

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
December 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 12/31/2018
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets						
Cash-Operating Account	128,832	0	0	0	0	128,832
Investment-Revenue 2013 (3900)	0	136,275	0	0	0	136,275
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	156	0	0	0	156
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	0	0	0	0
Investment-Reserve 2015 (5004)	0	0	11,395	0	0	11,395
Investment-Revenue 2015 (5005)	0	0	24,867	0	0	24,867
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>131,852</u>	<u>297,505</u>	<u>36,262</u>	<u>1,603,075</u>	<u>1,877,500</u>	<u>3,946,193</u>
Liabilities						
Accounts Payable	699	0	0	0	0	699
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>999</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,877,500</u>	<u>1,878,499</u>
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 12/31/2018
(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	112,494	56,577	8,399	0	0	177,471
Total Fund Equity & Other Credits	<u>130,852</u>	<u>297,505</u>	<u>36,262</u>	<u>1,603,075</u>	<u>0</u>	<u>2,067,694</u>
Total Liabilities & Fund Equity	<u><u>131,852</u></u>	<u><u>297,505</u></u>	<u><u>36,262</u></u>	<u><u>1,603,075</u></u>	<u><u>1,877,500</u></u>	<u><u>3,946,193</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 12/31/2018
 (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	156,773	(8,707)	(5)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Total Revenues	165,480	160,026	(5,454)	(3)%
Expenditures				
Financial & Administrative				
District Manager	27,000	6,750	20,250	75 %
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	15	485	97 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	944	57	6 %
Bank Fees	250	41	209	83 %
Dues, Licenses & Fees	175	175	0	0 %
Office Supplies	200	0	200	100 %
Website Administration	200	1,450	(1,250)	(625)%
Legal Counsel				
District Counsel	5,000	1,273	3,727	75 %
Electric Utility Services				
Electric Utility Services	30,500	7,111	23,389	77 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	354	1,646	82 %
Other Physical Environment				
Waterway Management Program	4,000	534	3,466	87 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	1,845	6,155	77 %
Landscape Maintenance - Contract	29,500	7,750	21,750	74 %
Landscape Maintenance - Other	3,000	0	3,000	100 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	155	3,845	96 %
Pool Maintenance	9,000	2,150	6,850	76 %
Security System - Contract	2,000	0	2,000	100 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	165,480	47,532	117,948	71 %
Excess of Revenues Over/(Under) Expenditures	0	112,494	112,494	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	112,494	112,494	0 %
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	18,358	18,358	0 %
Total Fund Balance - Beginning of Period	0	18,358	18,358	0 %
Fund Balance - End of Period	0	130,852	130,852	0 %

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 12/31/2018
 (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	135,644	744	1 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>883</u>	<u>883</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>136,527</u>	<u>1,627</u>	<u>1 %</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>56,577</u>	<u>56,577</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>56,577</u>	<u>56,577</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>297,505</u>	<u>297,505</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 12/31/2018
 (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	22,376	(4)	(0)%
Interest Earnings				
Interest Earnings	<u>0</u>	<u>99</u>	<u>99</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>22,474</u>	<u>94</u>	<u>0 %</u>
Expenditures				
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>8,399</u>	<u>8,399</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,399</u>	<u>8,399</u>	<u>0 %</u>
Fund Balance - Beginning of Period				
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>36,262</u>	<u>36,262</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12/31/18
Reconciliation Date: 12/31/2018
Status: Locked

Bank Balance	135,409.32
Less Outstanding Checks/Vouchers	6,577.56
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	128,831.76
Balance Per Books	<u>128,831.76</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: 12/31/18

Reconciliation Date: 12/31/2018

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1886	12/12/2018	System Generated Check/Voucher	1,450.00	ADA Site Compliance
1888	12/12/2018	System Generated Check/Voucher	5,000.00	Lerner Reporting Services, Inc.
1905	12/26/2018	System Generated Check/Voucher	127.56	BOCC
Outstanding Checks/Vouchers			<u>6,577.56</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/18

Reconciliation Date: 12/31/2018

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1865	11/15/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1866	11/15/2018	Series 2013 FY19 Tax Dist ID 392	953.45	Mirabella CDD
1867	11/15/2018	Series 2015 FY19 Tax Dist ID 392	157.28	Mirabella CDD
1872	11/26/2018	Series 2013 FY19 Tax Dist ID 393	1,906.90	Mirabella CDD
1873	11/26/2018	Series 2015 FY19 Tax Dist ID 393	314.56	Mirabella CDD
1874	12/1/2018	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1875	12/1/2018	System Generated Check/Voucher	102.32	BOCC
1876	12/1/2018	System Generated Check/Voucher	625.07	Straley Robin Vericker
1877	12/1/2018	System Generated Check/Voucher	90.00	Suzanna M. Kimball
1878	12/1/2018	System Generated Check/Voucher	3,500.00	Wells Fargo Bank
1879	12/1/2018	System Generated Check/Voucher	106.26	Yellowstone Landscape
1880	12/6/2018	System Generated Check/Voucher	240.00	Spearem Enterprises LLC
1881	12/6/2018	System Generated Check/Voucher	64.99	Bright House Networks
1882	12/6/2018	System Generated Check/Voucher	108.00	Stantec Consulting Services Inc.
1883	12/6/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1884	12/7/2018	Series 2013 FY19 Tax Dist ID 395	126,041.49	Mirabella CDD
1885	12/7/2018	Series 2015 FY19 Tax Dist ID 395	20,791.61	Mirabella CDD
1887	12/12/2018	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1889	12/12/2018	System Generated Check/Voucher	650.00	LLS Tax Solutions Inc.
1890	12/12/2018	System Generated Check/Voucher	4,525.64	Meritus Districts
1891	12/12/2018	System Generated Check/Voucher	322.00	Stantec Consulting Services Inc.
1892	12/12/2018	System Generated Check/Voucher	648.00	Straley Robin Vericker
1893	12/12/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1894	12/12/2018	System Generated Check/Voucher	4,881.00	Yellowstone Landscape
1895	12/12/2018	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
1896	12/17/2018	Series 2015 FY19 Tax Distribution	471.84	Mirabella CDD

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/18

Reconciliation Date: 12/31/2018

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1897	12/17/2018	Series 2013 FY19 Tax Distribution	2,860.36	Mirabella CDD
1898	12/19/2018	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1899	12/19/2018	System Generated Check/Voucher	115.66	Tampa Electric
1900	12/19/2018	System Generated Check/Voucher	1,098.70	Tampa Electric
1901	12/19/2018	System Generated Check/Voucher	584.90	Tampa Electric
1902	12/19/2018	System Generated Check/Voucher	588.96	Tampa Electric
1903	12/19/2018	System Generated Check/Voucher	428.69	Yellowstone Landscape
1904	12/19/2018	System Generated Check/Voucher	650.00	Zebra Cleaning Team, Inc
Cleared Checks/Vouchers			174,113.68	
			174,113.68	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12/31/18
Reconciliation Date: 12/31/2018
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR072	12/5/2018	Tax Distribution - 12.05.18	292,724.01
	CR073	12/11/2018	Tax Distribution - 12.11.18	<u>6,643.01</u>
Cleared Deposits				<u><u>299,367.02</u></u>

12/31/2018



Account Statement

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

Questions? Please call
 1-800-786-8787

Important: Fee Changes. Each year SunTrust Bank completes a review of treasury and payment services pricing. As of January 1, 2019, fees will change for some treasury and payment services, including fees for certain ACH, wire transfer, branch cash deposit, check deposit, image delivery, lockbox, business sweep services and online services.
 Please visit www.suntrust.com/2019pricingchanges for additional detail.

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		12/01/2018 - 12/31/2018

Description	Amount	Description	Amount
Beginning Balance	\$10,155.98	Average Balance	\$205,284.79
Deposits/Credits	\$299,367.02	Average Collected Balance	\$205,284.79
Checks	\$174,113.68	Number of Days in Statement Period	31
Withdrawals/Debits	\$0.00		
Ending Balance	\$135,409.32		

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

Deposits/Credits	Date	Amount	Serial #	Description
	12/07	292,724.01		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST ID395 DN022103
	12/14	6,643.01		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST 397 DN022103
Deposits/Credits: 2		Total Items Deposited: 0		

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1865	45.00	12/03	1881	64.99	12/12	1894	4,881.00	12/21
	1866	953.45	12/10	1882	108.00	12/12	1895	750.00	12/24
	1867	157.28	12/06	1883	45.00	12/12	1896	471.84	12/20
	*1872	1,906.90	12/10	1884	126,041.49	12/26	1897	2,860.36	12/26
	1873	314.56	12/06	1885	20,791.61	12/20	1898	45.00	12/28
	1874	178.00	12/14	*1887	178.00	12/27	1899	115.66	12/27
	1875	102.32	12/07	*1889	650.00	12/26	1900	1,098.70	12/27
	1876	625.07	12/12	1890	4,525.64	12/14	1901	584.90	12/27
	1877	90.00	12/12	1891	322.00	12/24	1902	588.96	12/27
	1878	3,500.00	12/10	1892	648.00	12/21	1903	428.69	12/24
	1879	106.26	12/10	1893	45.00	12/24	1904	650.00	12/27
	1880	240.00	12/11						

Checks: 34
 * 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
	12/01	10,155.98	10,155.98	12/10	295,794.22	295,794.22
	12/03	10,110.98	10,110.98	12/11	295,554.22	295,554.22
	12/06	9,639.14	9,639.14	12/12	294,621.16	294,621.16
	12/07	302,260.83	302,260.83	12/14	296,560.53	296,560.53

12/31/2018



Account
Statement

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	12/20	275,297.08	275,297.08	12/26	138,670.54	138,670.54
	12/21	269,768.08	269,768.08	12/27	135,454.32	135,454.32
	12/24	268,222.39	268,222.39	12/28	135,409.32	135,409.32

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.

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