

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2019



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

As of 11/30/2019
(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	15,509	0	0	0	0	15,509
Investment-Revenue 2013 (3900)	0	14,239	0	0	0	14,239
Investment-Sinking 2013 (3901)	0	3	0	0	0	3
Investment-Interest 2013 (3902)	0	249	0	0	0	249
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	151,175	0	0	0	151,175
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	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,340	0	0	11,340
Investment-Revenue 2015 (5005)	0	0	4,144	0	0	4,144
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	1,560,739	1,560,739
Other	0	0	0	0	0	0
Total Assets	<u>18,529</u>	<u>165,938</u>	<u>15,484</u>	<u>1,603,075</u>	<u>1,832,000</u>	<u>3,635,026</u>
Liabilities						
Accounts Payable	2,263	0	0	0	0	2,263
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	0	0	0	0	0	0
Deposits	500	0	0	0	0	500
Revenue Bonds Payable - Series 2013	0	0	0	0	1,540,000	1,540,000
Revenue Bonds Payable - Series 2015	0	0	0	0	292,000	292,000
Total Liabilities	<u>2,763</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,832,000</u>	<u>1,834,763</u>

Fund Equity & Other Credits

Mirabella
Balance Sheet

As of 11/30/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
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	(29,045)	(78,198)	(12,993)	0	0	(120,237)
Total Fund Equity & Other Credits	<u>15,766</u>	<u>165,938</u>	<u>15,484</u>	<u>1,603,075</u>	<u>0</u>	<u>1,800,262</u>
Total Liabilities & Fund Equity	<u>18,529</u>	<u>165,938</u>	<u>15,484</u>	<u>1,603,075</u>	<u>1,832,000</u>	<u>3,635,026</u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2019 Through 11/30/2019
 (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	181,980	6,613	(175,367)	(96)%
Total Revenues	<u>181,980</u>	<u>6,613</u>	<u>(175,367)</u>	<u>(96)%</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	4,500	22,500	83 %
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	577	(402)	(230)%
Office Supplies	100	0	100	100 %
Website Administration	1,750	1,500	250	14 %
Legal Counsel				
District Counsel	5,000	2,091	2,909	58 %
Electric Utility Services				
Electric Utility Services	30,500	3,233	27,267	89 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	96	1,904	95 %
Other Physical Environment				
Waterway Management Program	4,000	366	3,634	91 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	1,313	10,687	89 %
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	1,500	7,500	83 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	0	12,000	100 %
Total Expenditures	<u>181,980</u>	<u>35,658</u>	<u>146,322</u>	<u>80 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(29,045)</u>	<u>(29,045)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(29,045)</u>	<u>(29,045)</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	44,811	44,811	0 %
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>15,766</u>	<u>15,766</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2019 Through 11/30/2019
 (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	130,950	5,099	(125,851)	(96)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>602</u>	<u>602</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>5,702</u>	<u>(125,248)</u>	<u>(96)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	105,950	53,900	52,050	49 %
Principal-Series 2013	<u>25,000</u>	<u>30,000</u>	<u>(5,000)</u>	<u>(20)%</u>
Total Expenditures	<u>130,950</u>	<u>83,900</u>	<u>47,050</u>	<u>36 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(78,198)</u>	<u>(78,198)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(78,198)</u>	<u>(78,198)</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>165,938</u>	<u>165,938</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2019 Through 11/30/2019
 (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	22,580	841	(21,739)	(96)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>75</u>	<u>75</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>917</u>	<u>(21,663)</u>	<u>(96)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,580	8,910	8,670	49 %
Principal-Series 2015	5,000	4,500	500	10 %
Prepayments	<u>0</u>	<u>500</u>	<u>(500)</u>	<u>0 %</u>
Total Expenditures	<u>22,580</u>	<u>13,910</u>	<u>8,670</u>	<u>38 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>(12,993)</u>	<u>(12,993)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(12,993)</u>	<u>(12,993)</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>15,484</u>	<u>15,484</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 11/30/19
Reconciliation Date: 11/30/2019
Status: Locked

Bank Balance	24,611.55
Less Outstanding Checks/Vouchers	9,102.79
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	15,508.76
Balance Per Books	<u>15,508.76</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: 11/30/19

Reconciliation Date: 11/30/2019

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.
2080	10/22/2019	Series 2013 FY19 Tax Dist ID ExFess	1,160.66	Mirabella CDD
2098	11/12/2019	Series 2013 FY20 Tax Dist ID 441	3,192.00	Mirabella CDD
2099	11/12/2019	Series 2015 FY20 Tax Dist ID 441	526.55	Mirabella CDD
2108	11/20/2019	Series 2013 FY20 Tax Dist ID 445	953.64	Mirabella CDD
2109	11/20/2019	Series 2015 FY20 Tax Dist ID 445	157.31	Mirabella CDD
2110	11/20/2019	Series 2013 FY20 Tax Dist ID 447	953.64	Mirabella CDD
2100	11/21/2019	System Generated Check/Voucher	1,500.00	ADA Site Compliance
2101	11/21/2019	System Generated Check/Voucher	401.68	Doug Belden, Tax Collector
2111	11/22/2019	Series 2015 FY20 Tax Dist ID 447	157.31	Mirabella CDD
Outstanding Checks/Vouchers			9,102.79	
			9,102.79	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11/30/19

Reconciliation Date: 11/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2088	11/1/2019	System Generated Check/Voucher	2,256.50	Meritus Districts
2089	11/1/2019	System Generated Check/Voucher	282.00	Ryder Residential and Commercial, LLC
2090	11/1/2019	System Generated Check/Voucher	348.70	Straley Robin Vericker
2091	11/1/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2092	11/7/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2093	11/14/2019	System Generated Check/Voucher	183.00	Aquatic Systems, Inc.
2094	11/14/2019	System Generated Check/Voucher	164.50	Brandon Lock & Safe, Inc.
2095	11/14/2019	System Generated Check/Voucher	4.99	Bright House Networks
2096	11/14/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2097	11/14/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2102	11/21/2019	System Generated Check/Voucher	71.21	BOCC
2103	11/21/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2104	11/21/2019	System Generated Check/Voucher	2,474.98	Tampa Electric
2105	11/21/2019	System Generated Check/Voucher	3,500.00	Wells Fargo Bank
Cleared Checks/Vouchers			15,612.88	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 11/30/19

Reconciliation Date: 11/30/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR108	11/5/2019	Tax Distribution - 11.05.19	7,858.14
	CR111	11/14/2019	Tax Distribution - 11.14.19	2,347.69
	CR112	11/20/2019	Tax Distribution - 11.20.19	<u>2,347.69</u>
Cleared Deposits				<u><u>12,553.52</u></u>