

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
January 31, 2020



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

As of 1/31/2020  
(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	169,292	0	0	0	0	169,292
Investment-Revenue 2013 (3900)	0	145,862	0	0	0	145,862
Investment-Sinking 2013 (3901)	0	3	0	0	0	3
Investment-Interest 2013 (3902)	0	250	0	0	0	250
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,950	0	0	0	150,950
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	25,812	0	0	25,812
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>172,312</u>	<u>297,336</u>	<u>37,152</u>	<u>1,603,075</u>	<u>1,832,000</u>	<u>3,941,875</u>
<b>Liabilities</b>						
Accounts Payable	938	0	0	0	0	938
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	75	0	0	0	0	75
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>1,513</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,832,000</u>	<u>1,833,513</u>

Fund Equity & Other Credits

**Mirabella**  
**Balance Sheet**

As of 1/31/2020  
(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>125,988</u>	<u>53,200</u>	<u>8,675</u>	<u>0</u>	<u>0</u>	<u>187,863</u>
Total Fund Equity & Other Credits	<u>170,799</u>	<u>297,336</u>	<u>37,152</u>	<u>1,603,075</u>	<u>0</u>	<u>2,108,362</u>
Total Liabilities & Fund Equity	<u><u>172,312</u></u>	<u><u>297,336</u></u>	<u><u>37,152</u></u>	<u><u>1,603,075</u></u>	<u><u>1,832,000</u></u>	<u><u>3,941,875</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2019 Through 1/31/2020  
 (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	176,598	(5,382)	(3)%
Interest Earnings				
Interest Earnings	0	65	65	0 %
<b>Total Revenues</b>	<b>181,980</b>	<b>176,663</b>	<b>(5,317)</b>	<b>(3)%</b>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	9,000	18,000	67 %
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	19	282	94 %
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	2,258	2,742	55 %
Electric Utility Services				
Electric Utility Services	30,500	8,062	22,438	74 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	268	1,732	87 %
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	2,353	9,647	80 %
Landscape Maintenance - Contract	38,000	4,881	33,119	87 %
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	2,800	6,200	69 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	0	12,000	100 %
<b>Total Expenditures</b>	<b>181,980</b>	<b>50,675</b>	<b>131,305</b>	<b>72 %</b>
Excess of Revenues Over/(Under) Expenditures	0	125,988	125,988	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	125,988	125,988	0 %
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-Unreserved	0	44,811	44,811	0 %
Total Fund Balance - Beginning of Period	0	44,811	44,811	0 %
Fund Balance - End of Period	0	170,799	170,799	0 %

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2019 Through 1/31/2020  
 (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	136,174	5,224	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>926</u>	<u>926</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>137,100</u>	<u>6,150</u>	<u>5 %</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>53,200</u>	<u>53,200</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>53,200</u>	<u>53,200</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>297,336</u>	<u>297,336</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2019 Through 1/31/2020  
 (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	22,463	(117)	(1)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>122</u>	<u>122</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>22,585</u>	<u>5</u>	<u>0 %</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>8,675</u>	<u>8,675</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,675</u>	<u>8,675</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>37,152</u>	<u>37,152</u>	<u>0 %</u>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 01/31/20  
Reconciliation Date: 1/31/2020  
Status: Locked

Bank Balance	169,595.50
Less Outstanding Checks/Vouchers	303.50
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	169,292.00
Balance Per Books	<u>169,292.00</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: 01/31/20

Reconciliation Date: 1/31/2020

Status: Locked

**Outstanding Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1997	6/1/2019	System Generated Check/Voucher	100.00	Southeastern Tax Professionals, Inc.
2126	1/8/2020	Series 2015 FY20 Tax Dist ID 454	203.50	Mirabella CDD
Outstanding Checks/Vouchers			303.50	



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

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 01/31/20

Reconciliation Date: 1/31/2020

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2123	1/2/2020	System Generated Check/Voucher	2,258.00	Meritus Districts
2124	1/2/2020	System Generated Check/Voucher	367.48	Yellowstone Landscape
2127	1/8/2020	Series 2013 FY20 Tax Dist ID 454	1,233.67	Mirabella CDD
2125	1/9/2020	System Generated Check/Voucher	135.00	Suzanna M. Kimball
2128	1/16/2020	System Generated Check/Voucher	84.99	Bright House Networks
2129	1/16/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2130	1/16/2020	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
2131	1/23/2020	System Generated Check/Voucher	325.00	Ryder Residential and Commercial, LLC
2131	1/23/2020	System Generated Check/Voucher	(325.00)	Ryder Residential and Commercial, LLC
2132	1/23/2020	System Generated Check/Voucher	2,201.12	Tampa Electric
2133	1/23/2020	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			140,826.35	
			140,826.35	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 01/31/20

Reconciliation Date: 1/31/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	269	1/2/2020	Clubhouse Rental - Williams	75.00
	CR115	1/7/2020	Tax Distribution - 01.07.20	3,037.07
	CR120	1/15/2020	Interest Distribution - 01.15.20	65.19
				<hr/>
Cleared Deposits				3,177.26
				<hr/> <hr/>