

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 2019



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

La Collina CDD

Balance Sheet

As of 9/30/2019

(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	93,774	0	0	0	93,774
Cash - Interest - Series 2015 #2000	0	0	0	0	0
Cash - Sinking Fund - Series 2015 #2001	0	0	0	0	0
Cash - Prepayments - Series 2015 #2005	0	15,278	0	0	15,278
Cash - Reserve - Series 2015 #2004	0	248,125	0	0	248,125
Cash - Revenue - Series 2015 #2003	0	273,732	0	0	273,732
Cash - Construction - Series 2015 #2002	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0
Due From Developer	0	0	0	0	0
Assessments Receivable - Tax Roll	0	0	0	0	0
Due From General Fund	0	0	0	0	0
Prepaid Items	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0
Prepaid Professional Liability	0	0	0	0	0
Prepaid Trustee Fees	1,257	0	0	0	1,257
Prepaid Insurance Property	0	0	0	0	0
Deposits	3,732	0	0	0	3,732
Construction Work In Progress	0	0	2,765,113	0	2,765,113
Amount Available-Debt Service	0	0	0	445,611	445,611
Amount To Be Provided-Debt Service	0	0	0	2,984,389	2,984,389
Other	0	0	0	0	0
Total Assets	<u>98,763</u>	<u>537,135</u>	<u>2,765,113</u>	<u>3,430,000</u>	<u>6,831,011</u>
Liabilities					
Accounts Payable	13,660	0	0	0	13,660
Due To Debt Service Fund	0	0	0	0	0
Sales Tax Payable	0	0	0	0	0
Deposits	0	0	0	0	0
Clubhouse Rental Deposits	500	0	0	0	500
Revenue Bonds Payable-LT-2015	0	0	0	3,430,000	3,430,000
Other	0	0	0	0	0
Total Liabilities	<u>14,160</u>	<u>0</u>	<u>0</u>	<u>3,430,000</u>	<u>3,444,160</u>
Fund Equity & Other Credits					
Retained Earnings-Unreserved	0	0	0	0	0
Investment In General Fixed Assets	0	0	2,765,113	0	2,765,113
Other	84,603	537,135	0	0	621,738
Total Fund Equity & Other Credits	<u>84,603</u>	<u>537,135</u>	<u>2,765,113</u>	<u>0</u>	<u>3,386,851</u>
Total Liabilities & Fund Equity	<u>98,763</u>	<u>537,135</u>	<u>2,765,113</u>	<u>3,430,000</u>	<u>6,831,011</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2018 Through 9/30/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	226,035	232,626	6,591	3 %
Interest Earnings				
Interest Earnings	0	119	119	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	600	600	0 %
Total Revenues	<u>226,035</u>	<u>233,345</u>	<u>7,310</u>	<u>3 %</u>
Expenditures				
Legislative				
Supervisor Fees	12,000	3,800	8,200	68 %
Financial & Administrative				
District Manager	32,500	32,500	0	0 %
District Engineer	4,000	0	4,000	100 %
Disclosure Report	3,500	0	3,500	100 %
Trustees Fees	4,000	3,771	229	6 %
Accounting Services	7,500	7,500	0	0 %
Auditing Services	5,000	4,023	977	20 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	100	489	(389)	(389)%
Rentals & Leases	0	100	(100)	0 %
Public Officials Insurance	2,100	1,850	250	12 %
Legal Advertising	1,500	4,630	(3,130)	(209)%
Bank Fees	250	8	242	97 %
Dues, Licenses & Fees	200	450	(250)	(125)%
Office Supplies	0	104	(104)	0 %
Website Administration	1,500	4,400	(2,900)	(193)%
Legal Counsel				
District Counsel	4,000	2,079	1,921	48 %
Electric Utility Services				
Electric Utility Services	22,000	13,312	8,688	39 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,415	1,956	(541)	(38)%
Water-Sewer Combination Services				
Water Utility Services	3,360	3,848	(488)	(15)%
Other Physical Environment				
Waterway Management Program	5,940	8,140	(2,200)	(37)%
Property & Casualty Insurance	6,562	7,176	(614)	(9)%
Landscape Maintenance - Commons & Amenity	38,700	43,618	(4,918)	(13)%
Plant Replacement Program	5,000	1,996	3,004	60 %
Irrigation Maintenance	2,500	3,965	(1,465)	(59)%
Park Facility Maintenance	2,000	7,501	(5,501)	(275)%
Parks & Recreation				
Pool Maintenance - Other	5,000	1,374	3,626	73 %
Pool Maintenance	15,000	13,370	1,630	11 %
Cabana Maintenance & Repair	23,000	22,269	731	3 %
Capital Improvements	16,758	0	16,758	100 %
Total Expenditures	<u>226,035</u>	<u>194,229</u>	<u>31,806</u>	<u>14 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>39,115</u>	<u>39,115</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2018 Through 9/30/2019
 (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, Beginning of Period	0	45,488	45,488	0 %
Fund Balance, End of Period	<u>0</u>	<u>84,603</u>	<u>84,603</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
From 10/1/2018 Through 9/30/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts - Tax Roll	244,344	255,673	11,329	5 %
Debt Service Prepayments	0	25,698	25,698	0 %
Debt Service Assmts-Off Roll	0	107	107	0 %
Interest Earnings				
Interest Earnings	0	1,503	1,503	0 %
Total Revenues	<u>244,344</u>	<u>282,982</u>	<u>38,638</u>	<u>16 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	189,344	190,719	(1,375)	(1)%
Principal - Series 2015	55,000	70,000	(15,000)	(27)%
Total Expenditures	<u>244,344</u>	<u>260,719</u>	<u>(16,375)</u>	<u>(7)%</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	42	42	0 %
Total Other Financing Sources	<u>0</u>	<u>42</u>	<u>42</u>	<u>0 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>22,305</u>	<u>22,305</u>	<u>0 %</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>514,830</u>	<u>514,830</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>537,135</u></u>	<u><u>537,135</u></u>	<u><u>0 %</u></u>

La Collina CDD

Statement of Revenues and Expenditures

300 - Capital Projects- Series 2015
 From 10/1/2018 Through 9/30/2019
 (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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(42)	(42)	0 %
Total Other Financing Sources	<u>0</u>	<u>(42)</u>	<u>(42)</u>	<u>0 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>(42)</u>	<u>(42)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	42	42	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0 %</u></u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Bank Balance	93,874.06
Less Outstanding Checks/Vouchers	200.00
Plus Deposits in Transit	75.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>25.00</u>
Reconciled Bank Balance	93,774.06
Balance Per Books	<u>93,774.06</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: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1736	9/12/2019	System Generated Check/Voucher	200.00	Karen Marie Billingsley
Outstanding Checks/Vouchers			200.00	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Outstanding Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR171	9/19/2019	Clubhouse Rentals CKs 437 & 1511	50.00
	CR172	9/26/2019	Clubhouse Rental CK 1498 - Grcic	25.00
Outstanding Deposits				75.00

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 09/30/2019

Reconciliation Date: 9/30/2019

Status: Locked

Outstanding Suspense Items

<u>Item Number</u>	<u>Date</u>	<u>Description</u>	<u>Amount</u>
CR173	9/30/2019	Clubhouse Rental	<u>25.00</u>
Outstanding Suspense Items			<u>25.00</u>

**La Collina CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1722	8/27/2019	System Generated Check/Voucher	248.54	Hillsborough County Utility
1723	8/27/2019	System Generated Check/Voucher	3,289.50	Yellowstone Landscape
1724	9/1/2019	System Generated Check/Voucher	210.00	Burr & Forman LLP
1725	9/1/2019	System Generated Check/Voucher	495.00	First Choice Aquatic Weed Management LLC
1726	9/1/2019	System Generated Check/Voucher	3,345.41	Meritus Districts
1727	9/1/2019	System Generated Check/Voucher	174.15	Republic Services
1728	9/1/2019	System Generated Check/Voucher	835.00	The Perfect Klean
1729	9/1/2019	System Generated Check/Voucher	88.63	Yellowstone Landscape
1730	9/5/2019	System Generated Check/Voucher	1,049.73	Tampa Electric
1731	9/12/2019	System Generated Check/Voucher	945.00	A-Quality Pool Service
1732	9/12/2019	System Generated Check/Voucher	200.00	Allison Grullon
1733	9/12/2019	System Generated Check/Voucher	172.00	American Access Controls, Inc
1734	9/12/2019	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1735	9/12/2019	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1737	9/19/2019	System Generated Check/Voucher	141.06	Hillsborough County Utility
1738	9/19/2019	System Generated Check/Voucher	200.00	Gate Pros, Inc.
1739	9/19/2019	System Generated Check/Voucher	622.60	Ryder Residential and Commercial, LLC
1740	9/19/2019	System Generated Check/Voucher	600.00	Southern Automated Access Services, Inc

**La Collina CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
Cleared Checks/Vouchers			13,016.62	
			<u><u>13,016.62</u></u>	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2019
Reconciliation Date: 9/30/2019
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR169	9/10/2019	Clubhouse Rental CK 153 - Delgado	25.00
	CR173	9/30/2019	Clubhouse Rental CK 196 - Goyal	25.00
	CR174	9/30/2019	September Bank Activity	<u>1.60</u>
Cleared Deposits				<u><u>51.60</u></u>