

# La Collina Community Development District

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2020



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
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# La Collina CDD

## Balance Sheet

As of 7/31/2020  
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
<b>Assets</b>					
Cash-Operating Account	149,435	0	0	0	149,435
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	279,892	0	0	279,892
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	1,886	0	0	0	1,886
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	2,810,756	2,810,756
Other	0	0	0	0	0
<b>Total Assets</b>	<b>154,927</b>	<b>525,548</b>	<b>2,765,113</b>	<b>3,350,000</b>	<b>6,795,589</b>
<b>Liabilities</b>					
Accounts Payable	7,966	0	0	0	7,966
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	3,350,000	3,350,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>7,966</b>	<b>0</b>	<b>0</b>	<b>3,350,000</b>	<b>3,357,966</b>
<b>Fund Equity &amp; Other Credits</b>					
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	64,231	(13,696)	0	0	50,535
<b>Total Fund Equity &amp; Other Credits</b>	<b>146,961</b>	<b>525,548</b>	<b>2,765,113</b>	<b>0</b>	<b>3,437,623</b>

La Collina CDD

**Balance Sheet**

As of 7/31/2020

(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><del>154,927</del></u>	<u><del>525,548</del></u>	<u><del>2,765,113</del></u>	<u><del>3,350,000</del></u>	<u><del>6,795,589</del></u>

**La Collina CDD**  
**Statement of Revenues and Expenditures**

001 - General Fund  
From 10/1/2019 Through 7/31/2020  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	226,035	231,359	5,324	2 %
Interest Earnings				
Interest Earnings	0	123	123	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	500	500	0 %
<b>Total Revenues</b>	<b>226,035</b>	<b>231,982</b>	<b>5,947</b>	<b>3 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	12,000	6,800	5,200	43 %
Financial & Administrative				
District Manager	32,500	27,083	5,417	17 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	3,500	0	0 %
Trustees Fees	4,000	3,143	857	21 %
Accounting Services	7,500	6,250	1,250	17 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	259	141	35 %
Public Officials Insurance	2,000	1,896	104	5 %
Legal Advertising	1,500	5,242	(3,742)	(249)%
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	200	450	(250)	(125)%
Website Administration	1,500	1,250	250	17 %
Legal Counsel				
District Counsel	3,000	910	2,090	70 %
Electric Utility Services				
Electric Utility Services	17,000	9,877	7,123	42 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	2,552	(752)	(42)%
Water-Sewer Combination Services				
Water Utility Services	5,160	2,869	2,291	44 %
Other Physical Environment				
Waterway Management Program	5,940	4,176	1,764	30 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	48,603	(6,703)	(17)%
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	13,065	9,935	43 %
Capital Improvements	16,758	0	16,758	100 %
Reserves				
Capital Reserves	3,000	0	3,000	100 %
<b>Total Expenditures</b>	<b>226,035</b>	<b>167,752</b>	<b>58,283</b>	<b>26 %</b>
Excess Revenues Over (Under) Expenses	0	64,231	64,231	0 %
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 7/31/2020  
(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><del>0</del></u>	<u><del>146,961</del></u>	<u><del>146,961</del></u>	<u><del>0%</del></u>

La Collina CDD  
**Statement of Revenues and Expenditures**

200 - Debt Service - Series 2015  
 From 10/1/2019 Through 7/31/2020  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assmts - Tax Roll	247,156	252,453	5,297	2 %
Interest Earnings				
Interest Earnings	0	445	445	0 %
<b>Total Revenues</b>	<u>247,156</u>	<u>252,898</u>	<u>5,742</u>	<u>2 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	187,157	186,594	563	0 %
Principal - Series 2015	60,000	80,000	(20,000)	(33)%
<b>Total Expenditures</b>	<u>247,157</u>	<u>266,594</u>	<u>(19,437)</u>	<u>(8)%</u>
<b>Excess Revenues Over (Under) Expenses</b>	<u>(1)</u>	<u>(13,696)</u>	<u>(13,695)</u>	<u>1,369,479 %</u>
<b>Fund Balance, Beginning of Period</b>	0	539,244	539,244	0 %
<b>Fund Balance, End of Period</b>	<u>(1)</u>	<u>525,548</u>	<u>525,549</u>	<u>(52,554,944)%</u>

La Collina CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 07/31/2020  
Reconciliation Date: 7/31/2020  
Status: Locked

Bank Balance	149,821.48
Less Outstanding Checks/Vouchers	386.68
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	149,434.80
Balance Per Books	<u>149,434.80</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: 07/31/2020  
Reconciliation Date: 7/31/2020  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1932	7/23/2020	System Generated Check/Voucher	386.68	SAYF
Outstanding Checks/Vouchers			386.68	



La Collina CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 07/31/2020

Reconciliation Date: 7/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
1925	7/1/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1926	7/1/2020	System Generated Check/Voucher	3,467.78	Meritus Districts
1927	7/1/2020	System Generated Check/Voucher	215.71	Republic Services
1928	7/1/2020	System Generated Check/Voucher	956.68	Tampa Electric
1929	7/9/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1930	7/16/2020	System Generated Check/Voucher	153.30	Meritus Districts
1931	7/23/2020	System Generated Check/Voucher	469.22	Hillsborough County Utility
1933	7/23/2020	System Generated Check/Voucher	2,737.60	Times Publishing Company
Cleared Checks/Vouchers			14,606.45	
			14,606.45	

La Collina CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 07/31/2020  
Reconciliation Date: 7/31/2020  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR228	7/31/2020	July Bank Activity	<u>1.31</u>
Cleared Deposits				<u>1.31</u>