

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 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 4/30/2019
(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	96,184	0	0	0	0	96,184
Investment-Revenue 2013 (3900)	0	87,198	0	0	0	87,198
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	54,423	0	0	0	54,423
Investment-Prepayment 2013 (3905)	0	10,272	0	0	0	10,272
Investment-Reserve 2013 (3907)	0	151,052	0	0	0	151,052
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	25,697	0	0	25,697
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>99,204</u>	<u>302,947</u>	<u>37,092</u>	<u>1,603,075</u>	<u>1,877,500</u>	<u>3,919,817</u>
Liabilities						
Accounts Payable	760	0	0	0	0	760
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	75	0	0	0	0	75
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
Total Liabilities	<u>1,335</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,877,500</u>	<u>1,878,835</u>
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 4/30/2019
(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	81,494	62,019	9,229	0	0	152,742
Total Fund Equity & Other Credits	<u>97,869</u>	<u>302,947</u>	<u>37,092</u>	<u>1,603,075</u>	<u>0</u>	<u>2,040,982</u>
Total Liabilities & Fund Equity	<u><u>99,204</u></u>	<u><u>302,947</u></u>	<u><u>37,092</u></u>	<u><u>1,603,075</u></u>	<u><u>1,877,500</u></u>	<u><u>3,919,817</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 4/30/2019
 (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	161,057	(4,423)	(3)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Other Miscellaneous Revenues				
Miscellaneous	0	75	75	0 %
Total Revenues	<u>165,480</u>	<u>164,385</u>	<u>(1,095)</u>	<u>(1)%</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	15,750	11,250	42 %
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	42	458	92 %
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	1,853	3,147	63 %
Electric Utility Services				
Electric Utility Services	30,500	14,782	15,718	52 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	784	1,216	61 %
Other Physical Environment				
Waterway Management Program	4,000	1,246	2,754	69 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	4,185	3,815	48 %
Landscape Maintenance - Contract	29,500	17,512	11,988	41 %
Landscape Maintenance - Other	3,000	682	2,318	77 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	155	3,845	96 %
Pool Maintenance	9,000	4,300	4,700	52 %
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>82,891</u>	<u>82,589</u>	<u>50 %</u>
Excess of Revenues Over/(Under) Expenditures	0	81,494	81,494	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	81,494	81,494	0 %
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	16,376	16,376	0 %
Total Fund Balance - Beginning of Period	<u>0</u>	<u>16,376</u>	<u>16,376</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 4/30/2019
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Fund Balance - End of Period	<u>0</u>	<u>97,869</u>	<u>97,869</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 4/30/2019
 (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	139,344	4,444	3 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>2,624</u>	<u>2,624</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>141,969</u>	<u>7,069</u>	<u>5 %</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>62,019</u>	<u>62,019</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>62,019</u>	<u>62,019</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>302,947</u>	<u>302,947</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 4/30/2019
 (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	22,986	606	3 %
Interest Earnings				
Interest Earnings	0	318	318	0 %
Total Revenues	22,380	23,304	924	4 %
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	9,229	9,229	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	9,229	9,229	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	37,092	37,092	0 %

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/19
Reconciliation Date: 4/30/2019
Status: Locked

Bank Balance	99,139.05
Less Outstanding Checks/Vouchers	2,954.91
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	96,184.14
Balance Per Books	<u>96,184.14</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: 04/30/19

Reconciliation Date: 4/30/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1969	4/5/2019	Series 2013 FY19 Tax Dist ID 413	392.96	Mirabella CDD
1977	4/25/2019	System Generated Check/Voucher	218.74	BOCC
1979	4/25/2019	System Generated Check/Voucher	2,343.21	Tampa Electric
Outstanding Checks/Vouchers			<u>2,954.91</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
 Reconciliation ID: 04/30/19
 Reconciliation Date: 4/30/2019
 Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1959	4/1/2019	System Generated Check/Voucher	93.37	BOCC
1960	4/1/2019	System Generated Check/Voucher	2,257.00	Meritus Districts
1961	4/1/2019	System Generated Check/Voucher	120.00	Spearem Enterprises LLC
1962	4/1/2019	System Generated Check/Voucher	60.00	Straley Robin Vericker
1963	4/1/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
1964	4/1/2019	System Generated Check/Voucher	107.25	Tampa Electric
1965	4/1/2019	System Generated Check/Voucher	1,093.68	Tampa Electric
1966	4/1/2019	System Generated Check/Voucher	530.68	Tampa Electric
1967	4/1/2019	System Generated Check/Voucher	591.00	Tampa Electric
1968	4/1/2019	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
1970	4/5/2019	Series 2015 FY19 Tax Dist ID 413	64.82	Mirabella CDD
1971	4/11/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
1972	4/11/2019	System Generated Check/Voucher	90.00	Suzanna M. Kimball
1973	4/18/2019	System Generated Check/Voucher	84.99	Bright House Networks
1974	4/18/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
1975	4/18/2019	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
1976	4/18/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
1978	4/25/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Cleared Checks/Vouchers			11,106.79	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/19

Reconciliation Date: 4/30/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	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	75.00
	CR088	4/4/2019	Tax Distribution - 04.04.19	<u>912.63</u>
Cleared Deposits				<u><u>1,262.63</u></u>

04/30/2019



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		04/01/2019 - 04/30/2019

Description	Amount	Description	Amount
Beginning Balance	\$108,983.21	Average Balance	\$101,615.14
Deposits/Credits	\$1,262.63	Average Collected Balance	\$101,580.14
Checks	\$11,106.79	Number of Days in Statement Period	30
Withdrawals/Debits	\$0.00		
Ending Balance	\$99,139.05		

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	Date	Amount	Serial #	Description
	04/05	350.00		DEPOSIT				
	04/08	912.63		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST 413 DN022103				
Deposits/Credits: 2				Total Items Deposited: 4				

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1959	93.37	04/04	1965	1,093.68	04/02	1972	90.00	04/16
	1960	2,257.00	04/02	1966	530.68	04/02	1973	84.99	04/23
	1961	120.00	04/01	1967	591.00	04/02	1974	45.00	04/23
	1962	60.00	04/02	1968	2,440.50	04/01	1975	2,440.50	04/22
	1963	115.00	04/05	*1970	64.82	04/16	1976	750.00	04/22
	1964	107.25	04/02	1971	178.00	04/19	*1978	45.00	04/30

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
	04/01	106,422.71	106,422.71	04/16	102,682.54	102,682.54
	04/02	101,783.10	101,783.10	04/19	102,504.54	102,504.54
	04/04	101,689.73	101,689.73	04/22	99,314.04	99,314.04
	04/05	101,924.73	101,574.73	04/23	99,184.05	99,184.05
	04/08	102,837.36	102,837.36	04/30	99,139.05	99,139.05

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.