

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
July 31, 2020



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

As of 7/31/2020
(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	102,022	0	0	0	0	0	102,022
Investment-Revenue 2013 (3900)	0	98,240	0	0	0	0	98,240
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	150,805	0	0	0	0	150,805
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	2,622	0	0	0	0	0	2,622
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	107,665	249,571	28,734	0	1,603,075	1,831,500	3,820,544
Liabilities							
Accounts Payable	6,081	0	0	0	0	0	6,081
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	6,081	0	0	0	0	1,831,500	1,837,581

Mirabella
Balance Sheet

As of 7/31/2020
(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	56,773	5,434	256	0	0	0	62,464
Total Fund Equity & Other Credits	<u>101,584</u>	<u>249,571</u>	<u>28,734</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,982,963</u>
Total Liabilities & Fund Equity	<u><u>107,665</u></u>	<u><u>249,571</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>3,820,544</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 7/31/2020
(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	22,500	4,500	17 %
District Engineer	2,100	254	1,846	88 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	4,646	1,009	18 %
Auditing Services	5,100	5,000	100	2 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	300	55	245	82 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	1,500	4,907	(3,407)	(227)%
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	852	(677)	(387)%
Office Supplies	100	131	(31)	(31)%
Website Administration	1,750	2,958	(1,208)	(69)%
Legal Counsel				
District Counsel	5,000	4,482	518	10 %
Electric Utility Services				
Electric Utility Services	30,500	21,570	8,930	29 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,379	621	31 %
Other Physical Environment				
Waterway Management Program	4,000	1,830	2,170	54 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	7,340	4,660	39 %
Landscape Maintenance - Contract	38,000	22,123	15,877	42 %
Landscape Maintenance - Other	3,000	2,739	261	9 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	838	3,162	79 %
Pool Maintenance	9,000	7,834	1,166	13 %
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>126,364</u>	<u>55,616</u>	<u>31 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>56,773</u>	<u>56,773</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>56,773</u>	<u>56,773</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	44,811	44,811	0 %
Fund Balance - End of Period	<u>0</u>	<u>101,584</u>	<u>101,584</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2019 Through 7/31/2020
 (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>1,612</u>	<u>1,612</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>142,334</u>	<u>11,384</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>5,434</u>	<u>5,434</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,434</u>	<u>5,434</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	244,136	244,136	0 %
Fund Balance - End of Period	<u>0</u>	<u>249,571</u>	<u>249,571</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2019 Through 7/31/2020
 (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	<u>0</u>	<u>213</u>	<u>213</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>23,426</u>	<u>846</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,580	17,670	(90)	(1)%
Principal-Series 2015	5,000	4,500	500	10 %
Prepayments	<u>0</u>	<u>1,000</u>	<u>(1,000)</u>	<u>0 %</u>
Total Expenditures	<u>22,580</u>	<u>23,170</u>	<u>(590)</u>	<u>(3)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>256</u>	<u>256</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>256</u>	<u>256</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	28,477	28,477	0 %
Fund Balance - End of Period	<u>0</u>	<u>28,734</u>	<u>28,734</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

302 - Capital Projects - Series 2013
From 10/1/2019 Through 7/31/2020
(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	<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
Statement of Revenues and Expenditures

900 - General Fixed Assets Account Group
 From 10/1/2019 Through 7/31/2020
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance - Beginning of Period	0	1,603,075	1,603,075	0 %
Fund Balance - End of Period	0	1,603,075	1,603,075	0 %

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 07/31/20
Reconciliation Date: 7/31/2020
Status: Locked

Bank Balance	103,511.12
Less Outstanding Checks/Vouchers	1,488.85
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	102,022.27
Balance Per Books	<u>102,022.27</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: 07/31/20
Reconciliation Date: 7/31/2020
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.
2220	7/9/2020	System Generated Check/Voucher	339.51	R&R Property Maintenance LLC
2232	7/23/2020	System Generated Check/Voucher	1,049.34	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			<u>1,488.85</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 07/31/20

Reconciliation Date: 7/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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	McDermitt 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
2215	7/1/2020	System Generated Check/Voucher	2,401.83	Meritus Districts
2216	7/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2217	7/9/2020	System Generated Check/Voucher	50.00	Affordable Backflow Testing
2218	7/9/2020	System Generated Check/Voucher	10.66	Meritus Districts
2219	7/9/2020	System Generated Check/Voucher	240.25	Owens Electric, Inc.
2221	7/9/2020	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2222	7/9/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2223	7/9/2020	System Generated Check/Voucher	95.03	Zebra Cleaning Team, Inc
2224	7/16/2020	System Generated Check/Voucher	104.46	Kaeser & Blair Inc.
2225	7/16/2020	System Generated Check/Voucher	89.99	Bright House Networks
2226	7/16/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2227	7/23/2020	System Generated Check/Voucher	362.58	Brandon Lock & Safe, Inc.
2228	7/23/2020	System Generated Check/Voucher	438.54	BOCC
2229	7/23/2020	System Generated Check/Voucher	183.00	Solitude Lake Management, LLC
2230	7/23/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2231	7/23/2020	System Generated Check/Voucher	2,116.23	Tampa Electric
Cleared Checks/Vouchers			16,559.80	