

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 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 2/28/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets						
Cash-Operating Account	117,415	0	0	0	0	117,415
Investment-Revenue 2013 (3900)	0	139,851	0	0	0	139,851
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	190	0	0	0	190
Investment-Prepayment 2013 (3905)	0	10,272	0	0	0	10,272
Investment-Reserve 2013 (3907)	0	151,290	0	0	0	151,290
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	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,395	0	0	11,395
Investment-Revenue 2015 (5005)	0	0	25,511	0	0	25,511
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
Total Assets	<u>120,435</u>	<u>301,604</u>	<u>36,906</u>	<u>1,603,075</u>	<u>1,877,500</u>	<u>3,939,521</u>
Liabilities						
Accounts Payable	4,901	0	0	0	0	4,901
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	1,580,000	1,580,000
Revenue Bonds Payable - Series 2015	0	0	0	0	297,500	297,500
Other	0	0	0	0	0	0
Total Liabilities	<u>5,201</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,877,500</u>	<u>1,882,701</u>
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 2/28/2019
(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>98,858</u>	<u>60,676</u>	<u>9,044</u>	<u>0</u>	<u>0</u>	<u>168,579</u>
Total Fund Equity & Other Credits	<u>115,234</u>	<u>301,604</u>	<u>36,906</u>	<u>1,603,075</u>	<u>0</u>	<u>2,056,820</u>
Total Liabilities & Fund Equity	<u><u>120,435</u></u>	<u><u>301,604</u></u>	<u><u>36,906</u></u>	<u><u>1,603,075</u></u>	<u><u>1,877,500</u></u>	<u><u>3,939,521</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 2/28/2019
 (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	165,480	160,602	(4,878)	(3)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Total Revenues	165,480	163,855	(1,625)	(1)%
Expenditures				
Financial & Administrative				
District Manager	27,000	11,250	15,750	58 %
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	27	473	95 %
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	0	200	100 %
Website Administration	200	2,900	(2,700)	(1,350)%
Legal Counsel				
District Counsel	5,000	1,490	3,510	70 %
Electric Utility Services				
Electric Utility Services	30,500	10,117	20,383	67 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	472	1,528	76 %
Other Physical Environment				
Waterway Management Program	4,000	890	3,110	78 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	3,230	4,770	60 %
Landscape Maintenance - Contract	29,500	12,631	16,869	57 %
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	2,800	6,200	69 %
Security System - Contract	2,000	150	1,850	93 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	165,480	64,997	100,483	61 %
Excess of Revenues Over/(Under) Expenditures	0	98,858	98,858	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	98,858	98,858	0 %
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	16,376	16,376	0 %
Total Fund Balance - Beginning of Period	0	16,376	16,376	0 %
Fund Balance - End of Period	0	115,234	115,234	0 %

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 2/28/2019
 (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	134,900	138,951	4,051	3 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1,675</u>	<u>1,675</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>140,626</u>	<u>5,726</u>	<u>4 %</u>
Expenditures				
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>60,676</u>	<u>60,676</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>60,676</u>	<u>60,676</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
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>301,604</u>	<u>301,604</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 2/28/2019
 (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	22,380	22,921	541	2 %
Interest Earnings				
Interest Earnings	0	198	198	0 %
Total Revenues	22,380	23,119	739	3 %
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,880	9,075	8,805	49 %
Principal-Series 2015	4,500	5,000	(500)	(11)%
Total Expenditures	22,380	14,075	8,305	37 %
Excess of Revenues Over/(Under) Expenditures	0	9,044	9,044	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	9,044	9,044	0 %
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	0	27,862	27,862	0 %
Total Fund Balance - Beginning of Period	0	27,862	27,862	0 %
Fund Balance - End of Period	0	36,906	36,906	0 %

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 02/28/19
Reconciliation Date: 2/28/2019
Status: Locked

Bank Balance	117,415.11
Less Outstanding Checks/Vouchers	0.00
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	117,415.11
Balance Per Books	<u>117,415.11</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: 02/28/19

Reconciliation Date: 2/28/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1925	2/1/2019	System Generated Check/Voucher	103.95	BOCC
1926	2/1/2019	System Generated Check/Voucher	2,259.87	Meritus Districts
1927	2/1/2019	System Generated Check/Voucher	330.20	Straley Robin Vericker
1928	2/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1934	2/6/2019	Series 2013 FY19 Tax Dist ID 406	973.32	Mirabella CDD
1935	2/6/2019	Series 2015 FY19 Tax Dist ID 406	160.56	Mirabella CDD
1929	2/7/2019	System Generated Check/Voucher	150.00	A10SIS, Inc.
1930	2/7/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1931	2/7/2019	System Generated Check/Voucher	120.00	Spearem Enterprises LLC
1932	2/7/2019	System Generated Check/Voucher	64.99	Bright House Networks
1933	2/7/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1936	2/14/2019	System Generated Check/Voucher	460.00	Florida Natives Nursery, Inc
1937	2/14/2019	System Generated Check/Voucher	250.00	Spearem Enterprises LLC
1937	2/14/2019	System Generated Check/Voucher	(250.00)	Spearem Enterprises LLC
1938	2/14/2019	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
1939	2/21/2019	System Generated Check/Voucher	280.50	Times Publishing Company
1940	2/21/2019	System Generated Check/Voucher	113.16	Tampa Electric
1941	2/21/2019	System Generated Check/Voucher	1,093.68	Tampa Electric
1942	2/21/2019	System Generated Check/Voucher	557.54	Tampa Electric
1943	2/21/2019	System Generated Check/Voucher	591.00	Tampa Electric
Cleared Checks/Vouchers			8,176.77	
			8,176.77	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 02/28/19
Reconciliation Date: 2/28/2019
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR080	2/5/2019	Tax Distribution - 02.05.19	<u>2,260.47</u>
Cleared Deposits				<u>2,260.47</u>

02/28/2019



Account Statement

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

Questions? Please call
 1-800-786-8787

Reminder:

Clients using any non-SunTrust ATM located in the U.S. are charged a \$3 fee, and are charged a \$5 fee for using ATMs located outside the U.S. The ATM owner may also charge an additional fee. For clients who use their debit card for transactions in a currency other than U.S. dollars, the exchange rate will be increased by 3%. See the Business Accounts Fee Schedule at www.suntrust.com/businessfeeschedule for more information.

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		02/01/2019 - 02/28/2019

Description	Amount	Description	Amount
Beginning Balance	\$123,331.41	Average Balance	\$121,587.18
Deposits/Credits	\$2,260.47	Average Collected Balance	\$121,587.18
Checks	\$8,176.77	Number of Days in Statement Period	28
Withdrawals/Debits	\$0.00		
Ending Balance	\$117,415.11		

Overdraft Protection
 Account Number: [Redacted] Protected By: Not enrolled
 For more information about SunTrust's Overdraft Services, visit www.suntrust.com/overdraft.

Deposits/Credits	Date	Amount	Serial #	Description
	02/06	2,260.47		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST ID406 DN022103
Deposits/Credits: 1		Total Items Deposited: 0		

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1925	103.95	02/08	1931	120.00	02/11	*1938	650.00	02/19
	1926	2,259.87	02/04	1932	64.99	02/14	1939	280.50	02/28
	1927	330.20	02/05	1933	45.00	02/20	1940	113.16	02/27
	1928	45.00	02/05	1934	973.32	02/20	1941	1,093.68	02/27
	1929	150.00	02/11	1935	160.56	02/26	1942	557.54	02/27
	1930	178.00	02/15	1936	460.00	02/21	1943	591.00	02/27

Checks: 18
 * 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
	02/01	123,331.41	123,331.41	02/15	122,339.87	122,339.87
	02/04	121,071.54	121,071.54	02/19	121,689.87	121,689.87
	02/05	120,696.34	120,696.34	02/20	120,671.55	120,671.55
	02/06	122,956.81	122,956.81	02/21	120,211.55	120,211.55
	02/08	122,852.86	122,852.86	02/26	120,050.99	120,050.99
	02/11	122,582.86	122,582.86	02/27	117,695.61	117,695.61
	02/14	122,517.87	122,517.87	02/28	117,415.11	117,415.11

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.