

Mirabella Community Development District

Financial Statements
(Unaudited)

Period Ending
August 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 8/31/2019
(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	52,697	0	0	0	0	52,697
Investment-Revenue 2013 (3900)	0	90,857	0	0	0	90,857
Investment-Sinking 2013 (3901)	0	2	0	0	0	2
Investment-Interest 2013 (3902)	0	245	0	0	0	245
Investment-Prepayment 2013 (3905)	0	272	0	0	0	272
Investment-Reserve 2013 (3907)	0	151,260	0	0	0	151,260
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	16,889	0	0	16,889
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>55,717</u>	<u>242,636</u>	<u>28,244</u>	<u>1,603,075</u>	<u>1,867,000</u>	<u>3,796,672</u>
Liabilities						
Accounts Payable	1,118	0	0	0	0	1,118
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	<u>1,893</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,867,000</u>	<u>1,868,893</u>
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	240,928	27,862	0	0	268,790

Mirabella
Balance Sheet

As of 8/31/2019
(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	37,449	1,708	382	0	0	39,539
Total Fund Equity & Other Credits	<u>53,825</u>	<u>242,636</u>	<u>28,244</u>	<u>1,603,075</u>	<u>0</u>	<u>1,927,780</u>
Total Liabilities & Fund Equity	<u><u>55,717</u></u>	<u><u>242,636</u></u>	<u><u>28,244</u></u>	<u><u>1,603,075</u></u>	<u><u>1,867,000</u></u>	<u><u>3,796,672</u></u>

Mirabella
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 8/31/2019
 (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	<u>165,480</u>	<u>167,268</u>	<u>1,788</u>	<u>1 %</u>
Expenditures				
Financial & Administrative				
District Manager	27,000	24,750	2,250	8 %
District Engineer	4,100	743	3,358	82 %
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	209	291	58 %
Rentals & Leases	0	24	(24)	0 %
Public Officials Insurance	1,500	2,250	(750)	(50)%
Legal Advertising	1,000	2,298	(1,298)	(130)%
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	3,923	1,077	22 %
Electric Utility Services				
Electric Utility Services	30,500	24,351	6,149	20 %
Garbage/Solid Waste Control Services				
Garbage Collection	500	0	500	100 %
Water-Sewer Combination Services				
Water Utility Services	2,000	1,292	708	35 %
Other Physical Environment				
Waterway Management Program	4,000	2,418	1,582	40 %
Property & Casualty Insurance	6,500	5,155	1,345	21 %
Clubhouse Facility Maintenance	8,000	7,590	410	5 %
Landscape Maintenance - Contract	29,500	27,274	2,226	8 %
Landscape Maintenance - Other	3,000	682	2,318	77 %
Plant Replacement Program	2,000	0	2,000	100 %
Irrigation Maintenance	4,000	313	3,687	92 %
Pool Maintenance	9,000	6,550	2,450	27 %
Security System - Contract	2,000	300	1,700	85 %
Parks & Recreation				
Off Duty Deputy Services	8,800	0	8,800	100 %
Total Expenditures	<u>165,480</u>	<u>129,818</u>	<u>35,662</u>	<u>22 %</u>
Excess of Revenues Over/(Under) Expenditures	0	37,449	37,449	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	37,449	37,449	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 8/31/2019
(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>53,825</u>	<u>53,825</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

202 - Debt Service - Series 2013
 From 10/1/2018 Through 8/31/2019
 (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	<u>0</u>	<u>4,239</u>	<u>4,239</u>	<u>0 %</u>
Total Revenues	<u>134,900</u>	<u>145,858</u>	<u>10,958</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>1,708</u>	<u>1,708</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>1,708</u>	<u>1,708</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>242,636</u>	<u>242,636</u>	<u>0 %</u>

Mirabella
Statement of Revenues and Expenditures

203 - Debt Service - Series 2015
 From 10/1/2018 Through 8/31/2019
 (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>520</u>	<u>520</u>	<u>0 %</u>
Total Revenues	<u>22,380</u>	<u>23,882</u>	<u>1,502</u>	<u>7 %</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>382</u>	<u>382</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>382</u>	<u>382</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>28,244</u>	<u>28,244</u>	<u>0 %</u>

Mirabella
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/19
Reconciliation Date: 8/31/2019
Status: Locked

Bank Balance	61,894.38
Less Outstanding Checks/Vouchers	9,196.97
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	52,697.41
Balance Per Books	<u>52,697.41</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: 08/31/19
Reconciliation Date: 8/31/2019
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.
2041	8/27/2019	System Generated Check/Voucher	117.50	Brandon Lock & Safe, Inc.
2042	8/27/2019	System Generated Check/Voucher	460.00	Florida Natives Nursery, Inc
2043	8/27/2019	System Generated Check/Voucher	108.00	Stantec Consulting Services Inc.
2044	8/27/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2045	8/27/2019	System Generated Check/Voucher	395.00	Times Publishing Company
2046	8/27/2019	System Generated Check/Voucher	2,340.47	Tampa Electric
2047	8/27/2019	System Generated Check/Voucher	4,881.00	Yellowstone Landscape
2048	8/27/2019	System Generated Check/Voucher	750.00	Zebra Cleaning Team, Inc
Outstanding Checks/Vouchers			9,196.97	
			9,196.97	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 08/31/19

Reconciliation Date: 8/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
2030	8/1/2019	System Generated Check/Voucher	100.00	Aja Cooper
2031	8/1/2019	System Generated Check/Voucher	2,385.16	Meritus Districts
2032	8/1/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
2033	8/8/2019	System Generated Check/Voucher	178.00	Aquatic Systems, Inc.
2034	8/8/2019	System Generated Check/Voucher	487.50	Ryder Residential and Commercial, LLC
2035	8/8/2019	System Generated Check/Voucher	196.50	Straley Robin Vericker
2036	8/8/2019	System Generated Check/Voucher	115.00	Suzanna M. Kimball
2037	8/8/2019	System Generated Check/Voucher	679.00	Times Publishing Company
2038	8/8/2019	System Generated Check/Voucher	2,155.00	U.S. Bank
2039	8/15/2019	System Generated Check/Voucher	84.99	Bright House Networks
2040	8/15/2019	System Generated Check/Voucher	45.00	Suzanna M. Kimball
Cleared Checks/Vouchers			7,497.31	
			7,497.31	

Mirabella
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/19
Reconciliation Date: 8/31/2019
Status: Locked

Cleared Deposits

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

08/31/2019



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		08/01/2019 - 08/31/2019
	Description	Amount	Description
	Beginning Balance	\$69,266.69	Average Balance
	Deposits/Credits	\$125.00	Average Collected Balance
	Checks	\$7,497.31	Number of Days in Statement Period
	Withdrawals/Debits	\$.00	
	Ending Balance	\$61,894.38	

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
	08/02	125.00		DEPOSIT				
Deposits/Credits: 1				Total Items Deposited: 2				

Checks	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid	Check Number	Amount	Date Paid
	2011	750.00	08/21	2031	2,385.16	08/02	2036	115.00	08/13
	*2026	50.00	08/02	2032	45.00	08/08	2037	679.00	08/16
	2027	181.16	08/01	2033	178.00	08/20	2038	2,155.00	08/16
	2028	45.00	08/01	2034	487.50	08/13	2039	84.99	08/20
	*2030	100.00	08/05	2035	196.50	08/13	2040	45.00	08/21

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
	08/01	69,040.53	69,040.53	08/13	65,786.37	65,786.37
	08/02	66,730.37	66,605.37	08/16	62,952.37	62,952.37
	08/05	66,630.37	66,630.37	08/20	62,689.38	62,689.38
	08/08	66,585.37	66,585.37	08/21	61,894.38	61,894.38

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.