

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2020



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

As of 9/30/2020
(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	74,339	0	0	0	0	0	74,339
Investment-Revenue 2013 (3900)	0	98,241	0	0	0	0	98,241
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	150,807	0	0	0	0	150,807
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	11,310	0	0	0	11,310
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	1,632	0	0	0	0	0	1,632
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	278,309	278,309
Amount To Be Provided-Debt Service	0	0	0	0	0	1,553,191	1,553,191
Other	0	0	0	0	0	0	0
Total Assets	78,992	249,575	28,734	0	1,603,075	1,831,500	3,791,875
Liabilities							
Accounts Payable	8,156	0	0	0	0	0	8,156
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	8,156	0	0	0	0	1,831,500	1,839,656

Mirabella
Balance Sheet

As of 9/30/2020
(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	26,025	5,438	257	0	0	0	31,721
Total Fund Equity & Other Credits	<u>70,836</u>	<u>249,575</u>	<u>28,734</u>	<u>0</u>	<u>1,603,075</u>	<u>0</u>	<u>1,952,220</u>
Total Liabilities & Fund Equity	<u><u>78,992</u></u>	<u><u>249,575</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>3,791,875</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2019 Through 9/30/2020
 (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				
Legislative				
Supervisor Fees	0	400	(400)	0 %
Financial & Administrative				
District Manager	27,000	27,400	(400)	(1)%
District Engineer	2,100	254	1,846	88 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	5,636	19	0 %
Auditing Services	5,100	5,000	100	2 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	300	82	218	73 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	1,500	5,846	(4,346)	(290)%
Bank Fees	150	0	150	100 %
Dues, Licenses & Fees	175	852	(677)	(387)%
Office Supplies	100	131	(31)	(31)%
Website Administration	1,750	3,250	(1,500)	(86)%
Legal Counsel				
District Counsel	5,000	4,482	518	10 %
Electric Utility Services				
Electric Utility Services	30,500	25,989	4,511	15 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,621	379	19 %
Other Physical Environment				
Waterway Management Program	4,000	2,196	1,804	45 %
Property & Casualty Insurance	6,000	5,295	705	12 %
Clubhouse Facility Maintenance	12,000	7,945	4,055	34 %
Landscape Maintenance - Contract	38,000	23,883	14,117	37 %
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	8,584	416	5 %
Security System - Contract	2,000	0	2,000	100 %
Capital Outlay	12,000	17,383	(5,383)	(45)%
Total Expenditures	<u>181,980</u>	<u>157,112</u>	<u>24,868</u>	<u>14 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>26,025</u>	<u>26,025</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>26,025</u>	<u>26,025</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	44,811	44,811	0 %
Fund Balance - End of Period	<u>0</u>	<u>70,836</u>	<u>70,836</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2019 Through 9/30/2020
 (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>1,616</u>	<u>1,616</u>	<u>0 %</u>
Total Revenues	<u>130,950</u>	<u>142,338</u>	<u>11,388</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>5,438</u>	<u>5,438</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>5,438</u>	<u>5,438</u>	<u>0 %</u>
Fund Balance - Beginning of Period	0	244,136	244,136	0 %
Fund Balance - End of Period	<u>0</u>	<u>249,575</u>	<u>249,575</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2019 Through 9/30/2020
 (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	<u>0</u>	<u>213</u>	<u>213</u>	<u>0 %</u>
Total Revenues	<u>22,580</u>	<u>23,427</u>	<u>847</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>257</u>	<u>257</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>257</u>	<u>257</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 9/30/2020
(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	0	0	0	0 %
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 9/30/2020
 (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: 09/30/20
Reconciliation Date: 9/30/2020
Status: Locked

Bank Balance	74,885.64
Less Outstanding Checks/Vouchers	546.41
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	74,339.23
Balance Per Books	<u>74,339.23</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: 09/30/20

Reconciliation Date: 9/30/2020

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.
2220	7/9/2020	System Generated Check/Voucher	339.51	R&R Property Maintenance LLC
2263	9/24/2020	System Generated Check/Voucher	61.90	BOCC
2264	9/24/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Outstanding Checks/Vouchers			<u>546.41</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 09/30/20

Reconciliation Date: 9/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2244	9/1/2020	System Generated Check/Voucher	180.86	BOCC
2245	9/1/2020	System Generated Check/Voucher	2,814.53	Meritus Districts
2246	9/1/2020	System Generated Check/Voucher	3,762.50	Mo'zArt Designs
2247	9/1/2020	System Generated Check/Voucher	183.00	Solitude Lake Management, LLC
2248	9/1/2020	System Generated Check/Voucher	1,760.00	South Shore Landscape & Lawn, Inc.
2249	9/1/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2250	9/1/2020	System Generated Check/Voucher	461.00	Times Publishing Company
2251	9/1/2020	System Generated Check/Voucher	2,180.20	Tampa Electric
2252	9/1/2020	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2253	9/8/2020	System Generated Check/Voucher	475.00	Spearem Enterprises LLC
2254	9/8/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2255	9/8/2020	System Generated Check/Voucher	200.00	Troy R. Gough
2256	9/10/2020	System Generated Check/Voucher	3,162.31	Baker Well Drilling, Inc.
2257	9/10/2020	System Generated Check/Voucher	183.00	Solitude Lake Management, LLC
2258	9/10/2020	System Generated Check/Voucher	150.00	Spearem Enterprises LLC
2259	9/10/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2260	9/17/2020	System Generated Check/Voucher	109.48	Bright House Networks
2261	9/17/2020	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2262	9/24/2020	System Generated Check/Voucher	200.00	Fields Consulting Group
2265	9/24/2020	System Generated Check/Voucher	2,238.94	Tampa Electric
Cleared Checks/Vouchers			18,990.82	
			18,990.82	