

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
August 31, 2018



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La Collina CDD

Balance Sheet

As of 8/31/2018

(In Whole Numbers)

	General Fund	Debt Service - Series 2015	Capital Projects- Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets						
Cash-Operating Account	68,165	0	0	0	0	68,165
Cash - Interest - Series 2015 #2000	0	0	0	0	0	0
Cash - Reserve - Series 2015 #2004	0	248,406	0	0	0	248,406
Cash - Revenue - Series 2015 #2003	0	264,753	0	0	0	264,753
Cash - Construction - Series 2015 #2002	0	0	42	0	0	42
Due From Developer	0	0	0	0	0	0
Assessments Receivable - Tax 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	496	0	0	0	0	496
Prepaid Professional Liability	0	0	0	0	0	0
Prepaid Trustee Fees	1,571	0	0	0	0	1,571
Deposits	4,161	0	0	0	0	4,161
Construction Work In Progress	0	0	0	2,765,113	0	2,765,113
Amount Available-Debt Service	0	0	0	0	445,611	445,611
Amount To Be Provided-Debt Service	0	0	0	0	3,054,389	3,054,389
Other	0	0	0	0	0	0
Total Assets	74,393	513,160	42	2,765,113	3,500,000	6,852,709
Liabilities						
Accounts Payable	2,690	0	0	0	0	2,690
Due To Debt Service Fund	0	0	0	0	0	0
Sales Tax Payable	0	0	0	0	0	0
Clubhouse Rental Deposits	825	0	0	0	0	825
Revenue Bonds Payable-LT-2015	0	0	0	0	3,500,000	3,500,000
Other	0	0	0	0	0	0
Total Liabilities	3,515	0	0	0	3,500,000	3,503,515
Fund Equity & Other Credits						
Fund Balance-All Other Reserves	0	448,026	42	0	0	448,068
Fund Balance-Unreserved	34,718	0	0	0	0	34,718
Retained Earnings-Unreserved	0	0	0	0	0	0
Investment In General Fixed Assets	0	0	0	2,765,113	0	2,765,113
Other	35,386	65,134	0	0	0	100,520
Total Fund Equity & Other Credits	70,104	513,160	42	2,765,113	0	3,348,419
Total Liabilities & Fund Equity	73,618	513,160	42	2,765,113	3,500,000	6,851,934

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2017 Through 8/31/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	226,035	210,330	(15,705)	(7)%
Operations & Maintenance Assmts-Off Roll	0	22,779	22,779	0 %
Interest Earnings				
Interest Earnings	0	59	59	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	525	525	0 %
Total Revenues	<u>226,035</u>	<u>233,692</u>	<u>7,657</u>	<u>3 %</u>
Expenditures				
Financial & Administrative				
District Manager	32,500	29,792	2,708	8 %
District Engineer	6,000	1,039	4,961	83 %
Disclosure Report	3,500	0	3,500	100 %
Trustees Fees	4,000	2,200	1,800	45 %
Accounting Services	3,750	3,438	313	8 %
Auditing Services	5,500	3,423	2,077	38 %
Arbitrage Rebate Calculation	650	0	650	100 %
Financial Services	3,750	3,438	313	8 %
Postage, Phone, Faxes, Copies	100	89	11	11 %
Public Officials Insurance	1,800	2,403	(603)	(33)%
Legal Advertising	1,500	2,520	(1,020)	(68)%
Bank Fees	250	416	(166)	(67)%
Dues, Licenses & Fees	225	550	(325)	(144)%
Office Supplies	250	100	150	60 %
Website Administration	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	6,000	8,638	(2,638)	(44)%
Electric Utility Services				
Electric Utility Services	10,000	12,012	(2,012)	(20)%
Garbage/Solid Waste Control Services				
Garbage Collection	500	1,417	(917)	(183)%
Water-Sewer Combination Services				
Water Utility Services	2,500	2,858	(358)	(14)%
Other Physical Environment				
Waterway Management Program	5,000	5,445	(445)	(9)%
Property & Casualty Insurance	6,500	4,129	2,371	36 %
Landscape Maintenance - Commons & Amenity	85,880	81,670	4,210	5 %
Plant Replacement Program	1,500	0	1,500	100 %
Irrigation Maintenance	2,500	2,670	(170)	(7)%
Park Facility Maintenance	6,380	2,210	4,170	65 %
Parks & Recreation				
Clubhouse Maintenance	6,500	13,827	(7,327)	(113)%
Clubhouse Operations	20,000	0	20,000	100 %
Pool Maintenance	7,500	13,500	(6,000)	(80)%
Total Expenditures	<u>226,035</u>	<u>197,782</u>	<u>28,253</u>	<u>12 %</u>
Excess Revenues Over (Under) Expenses	0	35,911	35,911	0 %

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2017 Through 8/31/2018
(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, Beginning of Period	0	34,968	34,968	0 %
Fund Balance, End of Period	<u>0</u>	<u>70,879</u>	<u>70,879</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
From 10/1/2017 Through 8/31/2018
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts - Tax Roll	247,094	231,169	(15,925)	(6)%
Debt Service Assmts-Off Roll	0	25,033	25,033	0 %
Interest Earnings				
Interest Earnings	0	1,026	1,026	0 %
Total Revenues	<u>247,094</u>	<u>257,228</u>	<u>10,134</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	192,094	96,047	96,047	50 %
Principal - Series 2015	55,000	96,047	(41,047)	(75)%
Total Expenditures	<u>247,094</u>	<u>192,094</u>	<u>55,000</u>	<u>22 %</u>
Excess Revenues Over (Under) Expenses	0	65,134	65,134	0 %
Fund Balance, Beginning of Period	0	448,026	448,026	0 %
Fund Balance, End of Period	<u>0</u>	<u>513,160</u>	<u>513,160</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures

300 - Capital Projects- Series 2015
 From 10/1/2017 Through 8/31/2018
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0	0	0	0 %
Excess Revenues Over (Under) Expenses	0	0	0	0 %
Fund Balance, Beginning of Period	0	42	42	0 %
Fund Balance, End of Period	0	42	42	0 %

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2018
Reconciliation Date: 8/31/2018
Status: Locked

Bank Balance	68,489.72
Less Outstanding Checks/Vouchers	325.00
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	68,164.72
Balance Per Books	<u>68,164.72</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 08/31/2018

Reconciliation Date: 8/31/2018

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1422	4/26/2018	System Generated Check/Voucher	125.00	Gina Hoerig
1490	8/16/2018	System Generated Check/Voucher	100.00	Daisha Brown
1492	8/23/2018	System Generated Check/Voucher	100.00	New Hope United Methodist Church
Outstanding Checks/Vouchers			325.00	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2018
Reconciliation Date: 8/31/2018
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1476	7/26/2018	System Generated Check/Voucher	1,265.00	Burr & Forman LLP
1477	7/26/2018	System Generated Check/Voucher	260.00	Nicholas Ryder
1478	7/26/2018	System Generated Check/Voucher	540.00	The Perfect Klean
1479	7/26/2018	System Generated Check/Voucher	1,170.35	Yellowstone Landscape
1480	8/1/2018	System Generated Check/Voucher	3,382.05	Meritus Districts
1481	8/1/2018	System Generated Check/Voucher	143.05	Republic Services
1482	8/1/2018	System Generated Check/Voucher	317.74	Tampa Electric
1483	8/1/2018	System Generated Check/Voucher	143.52	Tampa Electric
1484	8/1/2018	System Generated Check/Voucher	150.59	Tampa Electric
1485	8/9/2018	System Generated Check/Voucher	945.00	A-Quality Pool Service
1486	8/9/2018	System Generated Check/Voucher	495.00	First Choice Aquatic Weed Management LLC
1487	8/9/2018	System Generated Check/Voucher	489.97	Nicholas Ryder
1488	8/9/2018	System Generated Check/Voucher	3,225.00	Yellowstone Landscape
1489	8/16/2018	System Generated Check/Voucher	284.10	Hillsborough County Utility
1491	8/16/2018	System Generated Check/Voucher	784.00	Times Publishing Company
1493	8/23/2018	System Generated Check/Voucher	675.00	The Perfect Klean
1494	8/23/2018	System Generated Check/Voucher	1,007.36	Yellowstone Landscape
Cleared Checks/Vouchers			15,277.73	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 08/31/2018

Reconciliation Date: 8/31/2018

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR098	7/27/2018	Clubhouse Rental Income	250.00
	CR101	8/24/2018	Clubhouse Rental - Lewis CK 1860/1861	125.00
	CR102	8/24/2018	Refund Check Returned 1860	(100.00)
	CR103	8/31/2018	August Bank Activity	<u>(29.85)</u>
Cleared Deposits				<u>245.15</u>



Account
Statement

Balance Activity History	Date	Balance	Collected Balance	Date	Balance	Collected Balance
	08/29	68,489.72	68,464.72	08/30	68,489.72	68,489.72

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.