

# Mirabella Community Development District

Financial Statements  
(Unaudited)

Period Ending  
January 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 1/31/2019  
(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	123,331	0	0	0	0	123,331
Investment-Revenue 2013 (3900)	0	138,653	0	0	0	138,653
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	173	0	0	0	173
Investment-Prepayment 2013 (3905)	0	10,272	0	0	0	10,272
Investment-Reserve 2013 (3907)	0	151,043	0	0	0	151,043
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	25,288	0	0	25,288
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>126,351</u>	<u>300,142</u>	<u>36,683</u>	<u>1,603,075</u>	<u>1,877,500</u>	<u>3,943,752</u>
<b>Liabilities</b>						
Accounts Payable	473	0	0	0	0	473
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
<b>Total Liabilities</b>	<u>773</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,877,500</u>	<u>1,878,273</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 1/31/2019  
(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	109,203	59,214	8,821	0	0	177,239
Total Fund Equity & Other Credits	<u>125,579</u>	<u>300,142</u>	<u>36,683</u>	<u>1,603,075</u>	<u>0</u>	<u>2,065,479</u>
Total Liabilities & Fund Equity	<u><u>126,351</u></u>	<u><u>300,142</u></u>	<u><u>36,683</u></u>	<u><u>1,603,075</u></u>	<u><u>1,877,500</u></u>	<u><u>3,943,752</u></u>

Mirabella  
**Statement of Revenues and Expenditures**

001 - General Fund  
 From 10/1/2018 Through 1/31/2019  
 (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	159,475	(6,005)	(4)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
<b>Total Revenues</b>	<b>165,480</b>	<b>162,728</b>	<b>(2,752)</b>	<b>(2)%</b>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	27,000	9,000	18,000	67 %
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	4	496	99 %
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	1,267	3,733	75 %
Electric Utility Services				
Electric Utility Services	30,500	7,761	22,739	75 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	381	1,619	81 %
Other Physical Environment				
Waterway Management Program	4,000	712	3,288	82 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	2,160	5,840	73 %
Landscape Maintenance - Contract	29,500	10,191	19,309	65 %
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	150	1,850	93 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
<b>Total Expenditures</b>	<b>165,480</b>	<b>53,525</b>	<b>111,955</b>	<b>68 %</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>109,203</b>	<b>109,203</b>	<b>0 %</b>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<b>0</b>	<b>109,203</b>	<b>109,203</b>	<b>0 %</b>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-Unreserved	0	16,376	16,376	0 %
<b>Total Fund Balance - Beginning of Period</b>	<b>0</b>	<b>16,376</b>	<b>16,376</b>	<b>0 %</b>
<b>Fund Balance - End of Period</b>	<b>0</b>	<b>125,579</b>	<b>125,579</b>	<b>0 %</b>

Mirabella  
**Statement of Revenues and Expenditures**

202 - Debt Service - Series 2013  
 From 10/1/2018 Through 1/31/2019  
 (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	137,978	3,078	2 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>1,186</u>	<u>1,186</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>139,164</u>	<u>4,264</u>	<u>3 %</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>59,214</u>	<u>59,214</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>59,214</u>	<u>59,214</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>300,142</u>	<u>300,142</u>	<u>0 %</u>

Mirabella  
**Statement of Revenues and Expenditures**

203 - Debt Service - Series 2015  
 From 10/1/2018 Through 1/31/2019  
 (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	22,761	381	2 %
Interest Earnings				
Interest Earnings	0	135	135	0 %
<b>Total Revenues</b>	<b>22,380</b>	<b>22,896</b>	<b>516</b>	<b>2 %</b>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	17,880	9,075	8,805	49 %
Principal-Series 2015	4,500	5,000	(500)	(11)%
<b>Total Expenditures</b>	<b>22,380</b>	<b>14,075</b>	<b>8,305</b>	<b>37 %</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>0</b>	<b>8,821</b>	<b>8,821</b>	<b>0 %</b>
<b>Excess of Revenue/Other Sources Over Expenditures/Other Uses</b>	<b>0</b>	<b>8,821</b>	<b>8,821</b>	<b>0 %</b>
<b>Fund Balance - Beginning of Period</b>				
Fund Balance-All Other Reserves	0	27,862	27,862	0 %
<b>Total Fund Balance - Beginning of Period</b>	<b>0</b>	<b>27,862</b>	<b>27,862</b>	<b>0 %</b>
<b>Fund Balance - End of Period</b>	<b>0</b>	<b>36,683</b>	<b>36,683</b>	<b>0 %</b>

Mirabella  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 01/31/19  
Reconciliation Date: 1/31/2019  
Status: Locked

Bank Balance	123,331.41
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	123,331.41
Balance Per Books	<u>123,331.41</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: 01/31/19

Reconciliation Date: 1/31/2019

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
1906	1/1/2019	System Generated Check/Voucher	2,253.76	Meritus Districts
1907	1/3/2019	System Generated Check/Voucher	420.37	Nicholas O. Ryder
1908	1/3/2019	System Generated Check/Voucher	156.56	Straley Robin Vericker
1909	1/4/2019	Series 2015 FY19 Tax Dist ID 400	380.71	Mirabella CDD
1910	1/4/2019	Series 2013 FY19 Tax Dist ID 400	2,307.94	Mirabella CDD
1911	1/10/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1912	1/10/2019	System Generated Check/Voucher	120.00	Spearem Enterprises LLC
1913	1/10/2019	System Generated Check/Voucher	64.99	Bright House Networks
1914	1/10/2019	System Generated Check/Voucher	135.00	Suzanna M. Kimball
1915	1/16/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
1916	1/16/2019	System Generated Check/Voucher	2,489.50	Yellowstone Landscape
1917	1/24/2019	System Generated Check/Voucher	19.50	Brandon Lock & Safe, Inc.
1918	1/24/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1919	1/24/2019	System Generated Check/Voucher	103.81	Tampa Electric
1920	1/24/2019	System Generated Check/Voucher	1,029.38	Tampa Electric
1921	1/24/2019	System Generated Check/Voucher	491.84	Tampa Electric
1922	1/24/2019	System Generated Check/Voucher	579.65	Tampa Electric
1923	1/24/2019	Series 2013 FY19 Tax Dist ID Dec Int	26.45	Mirabella CDD
1924	1/24/2019	Series 2015 FY19 Tax Dist ID Dec Int	4.36	Mirabella CDD
Cleared Checks/Vouchers			17,499.38	
			17,499.38	



Mirabella  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 01/31/19  
Reconciliation Date: 1/31/2019  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR076	1/3/2019	Tax Distribution - 01.03.19	5,360.05
	CR078	1/17/2019	Interest Distribution - 01.17.19	61.42
				<hr/>
Cleared Deposits				5,421.47
				<hr/> <hr/>

01/31/2019



# Account Statement

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

Questions? Please call  
 1-800-786-8787

As of January 2, 2019 changes will be made to Rules and Regulations for Deposit Accounts and Funds Availability Policy. The changes will be reflected in the January 2, 2019 versions and can be viewed or obtained online at [www.suntrust.com/disclosures](http://www.suntrust.com/disclosures), by requesting a copy at 800.SUNTRUST or by visiting a SunTrust branch.

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		01/01/2019 - 01/31/2019
	Description	Amount	Description
	Beginning Balance	\$135,409.32	Average Balance
	Deposits/Credits	\$5,421.47	Average Collected Balance
	Checks	\$17,499.38	Number of Days in Statement Period
	Withdrawals/Debits	\$0.00	
	Ending Balance	\$123,331.41	

**Overdraft Protection**  
 Account Number: [Redacted] 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
	01/07	5,360.05		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST ID400 DN022103
	01/17	61.42		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST181230 DN022103
Deposits/Credits: 2		Total Items Deposited: 0		

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1886	1,450.00	01/11	1911	178.00	01/17	1918	45.00	01/30
	*1888	5,000.00	01/07	1912	120.00	01/14	1919	103.81	01/29
	*1905	127.56	01/04	1913	64.99	01/17	1920	1,029.38	01/29
	1906	2,253.76	01/03	1914	135.00	01/15	1921	491.84	01/29
	1907	420.37	01/10	1915	115.00	01/23	1922	579.65	01/29
	1908	156.56	01/09	1916	2,489.50	01/22	1923	26.45	01/31
	1909	380.71	01/30	1917	19.50	01/30	1924	4.36	01/30
	1910	2,307.94	01/14						

Checks: 22  
 \* 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
	01/01	135,409.32	135,409.32	01/14	128,933.18	128,933.18
	01/03	133,155.56	133,155.56	01/15	128,798.18	128,798.18
	01/04	133,028.00	133,028.00	01/17	128,616.61	128,616.61
	01/07	133,388.05	133,388.05	01/22	126,127.11	126,127.11
	01/09	133,231.49	133,231.49	01/23	126,012.11	126,012.11
	01/10	132,811.12	132,811.12	01/29	123,807.43	123,807.43
	01/11	131,361.12	131,361.12	01/30	123,357.86	123,357.86

01/31/2019



Account  
Statement

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Balance Activity History	Date	Balance	Collected Balance
	01/31	123,331.41	123,331.41

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.