

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
December 31, 2019



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

As of 12/31/2019  
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
<b>Assets</b>						
Cash-Operating Account	175,804	0	0	0	0	175,804
Investment-Revenue 2013 (3900)	0	144,616	0	0	0	144,616
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	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	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,340	0	0	11,340
Investment-Revenue 2015 (5005)	0	0	25,578	0	0	25,578
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
<b>Total Assets</b>	<u>178,824</u>	<u>295,940</u>	<u>36,918</u>	<u>1,603,075</u>	<u>1,832,000</u>	<u>3,946,757</u>
<b>Liabilities</b>						
Accounts Payable	457	0	0	0	0	457
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
<b>Total Liabilities</b>	<u>957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,832,000</u>	<u>1,832,957</u>

Fund Equity & Other Credits

**Mirabella**  
**Balance Sheet**

As of 12/31/2019  
(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	<u>133,056</u>	<u>51,804</u>	<u>8,440</u>	<u>0</u>	<u>0</u>	<u>193,300</u>
Total Fund Equity & Other Credits	<u>177,867</u>	<u>295,940</u>	<u>36,918</u>	<u>1,603,075</u>	<u>0</u>	<u>2,113,799</u>
Total Liabilities & Fund Equity	<u><u>178,824</u></u>	<u><u>295,940</u></u>	<u><u>36,918</u></u>	<u><u>1,603,075</u></u>	<u><u>1,832,000</u></u>	<u><u>3,946,757</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2019 Through 12/31/2019  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
O&M Assmts - Tax Roll	181,980	174,998	(6,982)	(4)%
Total Revenues	<u>181,980</u>	<u>174,998</u>	<u>(6,982)</u>	<u>(4)%</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	6,750	20,250	75 %
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	11	290	97 %
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	5,584	24,916	82 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	189	1,811	91 %
Other Physical Environment				
Waterway Management Program	4,000	549	3,451	86 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	1,693	10,307	86 %
Landscape Maintenance - Contract	38,000	2,441	35,560	94 %
Landscape Maintenance - Other	3,000	367	2,633	88 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	0	4,000	100 %
Pool Maintenance	9,000	2,150	6,850	76 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	0	12,000	100 %
Total Expenditures	<u>181,980</u>	<u>41,943</u>	<u>140,037</u>	<u>77 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>133,056</u>	<u>133,056</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>133,056</u>	<u>133,056</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>177,867</u>	<u>177,867</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2019 Through 12/31/2019  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	130,950	134,940	3,990	3 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>764</u>	<u>764</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>135,704</u>	<u>4,754</u>	<u>4 %</u>
<b>Expenditures</b>				
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>51,804</u>	<u>51,804</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>51,804</u>	<u>51,804</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
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>295,940</u>	<u>295,940</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2019 Through 12/31/2019  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts - Tax Roll	22,580	22,259	(321)	(1)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>91</u>	<u>91</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>22,350</u>	<u>(230)</u>	<u>(1)%</u>
<b>Expenditures</b>				
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>8,440</u>	<u>8,440</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,440</u>	<u>8,440</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
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>36,918</u>	<u>36,918</u>	<u>0 %</u>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 12/31/19  
Reconciliation Date: 12/31/2019  
Status: Locked

Bank Balance	307,244.59
Less Outstanding Checks/Vouchers	131,440.59
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	175,804.00
Balance Per Books	<u>175,804.00</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: 12/31/19

Reconciliation Date: 12/31/2019

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.
2100	11/21/2019	System Generated Check/Voucher	1,500.00	ADA Site Compliance
2112	12/6/2019	Series 2013 FY20 Tax Dist ID 449	129,840.59	Mirabella CDD
Outstanding Checks/Vouchers			131,440.59	



**Mirabella**  
**Reconcile Cash Accounts**

**Detail**

Cash Account: 10101 Cash-Operating Account  
 Reconciliation ID: 12/31/19  
 Reconciliation Date: 12/31/2019  
 Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
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
2106	12/2/2019	System Generated Check/Voucher	2,260.50	Meritus Districts
2107	12/2/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2113	12/6/2019	Series 2015 FY20 Tax Dist ID 449	21,418.31	Mirabella CDD
2114	12/12/2019	System Generated Check/Voucher	287.50	Ryder Residential and Commercial, LLC
2115	12/12/2019	System Generated Check/Voucher	1,930.70	Straley Robin Vericker
2116	12/12/2019	System Generated Check/Voucher	160.00	Suzanna M. Kimball
2117	12/19/2019	System Generated Check/Voucher	183.00	Solitude Lake Management, LLC
2118	12/19/2019	System Generated Check/Voucher	84.99	Bright House Networks
2119	12/19/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2120	12/19/2019	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
2121	12/24/2019	System Generated Check/Voucher	93.20	BOCC
2122	12/24/2019	System Generated Check/Voucher	2,350.15	Tampa Electric
Cleared Checks/Vouchers			37,011.14	
			37,011.14	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 12/31/19  
Reconciliation Date: 12/31/2019  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR113	12/4/2019	Tax Distribution - 12.04.19	<u>319,644.18</u>
Cleared Deposits				<u>319,644.18</u>