

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2020



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

As of 4/30/2020  
(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
<b>Assets</b>							
Cash-Operating Account	136,016	0	0	0	0	0	136,016
Investment-Revenue 2013 (3900)	0	94,859	0	0	0	0	94,859
Investment-Sinking 2013 (3901)	0	3	0	0	0	0	3
Investment-Interest 2013 (3902)	0	53,251	0	0	0	0	53,251
Investment-Prepayment 2013 (3905)	0	272	0	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,880	0	0	0	0	150,880
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	11,325	0	0	0	11,325
Investment-Revenue 2015 (5005)	0	0	26,109	0	0	0	26,109
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	1,959	0	0	0	0	0	1,959
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	271,261	271,261
Amount To Be Provided-Debt Service	0	0	0	0	0	1,560,739	1,560,739
Other	0	0	0	0	0	0	0
<b>Total Assets</b>	<b>140,996</b>	<b>299,266</b>	<b>37,449</b>	<b>0</b>	<b>1,603,075</b>	<b>1,832,000</b>	<b>3,912,786</b>
<b>Liabilities</b>							
Accounts Payable	1,378	0	0	0	0	0	1,378
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	292,000	292,000
<b>Total Liabilities</b>	<b>1,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,832,000</b>	<b>1,833,378</b>

**Mirabella**  
**Balance Sheet**

As of 4/30/2020  
(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	244,136	28,477	0	0	0	272,614
Fund Balance-Unreserved	44,811	0	0	0	0	0	44,811
Investment In General Fixed Assets	0	0	0	0	1,603,075	0	1,603,075
Other	94,807	55,129	8,972	0	0	0	158,909
Total Fund Equity & Other Credits	<u>139,618</u>	<u>299,266</u>	<u>37,449</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>2,079,408</u>
Total Liabilities & Fund Equity	<u><u>140,996</u></u>	<u><u>299,266</u></u>	<u><u>37,449</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,832,000</u></u>	<u><u>3,912,786</u></u>

**Mirabella**  
**Statement of Revenues and Expenditures**

001 - General Fund  
From 10/1/2019 Through 4/30/2020  
(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	178,222	(3,758)	(2)%
Interest Earnings				
Interest Earnings	0	65	65	0 %
Other Miscellaneous Revenues				
Rental Revenue	0	575	575	0 %
<b>Total Revenues</b>	<u>181,980</u>	<u>178,862</u>	<u>(3,118)</u>	<u>(2)%</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	15,750	11,250	42 %
District Engineer	2,100	254	1,846	88 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	3,154	2,501	44 %
Auditing Services	5,100	0	5,100	100 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	300	36	264	88 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	1,500	1,383	117	8 %
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	577	(402)	(230)%
Office Supplies	100	16	84	84 %
Website Administration	1,750	2,521	(771)	(44)%
Legal Counsel				
District Counsel	5,000	2,453	2,547	51 %
Electric Utility Services				
Electric Utility Services	30,500	14,915	15,585	51 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	664	1,336	67 %
Other Physical Environment				
Waterway Management Program	4,000	732	3,268	82 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	3,794	8,206	68 %
Landscape Maintenance - Contract	38,000	14,403	23,598	62 %
Landscape Maintenance - Other	3,000	2,739	261	9 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	788	3,212	80 %
Pool Maintenance	9,000	4,950	4,050	45 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	2,326	9,674	81 %
<b>Total Expenditures</b>	<u>181,980</u>	<u>84,055</u>	<u>97,925</u>	<u>54 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>94,807</u>	<u>94,807</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>94,807</u>	<u>94,807</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-Unreserved	<u>0</u>	<u>44,811</u>	<u>44,811</u>	<u>0 %</u>
<b>Total Fund Balance - Beginning of Period</b>	<u>0</u>	<u>44,811</u>	<u>44,811</u>	<u>0 %</u>
<b>Fund Balance - End of Period</b>	<u>0</u>	<u>139,618</u>	<u>139,618</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2019 Through 4/30/2020  
 (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	137,425	6,475	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1,604</u>	<u>1,604</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>139,029</u>	<u>8,079</u>	<u>6 %</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>55,129</u>	<u>55,129</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>55,129</u>	<u>55,129</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>299,266</u>	<u>299,266</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2019 Through 4/30/2020  
 (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	22,670	90	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>213</u>	<u>213</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>22,882</u>	<u>302</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>8,972</u>	<u>8,972</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,972</u>	<u>8,972</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>37,449</u>	<u>37,449</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

302 - Capital Projects - Series 2013  
From 10/1/2019 Through 4/30/2020  
(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				
Fund Balance-All Other Reserves	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 04/30/20  
Reconciliation Date: 4/30/2020  
Status: Locked

Bank Balance	136,116.48
Less Outstanding Checks/Vouchers	100.00
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	136,016.48
Balance Per Books	<u>136,016.48</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: 04/30/20  
Reconciliation Date: 4/30/2020  
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.
Outstanding Checks/Vouchers			100.00	

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

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/20

Reconciliation Date: 4/30/2020

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2159	4/1/2020	System Generated Check/Voucher	2,325.90	Dean's Electrical Service
2160	4/1/2020	System Generated Check/Voucher	130.89	BOCC
2161	4/1/2020	System Generated Check/Voucher	2,402.33	Meritus Districts
2162	4/1/2020	System Generated Check/Voucher	260.00	R&R Property Maintenance LLC
2163	4/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2164	4/1/2020	System Generated Check/Voucher	442.00	Times Publishing Company
2165	4/1/2020	System Generated Check/Voucher	2,302.06	Tampa Electric
2166	4/1/2020	System Generated Check/Voucher	4,427.00	Yellowstone Landscape
2167	4/1/2020	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2168	4/7/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2169	4/7/2020	Series 2013 FY20 Tax Dist ID 465	1,251.93	Mirabella CDD
2170	4/7/2020	Series 2015 FY20 Tax Dist ID 465	206.52	Mirabella CDD
2171	4/13/2020	System Generated Check/Voucher	15.71	Meritus Districts
2172	4/20/2020	System Generated Check/Voucher	440.00	South Shore Landscape & Lawn, Inc.
2173	4/20/2020	System Generated Check/Voucher	89.99	Bright House Networks
2174	4/20/2020	System Generated Check/Voucher	254.00	Stantec Consulting Services Inc.
2175	4/20/2020	System Generated Check/Voucher	135.00	Straley Robin Vericker
2176	4/23/2020	System Generated Check/Voucher	116.89	BOCC
2177	4/23/2020	System Generated Check/Voucher	2,274.84	Tampa Electric
Cleared Checks/Vouchers			17,985.06	
			17,985.06	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 04/30/20  
Reconciliation Date: 4/30/2020  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR123	4/6/2020	Tax Distribution - 04.06.20	<u>3,082.02</u>
Cleared Deposits				<u>3,082.02</u>