

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2020



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

As of 6/30/2020
(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
Assets							
Cash-Operating Account	111,444	0	0	0	0	0	111,444
Investment-Revenue 2013 (3900)	0	98,239	0	0	0	0	98,239
Investment-Sinking 2013 (3901)	0	3	0	0	0	0	3
Investment-Interest 2013 (3902)	0	251	0	0	0	0	251
Investment-Prepayment 2013 (3905)	0	272	0	0	0	0	272
Investment-Reserve 2013 (3907)	0	150,803	0	0	0	0	150,803
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	0	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,325	0	0	0	11,325
Investment-Revenue 2015 (5005)	0	0	17,409	0	0	0	17,409
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	971	0	0	0	0	0	971
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	1,560,239	1,560,239
Other	0	0	0	0	0	0	0
Total Assets	115,434	249,569	28,734	0	1,603,075	1,831,500	3,828,311
Liabilities							
Accounts Payable	730	0	0	0	0	0	730
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	291,500	291,500
Total Liabilities	730	0	0	0	0	1,831,500	1,832,230

Mirabella
Balance Sheet

As of 6/30/2020
(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	<u>69,893</u>	<u>5,432</u>	<u>256</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,581</u>
Total Fund Equity & Other Credits	<u>114,704</u>	<u>249,569</u>	<u>28,734</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,996,081</u>
Total Liabilities & Fund Equity	<u><u>115,434</u></u>	<u><u>249,569</u></u>	<u><u>28,734</u></u>	<u><u>0</u></u>	<u><u>1,603,075</u></u>	<u><u>1,831,500</u></u>	<u><u>3,828,311</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2019 Through 6/30/2020
 (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	182,497	517	0 %
Interest Earnings				
Interest Earnings	0	65	65	0 %
Other Miscellaneous Revenues				
Rental Revenue	0	575	575	0 %
Total Revenues	<u>181,980</u>	<u>183,137</u>	<u>1,157</u>	<u>1 %</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	20,250	6,750	25 %
District Engineer	2,100	254	1,846	88 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	4,143	1,512	27 %
Auditing Services	5,100	5,000	100	2 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	300	49	251	84 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	1,500	1,869	(369)	(25)%
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	852	(677)	(387)%
Office Supplies	100	26	74	74 %
Website Administration	1,750	2,812	(1,062)	(61)%
Legal Counsel				
District Counsel	5,000	3,984	1,016	20 %
Electric Utility Services				
Electric Utility Services	30,500	19,453	11,047	36 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	940	1,060	53 %
Other Physical Environment				
Waterway Management Program	4,000	1,647	2,353	59 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	6,363	5,637	47 %
Landscape Maintenance - Contract	38,000	20,363	17,637	46 %
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	6,785	2,215	25 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	2,326	9,674	81 %
Total Expenditures	<u>181,980</u>	<u>113,244</u>	<u>68,736</u>	<u>38 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>69,893</u>	<u>69,893</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>69,893</u>	<u>69,893</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>114,704</u>	<u>114,704</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2019 Through 6/30/2020
 (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	140,722	9,772	7 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1,610</u>	<u>1,610</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>142,332</u>	<u>11,382</u>	<u>9 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	105,950	106,900	(950)	(1)%
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>136,900</u>	<u>(5,950)</u>	<u>(5)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>5,432</u>	<u>5,432</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,432</u>	<u>5,432</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>249,569</u>	<u>249,569</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2019 Through 6/30/2020
 (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	23,213	633	3 %
Interest Earnings				
Interest Earnings	0	213	213	0 %
Total Revenues	22,580	23,426	846	4 %
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,580	17,670	(90)	(1)%
Principal-Series 2015	5,000	4,500	500	10 %
Prepayments	0	1,000	(1,000)	0 %
Total Expenditures	22,580	23,170	(590)	(3)%
Excess of Revenues Over/(Under) Expenditures	0	256	256	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	256	256	0 %
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	0	28,477	28,477	0 %
Total Fund Balance - Beginning of Period	0	28,477	28,477	0 %
Fund Balance - End of Period	0	28,734	28,734	0 %

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2019 Through 6/30/2020
(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>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 06/30/20
Reconciliation Date: 6/30/2020
Status: Locked

Bank Balance	120,070.92
Less Outstanding Checks/Vouchers	8,627.23
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	111,443.69
Balance Per Books	<u>111,443.69</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: 06/30/20

Reconciliation Date: 6/30/2020

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.
2203	6/11/2020	Series 2015 FY20 Tax Dist ID 478	354.44	Mirabella CDD
2209	6/25/2020	System Generated Check/Voucher	193.61	BOCC
2210	6/25/2020	System Generated Check/Voucher	5,000.00	McDirmit Davis & Company LLC
2212	6/25/2020	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2213	6/25/2020	System Generated Check/Voucher	2,214.18	Tampa Electric
2214	6/25/2020	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			8,627.23	
			8,627.23	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 06/30/20

Reconciliation Date: 6/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2186	5/21/2020	System Generated Check/Voucher	1,073.38	Owens Electric, Inc.
2193	6/1/2020	System Generated Check/Voucher	275.00	Florida Department of Health in Hillsborough County
2194	6/1/2020	System Generated Check/Voucher	2,404.33	Meritus Districts
2195	6/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2196	6/4/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2197	6/11/2020	System Generated Check/Voucher	59.59	Fastsigns
2198	6/11/2020	System Generated Check/Voucher	549.00	Solitude Lake Management, LLC
2199	6/11/2020	System Generated Check/Voucher	415.00	Straley Robin Vericker
2200	6/11/2020	System Generated Check/Voucher	486.00	Times Publishing Company
2201	6/11/2020	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2202	6/11/2020	Series 2013 FY20 Tax Dist ID 478	2,148.67	Mirabella CDD
2204	6/18/2020	System Generated Check/Voucher	103.78	R&R Property Maintenance LLC
2205	6/18/2020	System Generated Check/Voucher	183.00	Solitude Lake Management, LLC
2206	6/18/2020	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2207	6/18/2020	System Generated Check/Voucher	89.99	Bright House Networks
2208	6/18/2020	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2211	6/25/2020	System Generated Check/Voucher	350.00	Straley Robin Vericker
Cleared Checks/Vouchers			10,827.74	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 06/30/20
Reconciliation Date: 6/30/2020
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR128	6/11/2020	Tax Distribution - 06.11.20	<u>5,289.63</u>
Cleared Deposits				<u>5,289.63</u>