

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
July 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 7/31/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2013	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets						
Cash-Operating Account	68,266	0	0	0	0	68,266
Investment-Revenue 2013 (3900)	0	90,721	0	0	0	90,721
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	244	0	0	0	244
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	151,033	0	0	0	151,033
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	16,842	0	0	16,842
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	71,286	242,272	28,197	1,603,075	1,867,000	3,811,829
Liabilities						
Accounts Payable	3,793	0	0	0	0	3,793
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	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	4,568	0	0	0	1,867,000	1,871,568
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 7/31/2019
(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	50,342	1,344	334	0	0	52,020
Total Fund Equity & Other Credits	<u>66,717</u>	<u>242,272</u>	<u>28,197</u>	<u>1,603,075</u>	<u>0</u>	<u>1,940,261</u>
Total Liabilities & Fund Equity	<u><u>71,286</u></u>	<u><u>242,272</u></u>	<u><u>28,197</u></u>	<u><u>1,603,075</u></u>	<u><u>1,867,000</u></u>	<u><u>3,811,829</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 7/31/2019
 (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	325	325	0 %
Total Revenues	165,480	167,268	1,788	1 %
Expenditures				
Financial & Administrative				
District Manager	27,000	22,500	4,500	17 %
District Engineer	4,100	635	3,466	85 %
Disclosure Report	5,000	5,000	0	0 %
Trustees Fees	5,655	5,655	0	0 %
Auditing Services	5,100	4,900	200	4 %
Arbitrage Rebate Calculation	0	650	(650)	0 %
Postage, Phone, Faxes, Copies	500	204	296	59 %
Rentals & Leases	0	24	(24)	0 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	1,903	(903)	(90)%
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	3,440	1,560	31 %
Electric Utility Services				
Electric Utility Services	30,500	22,010	8,490	28 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,211	789	39 %
Other Physical Environment				
Waterway Management Program	4,000	1,780	2,220	56 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	6,736	1,264	16 %
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	205	3,795	95 %
Pool Maintenance	9,000	5,800	3,200	36 %
Security System - Contract	2,000	300	1,700	85 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	165,480	116,926	48,554	29 %
Excess of Revenues Over/(Under) Expenditures	0	50,342	50,342	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	50,342	50,342	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 %

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 7/31/2019
(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>66,717</u>	<u>66,717</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 7/31/2019
 (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	0	3,875	3,875	0 %
Total Revenues	134,900	145,494	10,594	8 %
Expenditures				
Debt Service Payments				
Interest-Series 2013	109,900	109,150	750	1 %
Principal-Series 2013	25,000	35,000	(10,000)	(40)%
Total Expenditures	134,900	144,150	(9,250)	(7)%
Excess of Revenues Over/(Under) Expenditures	0	1,344	1,344	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	1,344	1,344	0 %
Fund Balance - Beginning of Period				
Fund Balance-All Other Reserves	0	240,928	240,928	0 %
Total Fund Balance - Beginning of Period	0	240,928	240,928	0 %
Fund Balance - End of Period	0	242,272	242,272	0 %

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 7/31/2019
 (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>473</u>	<u>473</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>23,834</u>	<u>1,454</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>334</u>	<u>334</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>334</u>	<u>334</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>28,197</u>	<u>28,197</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 07/31/19
Reconciliation Date: 7/31/2019
Status: Locked

Bank Balance	69,266.69
Less Outstanding Checks/Vouchers	1,126.16
Plus Deposits in Transit	125.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	68,265.53
Balance Per Books	<u>68,265.53</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: 07/31/19

Reconciliation Date: 7/31/2019

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.
2011	6/20/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
2026	7/25/2019	System Generated Check/Voucher	50.00	Affordable Backflow Testing
2027	7/25/2019	System Generated Check/Voucher	181.16	BOCC
2028	7/25/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Outstanding Checks/Vouchers			1,126.16	
			1,126.16	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 07/31/19
Reconciliation Date: 7/31/2019
Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	2201296682	7/24/2019	Clubhouse Rental Deposit - Cooper	100.00
	2201296683	7/24/2019	Clubhouse Rental - Cooper	<u>25.00</u>
Outstanding Deposits				<u>125.00</u>

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
 Reconciliation ID: 07/31/19
 Reconciliation Date: 7/31/2019
 Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2004	6/13/2019	Series 2013 FY19 Tax Dist ID 421	2,274.45	Mirabella CDD
2012	7/1/2019	System Generated Check/Voucher	134.14	BOCC
2013	7/1/2019	System Generated Check/Voucher	4,900.00	McDermitt Davis & Company LLC
2014	7/1/2019	System Generated Check/Voucher	2,260.00	Meritus Districts
2015	7/1/2019	System Generated Check/Voucher	90.00	Suzanna M. Kimball
2017	7/5/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2018	7/11/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2019	7/18/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
2020	7/18/2019	System Generated Check/Voucher	260.00	Ryder Residential and Commercial, LLC
2021	7/18/2019	System Generated Check/Voucher	84.99	Bright House Networks
2022	7/18/2019	System Generated Check/Voucher	117.00	Stantec Consulting Services Inc.
2023	7/18/2019	System Generated Check/Voucher	803.00	Straley Robin Vericker
2024	7/18/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2025	7/25/2019	System Generated Check/Voucher	150.00	A10SIS, Inc.
2029	7/25/2019	System Generated Check/Voucher	2,406.24	Tampa Electric
Cleared Checks/Vouchers			13,862.82	

07/31/2019



Account Statement

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

Questions? Please call
 1-800-786-8787

Account Summary	Account Type	Account Number	Statement Period
	PUBLIC FUNDS PRIMARY CHECKING		07/01/2019 - 07/31/2019
	Description	Amount	Description
	Beginning Balance	\$83,129.51	Average Balance
	Deposits/Credits	\$.00	Average Collected Balance
	Checks	\$13,862.82	Number of Days in Statement Period
	Withdrawals/Debits	\$.00	
	Ending Balance	\$69,266.69	

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

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	2004	2,274.45	07/02	*2017	45.00	07/16	2022	117.00	07/24
	*2012	134.14	07/15	2018	115.00	07/16	2023	803.00	07/24
	2013	4,900.00	07/03	2019	178.00	07/25	2024	45.00	07/24
	2014	2,260.00	07/02	2020	260.00	07/23	2025	150.00	07/29
	2015	90.00	07/08	2021	84.99	07/25	*2029	2,406.24	07/31

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
	07/01	83,129.51	83,129.51	07/23	73,050.92	73,050.92
	07/02	78,595.06	78,595.06	07/24	72,085.92	72,085.92
	07/03	73,695.06	73,695.06	07/25	71,822.93	71,822.93
	07/08	73,605.06	73,605.06	07/29	71,672.93	71,672.93
	07/15	73,470.92	73,470.92	07/31	69,266.69	69,266.69
	07/16	73,310.92	73,310.92			

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.