

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2018



Meritus Districts  
2005 Pan Am Circle ~ Suite 120 ~ Tampa, Florida 33607-1775  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**Mirabella**  
**Balance Sheet**

As of 10/31/2018  
(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	10,018	0	0	0	0	10,018
Investment-Revenue 2013 (3900)	0	10,324	0	0	0	10,324
Investment-Sinking 2013 (3901)	0	25,000	0	0	0	25,000
Investment-Interest 2013 (3902)	0	55,092	0	0	0	55,092
Investment-Prepayment 2013 (3905)	0	765	0	0	0	765
Investment-Reserve 2013 (3907)	0	150,993	0	0	0	150,993
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	1	0	0	1
Investment-Reserve 2015 (5004)	0	0	11,395	0	0	11,395
Investment-Revenue 2015 (5005)	0	0	16,658	0	0	16,658
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	1,558,600	1,558,600
Other	0	0	0	0	0	0
<b>Total Assets</b>	<u>13,038</u>	<u>242,175</u>	<u>28,053</u>	<u>1,603,075</u>	<u>1,907,500</u>	<u>3,793,842</u>
<b>Liabilities</b>						
Accounts Payable	16,692	0	0	0	0	16,692
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	0	0	0	0	0	0
Deposits	300	0	0	0	0	300
Revenue Bonds Payable - Series 2013	0	0	0	0	1,605,000	1,605,000
Revenue Bonds Payable - Series 2015	0	0	0	0	302,500	302,500
Other	0	0	0	0	0	0
<b>Total Liabilities</b>	<u>16,992</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,907,500</u>	<u>1,924,492</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 10/31/2018  
(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	18,358	0	0	0	0	18,358
Investment In General Fixed Assets	0	0	0	1,603,075	0	1,603,075
Other	(22,312)	1,247	191	0	0	(20,874)
Total Fund Equity & Other Credits	<u>(3,954)</u>	<u>242,175</u>	<u>28,053</u>	<u>1,603,075</u>	<u>0</u>	<u>1,869,350</u>
Total Liabilities & Fund Equity	<u><u>13,038</u></u>	<u><u>242,175</u></u>	<u><u>28,053</u></u>	<u><u>1,603,075</u></u>	<u><u>1,907,500</u></u>	<u><u>3,793,842</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2018 Through 10/31/2018  
 (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	856	(164,624)	(99)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
<b>Total Revenues</b>	<b>165,480</b>	<b>4,109</b>	<b>(161,371)</b>	<b>(98)%</b>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	2,250	24,750	92 %
District Engineer	4,100	0	4,100	100 %
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 %
Postage, Phone, Faxes, Copies	500	10	490	98 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	944	57	6 %
Bank Fees	250	21	229	92 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	200	0	200	100 %
Website Administration	200	0	200	100 %
Legal Counsel				
District Counsel	5,000	625	4,375	87 %
Electric Utility Services				
Electric Utility Services	30,500	2,372	28,128	92 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	124	1,876	94 %
Other Physical Environment				
Waterway Management Program	4,000	178	3,822	96 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	575	7,425	93 %
Landscape Maintenance - Contract	29,500	2,441	27,060	92 %
Landscape Maintenance - Other	3,000	0	3,000	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	52	3,948	99 %
Pool Maintenance	9,000	750	8,250	92 %
Security System - Contract	2,000	0	2,000	100 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
<b>Total Expenditures</b>	<b>165,480</b>	<b>26,421</b>	<b>139,059</b>	<b>84 %</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>(22,312)</b>	<b>(22,312)</b>	<b>0 %</b>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<b>0</b>	<b>(22,312)</b>	<b>(22,312)</b>	<b>0 %</b>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-Unreserved	0	18,358	18,358	0 %
<b>Total Fund Balance - Beginning of Period</b>	<b>0</b>	<b>18,358</b>	<b>18,358</b>	<b>0 %</b>
<b>Fund Balance - End of Period</b>	<b>0</b>	<b>(3,954)</b>	<b>(3,954)</b>	<b>0 %</b>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2018 Through 10/31/2018  
 (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	940	(133,960)	(99)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>308</u>	<u>308</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>1,247</u>	<u>(133,653)</u>	<u>(99)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2013	109,900	0	109,900	100 %
Principal-Series 2013	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>100 %</u>
Total Expenditures	<u>134,900</u>	<u>0</u>	<u>134,900</u>	<u>100 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>1,247</u>	<u>1,247</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>1,247</u>	<u>1,247</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>242,175</u>	<u>242,175</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2018 Through 10/31/2018  
 (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	155	(22,225)	(99)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>36</u>	<u>36</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>191</u>	<u>(22,189)</u>	<u>(99)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	17,880	0	17,880	100 %
Principal-Series 2015	<u>4,500</u>	<u>0</u>	<u>4,500</u>	<u>100 %</u>
Total Expenditures	<u>22,380</u>	<u>0</u>	<u>22,380</u>	<u>100 %</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>191</u>	<u>191</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>191</u>	<u>191</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>28,053</u>	<u>28,053</u>	<u>0 %</u>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 10/31/18  
Reconciliation Date: 10/31/2018  
Status: Locked

Bank Balance	12,256.64
Less Outstanding Checks/Vouchers	2,238.34
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	10,018.30
Balance Per Books	<u>10,018.30</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: 10/31/18

Reconciliation Date: 10/31/2018

Status: Locked

**Outstanding Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1826	9/13/2018	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
1850	10/22/2018	Series 2013 FY18 Tax Dist ID Excess Fees	939.55	Mirabella CDD
1851	10/22/2018	Series 2015 FY18 Tax Dist ID Excess Fees	154.99	Mirabella CDD
1852	10/25/2018	System Generated Check/Voucher	123.80	BOCC
1853	10/25/2018	System Generated Check/Voucher	125.00	Samuel & Cherry Jones
1854	10/25/2018	System Generated Check/Voucher	145.00	Suzanna M. Kimball
Outstanding Checks/Vouchers			2,238.34	
			2,238.34	



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

**Detail**

**Cash Account: 10101 Cash-Operating Account**

**Reconciliation ID: 10/31/18**

**Reconciliation Date: 10/31/2018**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1827	9/20/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1828	9/20/2018	System Generated Check/Voucher	843.50	Zebra Cleaning Team, Inc
1829	10/1/2018	System Generated Check/Voucher	29.25	Brandon Lock & Safe, Inc.
1830	10/1/2018	System Generated Check/Voucher	86.85	BOCC
1831	10/1/2018	System Generated Check/Voucher	2,280.76	Meritus Districts
1832	10/1/2018	System Generated Check/Voucher	258.90	Straley & Robin, P.A.
1833	10/1/2018	System Generated Check/Voucher	115.00	Suzanna M. Kimball
1834	10/1/2018	System Generated Check/Voucher	98.81	Tampa Electric
1835	10/1/2018	System Generated Check/Voucher	1,099.26	Tampa Electric
1836	10/1/2018	System Generated Check/Voucher	713.23	Tampa Electric
1837	10/1/2018	System Generated Check/Voucher	588.96	Tampa Electric
1838	10/1/2018	System Generated Check/Voucher	280.00	Yellowstone Landscape
1839	10/4/2018	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1840	10/4/2018	System Generated Check/Voucher	120.00	Spearem Enterprises LLC
1841	10/4/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1842	10/4/2018	System Generated Check/Voucher	391.00	Times Publishing Company
1843	10/4/2018	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
1844	10/11/2018	System Generated Check/Voucher	175.00	Department of Economic Opportunity
1845	10/11/2018	System Generated Check/Voucher	64.99	Bright House Networks
1846	10/11/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1847	10/18/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1848	10/18/2018	System Generated Check/Voucher	943.50	Times Publishing Company
1849	10/18/2018	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
1855	10/25/2018	System Generated Check/Voucher	106.94	Tampa Electric
1856	10/25/2018	System Generated Check/Voucher	1,099.27	Tampa Electric
1857	10/25/2018	System Generated Check/Voucher	576.76	Tampa Electric

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 10/31/18  
Reconciliation Date: 10/31/2018  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1858	10/25/2018	System Generated Check/Voucher	588.96	Tampa Electric
Cleared Checks/Vouchers			14,009.44	

Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 10/31/18

Reconciliation Date: 10/31/2018

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	183	9/26/2018	Clubhouse Rental - 10.27.18 - Jones	100.00
	184	9/26/2018	Clubhouse Rental - 10.27.18 - Jones	25.00
	2778	10/1/2018	Off Roll - Gray Robinson	3,253.04
	CR043	10/22/2018	FY18 Excess Fees - 10.22.18	<u>1,950.28</u>
Cleared Deposits				<u><u>5,328.32</u></u>

10/31/2018



# Account Statement

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

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Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		10/01/2018 - 10/31/2018

Description	Amount	Description	Amount
Beginning Balance	\$20,937.76	Average Balance	\$16,659.66
Deposits/Credits	\$5,328.32	Average Collected Balance	\$16,550.69
Checks	\$14,009.44	Number of Days in Statement Period	31
Withdrawals/Debits	\$0.00		
Ending Balance	\$12,256.64		

**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).

Deposits/Credits	Date	Amount	Serial #	Description	Date	Amount	Serial #	Description
	10/04	3,253.04		DEPOSIT	10/15	125.00		DEPOSIT
	10/23	1,950.28		ELECTRONIC/ACH CREDIT HLLS GENERAL EXCESS FEE DN022103				
Deposits/Credits: 3				Total Items Deposited: 3				

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1827	45.00	10/05	1836	713.23	10/04	1845	64.99	10/23
	1828	843.50	10/09	1837	588.96	10/04	1846	45.00	10/25
	1829	29.25	10/11	1838	280.00	10/09	1847	45.00	10/31
	1830	86.85	10/10	1839	178.00	10/19	1848	943.50	10/26
	1831	2,280.76	10/02	1840	120.00	10/16	1849	750.00	10/29
	1832	258.90	10/10	1841	45.00	10/17	*1855	106.94	10/30
	1833	115.00	10/11	1842	391.00	10/17	1856	1,099.27	10/30
	1834	98.81	10/04	1843	2,440.50	10/15	1857	576.76	10/30
	1835	1,099.26	10/04	1844	175.00	10/24	1858	588.96	10/30

Checks: 27  
 \* Indicates break in check number sequence. Check may have been processed electronically and listed as an Electronic/ACH transaction.

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	10/01	20,937.76	20,937.76	10/16	15,315.78	15,315.78
	10/02	18,657.00	18,657.00	10/17	14,879.78	14,879.78
	10/04	19,409.78	16,156.78	10/19	14,701.78	14,701.78
	10/05	19,364.78	19,364.78	10/23	16,587.07	16,587.07
	10/09	18,241.28	18,241.28	10/24	16,412.07	16,412.07
	10/10	17,895.53	17,895.53	10/25	16,367.07	16,367.07
	10/11	17,751.28	17,751.28	10/26	15,423.57	15,423.57
	10/15	15,435.78	15,310.78	10/29	14,673.57	14,673.57

10/31/2018



Account  
Statement

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Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	10/30	12,301.64	12,301.64	10/31	12,256.64	12,256.64

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.