

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
June 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 6/30/2019
(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	80,005	0	0	0	0	80,005
Investment-Revenue 2013 (3900)	0	90,585	0	0	0	90,585
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	243	0	0	0	243
Investment-Prepayment 2013 (3905)	0	272	0	0	0	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	11,355	0	0	11,355
Investment-Revenue 2015 (5005)	0	0	16,796	0	0	16,796
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	1,518,100	1,518,100
Other	0	0	0	0	0	0
Total Assets	<u>83,025</u>	<u>241,902</u>	<u>28,151</u>	<u>1,603,075</u>	<u>1,867,000</u>	<u>3,823,154</u>
Liabilities						
Accounts Payable	5,124	0	0	0	0	5,124
Accounts Payable Other	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	150	0	0	0	0	150
Deposits	700	0	0	0	0	700
Revenue Bonds Payable - Series 2013	0	0	0	0	1,570,000	1,570,000
Revenue Bonds Payable - Series 2015	0	0	0	0	297,000	297,000
Other	0	0	0	0	0	0
Total Liabilities	<u>5,974</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,867,000</u>	<u>1,872,974</u>
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 6/30/2019
(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	<u>60,675</u>	<u>975</u>	<u>289</u>	<u>0</u>	<u>0</u>	<u>61,939</u>
Total Fund Equity & Other Credits	<u>77,051</u>	<u>241,902</u>	<u>28,151</u>	<u>1,603,075</u>	<u>0</u>	<u>1,950,180</u>
Total Liabilities & Fund Equity	<u><u>83,025</u></u>	<u><u>241,902</u></u>	<u><u>28,151</u></u>	<u><u>1,603,075</u></u>	<u><u>1,867,000</u></u>	<u><u>3,823,154</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 6/30/2019
 (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	163,689	(1,791)	(1)%
O&M Assmts - Off Roll	0	3,253	3,253	0 %
Other Miscellaneous Revenues				
Miscellaneous	0	225	225	0 %
Total Revenues	165,480	167,168	1,688	1 %
Expenditures				
Financial & Administrative				
District Manager	27,000	20,250	6,750	25 %
District Engineer	4,100	635	3,466	85 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	3,500	2,155	38 %
Accounting Services	0	4,900	(4,900)	0 %
Auditing Services	5,100	0	5,100	100 %
Arbitrage Rebate Calculation	0	650	(650)	0 %
Postage, Phone, Faxes, Copies	500	64	436	87 %
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	450	(275)	(157)%
Office Supplies	200	101	99	50 %
Website Administration	200	2,900	(2,700)	(1,350)%
Legal Counsel				
District Counsel	5,000	2,324	2,676	54 %
Electric Utility Services				
Electric Utility Services	30,500	19,604	10,896	36 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,030	970	49 %
Other Physical Environment				
Waterway Management Program	4,000	1,602	2,398	60 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	5,509	2,491	31 %
Landscape Maintenance - Contract	29,500	22,393	7,107	24 %
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	5,800	3,200	36 %
Security System - Contract	2,000	150	1,850	93 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Clubhouse Facility Maintenance	0	100	(100)	0 %
Total Expenditures	165,480	106,492	58,988	36 %
Excess of Revenues Over/(Under) Expenditures	0	60,675	60,675	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	60,675	60,675	0 %
Fund Balance - Beginning of Period				
Fund Balance-Unreserved	0	16,376	16,376	0 %

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 6/30/2019
(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>
Total Fund Balance - Beginning of Period	<u>0</u>	<u>16,376</u>	<u>16,376</u>	<u>0 %</u>
Fund Balance - End of Period	<u>0</u>	<u>77,051</u>	<u>77,051</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 6/30/2019
 (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	141,619	6,719	5 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>3,506</u>	<u>3,506</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>145,125</u>	<u>10,225</u>	<u>8 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2013	109,900	109,150	750	1 %
Principal-Series 2013	<u>25,000</u>	<u>35,000</u>	<u>(10,000)</u>	<u>(40)%</u>
Total Expenditures	<u>134,900</u>	<u>144,150</u>	<u>(9,250)</u>	<u>(7)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>975</u>	<u>975</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>975</u>	<u>975</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>241,902</u>	<u>241,902</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 6/30/2019
 (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	23,361	981	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>428</u>	<u>428</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>23,789</u>	<u>1,409</u>	<u>6 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	17,880	18,000	(120)	(1)%
Principal-Series 2015	<u>4,500</u>	<u>5,500</u>	<u>(1,000)</u>	<u>(22)%</u>
Total Expenditures	<u>22,380</u>	<u>23,500</u>	<u>(1,120)</u>	<u>(5)%</u>
Excess of Revenues Over/(Under) Expenditures	<u>0</u>	<u>289</u>	<u>289</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>289</u>	<u>289</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>28,151</u>	<u>28,151</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 06/30/19
Reconciliation Date: 6/30/2019
Status: Locked

Bank Balance	83,129.51
Less Outstanding Checks/Vouchers	3,124.45
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	80,005.06
Balance Per Books	<u>80,005.06</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: 06/30/19

Reconciliation Date: 6/30/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1997	6/1/2019	System Generated Check/Voucher	100.00	Southeastern Tax Professionals, Inc.
2004	6/13/2019	Series 2013 FY19 Tax Dist ID 421	2,274.45	Mirabella CDD
2011	6/20/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			<u>3,124.45</u>	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 06/30/19

Reconciliation Date: 6/30/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1988	5/23/2019	System Generated Check/Voucher	275.00	Florida Department of Health in Hillsborough County
1995	6/1/2019	System Generated Check/Voucher	194.74	Brandon Lock & Safe, Inc.
1996	6/1/2019	System Generated Check/Voucher	2,256.00	Meritus Districts
1998	6/1/2019	System Generated Check/Voucher	470.95	Straley Robin Vericker
1999	6/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2000	6/6/2019	System Generated Check/Voucher	160.00	Suzanna M. Kimball
2001	6/13/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
2002	6/13/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2003	6/13/2019	Series 2015 FY19 Tax Dist ID 421	375.19	Mirabella CDD
2005	6/20/2019	System Generated Check/Voucher	100.00	Nakisha McCrav
2006	6/20/2019	System Generated Check/Voucher	260.00	Nicholas O. Ryder
2007	6/20/2019	System Generated Check/Voucher	84.99	Bright House Networks
2008	6/20/2019	System Generated Check/Voucher	204.50	Stantec Consulting Services Inc.
2009	6/20/2019	System Generated Check/Voucher	2,356.52	Tampa Electric
2010	6/20/2019	System Generated Check/Voucher	2,440.50	Yellowstone Landscape
Cleared Checks/Vouchers			9,446.39	
			9,446.39	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 06/30/19

Reconciliation Date: 6/30/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	38375625	6/11/2019	Clubhouse Rental - Osorio	75.00
	CR094	6/14/2019	Tax Distribution - 06.14.19	5,282.27
	2195831582	6/18/2019	Clubhouse Rental Deposit - Goodman	100.00
	2195831583	6/18/2019	Clubhouse Rental - Goodman	<u>75.00</u>
Cleared Deposits				<u><u>5,532.27</u></u>

06/30/2019



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		06/01/2019 - 06/30/2019
	Description	Amount	Description
	Beginning Balance	\$87,043.63	Average Balance
	Deposits/Credits	\$5,532.27	Average Collected Balance
	Checks	\$9,446.39	Number of Days in Statement Period
	Withdrawals/Debits	\$.00	30
	Ending Balance	\$83,129.51	

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	Date	Amount	Serial #	Description
	06/18	75.00		DEPOSIT	06/20	175.00		DEPOSIT
	06/14	5,282.27		ELECTRONIC/ACH CREDIT HLLS TAX LICENS DIST ID421 DN022103				
Deposits/Credits: 3				Total Items Deposited: 3				

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	1988	275.00	06/03	2000	160.00	06/12	2006	260.00	06/25
	*1995	194.74	06/06	2001	178.00	06/19	2007	84.99	06/26
	1996	2,256.00	06/04	2002	45.00	06/18	2008	204.50	06/26
	*1998	470.95	06/04	2003	375.19	06/18	2009	2,356.52	06/26
	1999	45.00	06/06	*2005	100.00	06/27	2010	2,440.50	06/24

Checks: 15
 * 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
	06/01	87,043.63	87,043.63	06/19	88,401.02	88,401.02
	06/03	86,768.63	86,768.63	06/20	88,576.02	88,401.02
	06/04	84,041.68	84,041.68	06/21	88,576.02	88,576.02
	06/06	83,801.94	83,801.94	06/24	86,135.52	86,135.52
	06/12	83,641.94	83,641.94	06/25	85,875.52	85,875.52
	06/14	88,924.21	88,924.21	06/26	83,229.51	83,229.51
	06/18	88,579.02	88,504.02	06/27	83,129.51	83,129.51

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.

As of 7/1/19, Mastercard(R) will update their Guide to Benefits for debit cards and will no longer offer the Price Protection benefit. A new Mastercard Guide to Benefits will be available on 7/1/19 at suntrust.com/debitcards.