

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
March 31, 2019



Meritus Districts  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**Mirabella**  
**Balance Sheet**

As of 3/31/2019  
(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	109,333	0	0	0	0	109,333
Investment-Revenue 2013 (3900)	0	140,772	0	0	0	140,772
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	205	0	0	0	205
Investment-Prepayment 2013 (3905)	0	10,272	0	0	0	10,272
Investment-Reserve 2013 (3907)	0	150,800	0	0	0	150,800
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	40	0	0	40
Investment-Reserve 2015 (5004)	0	0	11,355	0	0	11,355
Investment-Revenue 2015 (5005)	0	0	25,568	0	0	25,568
Investment-Construction 2015 (5006)	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	348,900	348,900
Amount To Be Provided-Debt Service	0	0	0	0	1,528,600	1,528,600
Other	0	0	0	0	0	0
<b>Total Assets</b>	<u>112,353</u>	<u>302,051</u>	<u>36,963</u>	<u>1,603,075</u>	<u>1,877,500</u>	<u>3,931,943</u>
<b>Liabilities</b>						
Accounts Payable	5,151	0	0	0	0	5,151
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	150	0	0	0	0	150
Deposits	500	0	0	0	0	500
Revenue Bonds Payable - Series 2013	0	0	0	0	1,580,000	1,580,000
Revenue Bonds Payable - Series 2015	0	0	0	0	297,500	297,500
Other	0	0	0	0	0	0
<b>Total Liabilities</b>	<u>5,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,877,500</u>	<u>1,883,301</u>
<b>Fund Equity &amp; Other Credits</b>						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

**Mirabella**  
**Balance Sheet**

As of 3/31/2019  
(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-Unreserved	16,376	0	0	0	0	16,376
Investment In General Fixed Assets	0	0	0	1,603,075	0	1,603,075
Other	<u>90,176</u>	<u>61,123</u>	<u>9,101</u>	<u>0</u>	<u>0</u>	<u>160,400</u>
Total Fund Equity & Other Credits	<u>106,552</u>	<u>302,051</u>	<u>36,963</u>	<u>1,603,075</u>	<u>0</u>	<u>2,048,641</u>
Total Liabilities & Fund Equity	<u><u>112,353</u></u>	<u><u>302,051</u></u>	<u><u>36,963</u></u>	<u><u>1,603,075</u></u>	<u><u>1,877,500</u></u>	<u><u>3,931,943</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2018 Through 3/31/2019  
 (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	165,480	160,602	(4,878)	(3)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Total Revenues	<u>165,480</u>	<u>163,855</u>	<u>(1,625)</u>	<u>(1)%</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	13,500	13,500	50 %
District Engineer	4,100	430	3,670	90 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	3,500	2,155	38 %
Auditing Services	5,100	0	5,100	100 %
Arbitrage Rebate Calculation	0	650	(650)	0 %
Postage, Phone, Faxes, Copies	500	35	465	93 %
Rentals & Leases	0	24	(24)	0 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	1,224	(224)	(22)%
Bank Fees	250	41	209	83 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	200	101	99	50 %
Website Administration	200	2,900	(2,700)	(1,350)%
Legal Counsel				
District Counsel	5,000	1,550	3,450	70 %
Electric Utility Services				
Electric Utility Services	30,500	12,439	18,061	59 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	565	1,435	72 %
Other Physical Environment				
Waterway Management Program	4,000	1,068	2,932	73 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	3,685	4,315	54 %
Landscape Maintenance - Contract	29,500	15,072	14,428	49 %
Landscape Maintenance - Other	3,000	460	2,540	85 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	155	3,845	96 %
Pool Maintenance	9,000	3,550	5,450	61 %
Security System - Contract	2,000	150	1,850	93 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	<u>165,480</u>	<u>73,679</u>	<u>91,801</u>	<u>55 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>90,176</u>	<u>90,176</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>90,176</u>	<u>90,176</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-Unreserved	<u>0</u>	<u>16,376</u>	<u>16,376</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>16,376</u>	<u>16,376</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>106,552</u>	<u>106,552</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2018 Through 3/31/2019  
 (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	134,900	138,951	4,051	3 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>2,122</u>	<u>2,122</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>141,073</u>	<u>6,173</u>	<u>5 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2013	109,900	54,950	54,950	50 %
Principal-Series 2013	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>134,900</u>	<u>79,950</u>	<u>54,950</u>	<u>41 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>61,123</u>	<u>61,123</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>61,123</u>	<u>61,123</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-All Other Reserves	<u>0</u>	<u>240,928</u>	<u>240,928</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>240,928</u>	<u>240,928</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>302,051</u>	<u>302,051</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2018 Through 3/31/2019  
 (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	22,380	22,921	541	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>255</u>	<u>255</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>23,176</u>	<u>796</u>	<u>4 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	17,880	9,075	8,805	49 %
Principal-Series 2015	<u>4,500</u>	<u>5,000</u>	<u>(500)</u>	<u>(11)%</u>
Total Expenditures	<u>22,380</u>	<u>14,075</u>	<u>8,305</u>	<u>37 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>9,101</u>	<u>9,101</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>9,101</u>	<u>9,101</u>	<u>0 %</u>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-All Other Reserves	<u>0</u>	<u>27,862</u>	<u>27,862</u>	<u>0 %</u>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>27,862</u>	<u>27,862</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>36,963</u>	<u>36,963</u>	<u>0 %</u>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 03/31/19  
Reconciliation Date: 3/31/2019  
Status: Locked

Bank Balance	108,983.21
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	350.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	109,333.21
Balance Per Books	<u>109,333.21</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: 03/31/19

Reconciliation Date: 3/31/2019

Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	1085	3/29/2019	Clubhouse Rental - Southeastern Tax	75.00
	1086	3/29/2019	Clubhouse Rental - Southeastern Tax	100.00
	92743773	3/29/2019	Clubhouse Rental - Osorio	100.00
	92743774	3/29/2019	Clubhouse Rental - Osorio	<u>75.00</u>
Outstanding Deposits				<u><u>350.00</u></u>



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

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 03/31/19

Reconciliation Date: 3/31/2019

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1944	3/1/2019	System Generated Check/Voucher	90.93	BOCC
1945	3/1/2019	System Generated Check/Voucher	2,271.23	Meritus Districts
1946	3/1/2019	System Generated Check/Voucher	795.00	Spearem Enterprises LLC
1947	3/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1948	3/1/2019	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
1949	3/7/2019	System Generated Check/Voucher	1,450.00	ADA Site Compliance
1950	3/7/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1951	3/7/2019	System Generated Check/Voucher	66.75	Straley Robin Vericker
1952	3/7/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1953	3/14/2019	System Generated Check/Voucher	100.55	Kaeser & Blair Inc.
1954	3/14/2019	System Generated Check/Voucher	84.99	Bright House Networks
1955	3/14/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1956	3/20/2019	System Generated Check/Voucher	23.95	Meritus Districts
1957	3/20/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1958	3/20/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			8,431.90	
			8,431.90	

03/31/2019



# Account Statement

MIRABELLA COMMUNITY DEVELOPMENT DISTRICT  
 2005 PAN AM CIR STE 120  
 TAMPA FL 33607-2529

Questions? Please call  
 1-800-786-8787

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		03/01/2019 - 03/31/2019
	Description	Amount	Description
	Beginning Balance	\$117,415.11	Average Balance
	Deposits/Credits	\$ .00	Average Collected Balance
	Checks	\$8,431.90	Number of Days in Statement Period
	Withdrawals/Debits	\$ .00	
	Ending Balance	\$108,983.21	

**Overdraft Protection**  
 Account Number: \_\_\_\_\_ Protected By: Not enrolled  
 For more information about SunTrust's Overdraft Services, visit [www.suntrust.com/overdraft](http://www.suntrust.com/overdraft).

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1944	90.93	03/07	1949	1,450.00	03/19	1954	84.99	03/20
	1945	2,271.23	03/04	1950	178.00	03/14	1955	45.00	03/20
	1946	795.00	03/05	1951	66.75	03/13	1956	23.95	03/25
	1947	45.00	03/07	1952	45.00	03/13	1957	45.00	03/28
	1948	2,440.50	03/04	1953	100.55	03/21	1958	750.00	03/28

Checks: 15

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	03/01	117,415.11	117,415.11	03/19	110,032.70	110,032.70
	03/04	112,703.38	112,703.38	03/20	109,902.71	109,902.71
	03/05	111,908.38	111,908.38	03/21	109,802.16	109,802.16
	03/07	111,772.45	111,772.45	03/25	109,778.21	109,778.21
	03/13	111,660.70	111,660.70	03/28	108,983.21	108,983.21
	03/14	111,482.70	111,482.70			

The Ending Daily Balances provided do not reflect pending transactions or holds that may have been outstanding when your transactions posted that day. If your available balance wasn't sufficient when transactions posted, fees may have been assessed.