

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2020



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

La Collina CDD

Balance Sheet

As of 6/30/2020
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	161,937	0	0	0	161,937
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	0	0	0	0
Cash - Reserve - Series 2015 #2004	0	245,656	0	0	245,656
Cash - Revenue - Series 2015 #2003	0	279,890	0	0	279,890
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	2,200	0	0	0	2,200
Prepaid Insurance Property	0	0	0	0	0
Deposits	3,607	0	0	0	3,607
Construction Work In Progress	0	0	2,765,113	0	2,765,113
Amount Available-Debt Service	0	0	0	539,244	539,244
Amount To Be Provided-Debt Service	0	0	0	2,890,756	2,890,756
Other	0	0	0	0	0
Total Assets	167,744	525,546	2,765,113	3,430,000	6,888,404
Liabilities					
Accounts Payable	4,880	0	0	0	4,880
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	0	0	0	0	0
Revenue Bonds Payable-LT-2015	0	0	0	3,430,000	3,430,000
Other	0	0	0	0	0
Total Liabilities	4,880	0	0	3,430,000	3,434,880
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	539,244	0	0	539,244
Fund Balance-Unreserved	82,731	0	0	0	82,731
Retained Earnings-Unreserved	0	0	0	0	0
Investment In General Fixed Assets	0	0	2,765,113	0	2,765,113
Other	80,133	(13,698)	0	0	66,435
Total Fund Equity & Other Credits	162,864	525,546	2,765,113	0	3,453,523

La Collina CDD

Balance Sheet

As of 6/30/2020

(In Whole Numbers)

	<u>General Fund</u>	<u>Debt Service - Series 2015</u>	<u>General Fixed Assets Account Group</u>	<u>General Long-Term Debt</u>	<u>Total</u>
Total Liabilities & Fund Equity	<u>167,744</u>	<u>525,546</u>	<u>2,765,113</u>	<u>3,430,000</u>	<u>6,888,404</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 6/30/2020
(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	231,359	5,324	2 %
Interest Earnings				
Interest Earnings	0	122	122	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	500	500	0 %
Total Revenues	<u>226,035</u>	<u>231,981</u>	<u>5,946</u>	<u>3 %</u>
Expenditures				
Legislative				
Supervisor Fees	12,000	6,800	5,200	43 %
Financial & Administrative				
District Manager	32,500	24,375	8,125	25 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	3,500	0	0 %
Trustees Fees	4,000	2,828	1,172	29 %
Accounting Services	7,500	5,625	1,875	25 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	96	304	76 %
Public Officials Insurance	2,000	1,896	104	5 %
Legal Advertising	1,500	1,821	(321)	(21)%
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	200	450	(250)	(125)%
Website Administration	1,500	1,125	375	25 %
Legal Counsel				
District Counsel	3,000	910	2,090	70 %
Electric Utility Services				
Electric Utility Services	17,000	8,927	8,073	47 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	2,336	(536)	(30)%
Water-Sewer Combination Services				
Water Utility Services	5,160	2,399	2,761	54 %
Other Physical Environment				
Waterway Management Program	5,940	3,358	2,582	43 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	44,895	(2,995)	(7)%
Plant Replacement Program	6,415	4,050	2,365	37 %
Irrigation Maintenance	2,500	977	1,523	61 %
Park Facility Maintenance	6,000	3,132	2,868	48 %
Parks & Recreation				
Pool Maintenance - Other	2,000	2,293	(293)	(15)%
Pool Maintenance	11,000	7,753	3,247	30 %
Cabana Maintenance & Repair	23,000	10,680	12,320	54 %
Capital Improvements	16,758	0	16,758	100 %
Reserves				
Capital Reserves	3,000	0	3,000	100 %
Total Expenditures	<u>226,035</u>	<u>151,848</u>	<u>74,187</u>	<u>33 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>80,133</u>	<u>80,133</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	82,731	82,731	0 %

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 6/30/2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, End of Period	<u>0</u>	<u>162,864</u>	<u>162,864</u>	<u>0%</u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2019 Through 6/30/2020
 (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	247,156	252,453	5,297	2 %
Interest Earnings				
Interest Earnings	0	442	442	0 %
Total Revenues	<u>247,156</u>	<u>252,895</u>	<u>5,739</u>	<u>2 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	187,157	186,594	563	0 %
Principal - Series 2015	60,000	80,000	(20,000)	(33)%
Total Expenditures	<u>247,157</u>	<u>266,594</u>	<u>(19,437)</u>	<u>(8)%</u>
Excess Revenues Over (Under) Expenses	<u>(1)</u>	<u>(13,698)</u>	<u>(13,697)</u>	<u>1,369,728 %</u>
Fund Balance, Beginning of Period	0	539,244	539,244	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>525,546</u>	<u>525,547</u>	<u>(52,554,695)%</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 06/30/2020
Reconciliation Date: 6/30/2020
Status: Locked

Bank Balance	164,426.62
Less Outstanding Checks/Vouchers	2,489.16
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	161,937.46
Balance Per Books	<u>161,937.46</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: 06/30/2020
Reconciliation Date: 6/30/2020
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1921	6/11/2020	Series 2015 FY20 Tax Dist. ID 478	1,715.86	La Collina CDD
1923	6/25/2020	System Generated Check/Voucher	773.30	SAYF
Outstanding Checks/Vouchers			2,489.16	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 06/30/2020

Reconciliation Date: 6/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1895	5/11/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1907	6/1/2020	System Generated Check/Voucher	275.00	Florida Department of Health - Hillsborough County
1908	6/1/2020	System Generated Check/Voucher	3,466.21	Meritus Districts
1909	6/1/2020	System Generated Check/Voucher	216.75	Republic Services
1910	6/4/2020	System Generated Check/Voucher	900.00	A-Quality Pool Service
1911	6/4/2020	System Generated Check/Voucher	200.00	Allison Grullon
1912	6/4/2020	System Generated Check/Voucher	455.00	Burr & Forman LLP
1913	6/4/2020	System Generated Check/Voucher	4,308.00	Carson's Lawn & Landscaping Services, LLC
1914	6/4/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1915	6/4/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1916	6/4/2020	System Generated Check/Voucher	200.00	Karen Marie Billingsley
1917	6/4/2020	System Generated Check/Voucher	200.00	Mark A. DePlasco
1918	6/4/2020	System Generated Check/Voucher	80.00	Spearem Enterprises
1919	6/4/2020	System Generated Check/Voucher	1,200.46	Tampa Electric
1920	6/11/2020	System Generated Check/Voucher	1,550.79	SAYF
1922	6/18/2020	System Generated Check/Voucher	370.69	Hillsborough County Utility
1924	6/25/2020	System Generated Check/Voucher	864.00	The Perfect Klean
Cleared Checks/Vouchers			15,095.90	
			15,095.90	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 06/30/2020
Reconciliation Date: 6/30/2020
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR222	6/11/2020	Tax Distribution - 06.11.2020	3,288.34
	CR223	6/30/2020	June Bank Activity	<u>1.38</u>
Cleared Deposits				<u><u>3,289.72</u></u>