation Maintenance	4,000	872	3,128	78 %
Pool Maintenance	9,000	7,731	1,269	14 %
Security System - Contract	2,000	300	1,700	85 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	<u>165,480</u>	<u>138,107</u>	<u>27,373</u>	<u>17 %</u>
Excess of Revenues Over/(Under) Expenditures	0	29,235	29,235	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	29,235	29,235	0 %
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	16,376	16,376	0 %
Total Fund Balance - Beginning of Period	<u>0</u>	<u>16,376</u>	<u>16,376</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 9/30/2019
(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 - End of Period	<u>0</u>	<u>45,611</u>	<u>45,611</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 9/30/2019
 (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	134,900	141,619	6,719	5 %
Interest Earnings				
Interest Earnings	0	4,579	4,579	0 %
Total Revenues	134,900	146,198	11,298	8 %
Expenditures				
Debt Service Payments				
Interest-Series 2013	109,900	109,150	750	1 %
Principal-Series 2013	25,000	0	25,000	100 %
Prepayments	0	35,000	(35,000)	0 %
Total Expenditures	134,900	144,150	(9,250)	(7)%
Excess of Revenues Over/(Under) Expenditures	0	2,048	2,048	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	2,048	2,048	0 %
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	0	240,928	240,928	0 %
Total Fund Balance - Beginning of Period	0	240,928	240,928	0 %
Fund Balance - End of Period	0	242,976	242,976	0 %

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 9/30/2019
 (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	22,380	23,361	981	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>562</u>	<u>562</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>23,923</u>	<u>1,543</u>	<u>7 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,880	18,000	(120)	(1)%
Principal-Series 2015	4,500	4,500	0	0 %
Prepayments	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>	<u>0 %</u>
Total Expenditures	<u>22,380</u>	<u>23,500</u>	<u>(1,120)</u>	<u>(5)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>423</u>	<u>423</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>423</u>	<u>423</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	<u>0</u>	<u>27,862</u>	<u>27,862</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>27,862</u>	<u>27,862</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>28,286</u>	<u>28,286</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/19
Reconciliation Date: 9/30/2019
Status: Locked

Bank Balance	47,814.58
Less Outstanding Checks/Vouchers	200.00
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	47,614.58
Balance Per Books	<u>47,614.58</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: 09/30/19

Reconciliation Date: 9/30/2019

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.
2062	9/19/2019	System Generated Check/Voucher	100.00	William Goodman
Outstanding Checks/Vouchers			200.00	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 09/30/19

Reconciliation Date: 9/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2041	8/27/2019	System Generated Check/Voucher	117.50	Brandon Lock & Safe, Inc.
2042	8/27/2019	System Generated Check/Voucher	460.00	Florida Natives Nursery, Inc
2043	8/27/2019	System Generated Check/Voucher	108.00	Stantec Consulting Services Inc.
2044	8/27/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2045	8/27/2019	System Generated Check/Voucher	395.00	Times Publishing Company
2046	8/27/2019	System Generated Check/Voucher	2,340.47	Tampa Electric
2047	8/27/2019	System Generated Check/Voucher	4,881.00	Yellowstone Landscape
2048	8/27/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2049	9/1/2019	System Generated Check/Voucher	81.34	BOCC
2050	9/1/2019	System Generated Check/Voucher	2,258.00	Meritus Districts
2051	9/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2052	9/5/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2053	9/12/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
2054	9/12/2019	System Generated Check/Voucher	401.00	Ryder Residential and Commercial, LLC
2055	9/12/2019	System Generated Check/Voucher	482.50	Straley Robin Vericker
2056	9/12/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2057	9/12/2019	System Generated Check/Voucher	108.00	Yellowstone Landscape
2058	9/19/2019	System Generated Check/Voucher	335.00	Carson's Lawn & Landscaping Services
2059	9/19/2019	System Generated Check/Voucher	84.99	Bright House Networks
2060	9/19/2019	System Generated Check/Voucher	54.00	Stantec Consulting Services Inc.
2061	9/19/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2063	9/19/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			14,079.80	