

# La Collina Community Development District

Financial Statements  
(Unaudited)

Period Ending  
August 31, 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 8/31/2020  
(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	134,483	0	0	0	134,483
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	279,895	0	0	279,895
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	1,571	0	0	0	1,571
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>139,662</b>	<b>525,551</b>	<b>2,765,113</b>	<b>3,350,000</b>	<b>6,780,326</b>
<b>Liabilities</b>					
Accounts Payable	5,760	0	0	0	5,760
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>5,760</b>	<b>0</b>	<b>0</b>	<b>3,350,000</b>	<b>3,355,760</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	51,171	(13,693)	0	0	37,478
<b>Total Fund Equity &amp; Other Credits</b>	<b>133,902</b>	<b>525,551</b>	<b>2,765,113</b>	<b>0</b>	<b>3,424,566</b>

La Collina CDD

**Balance Sheet**

As of 8/31/2020

(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><u>139,662</u></u>	<u><u>525,551</u></u>	<u><u>2,765,113</u></u>	<u><u>3,350,000</u></u>	<u><u>6,780,326</u></u>

La Collina CDD

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

001 - General Fund  
 From 10/1/2019 Through 8/31/2020  
 (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	124	124	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	500	500	0 %
<b>Total Revenues</b>	<b>226,035</b>	<b>231,984</b>	<b>5,949</b>	<b>3 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	12,000	7,800	4,200	35 %
Financial & Administrative				
District Manager	32,500	29,792	2,708	8 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	3,500	0	0 %
Trustees Fees	4,000	3,457	543	14 %
Accounting Services	7,500	6,875	625	8 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	266	134	33 %
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	1,375	125	8 %
Legal Counsel				
District Counsel	3,000	910	2,090	70 %
Electric Utility Services				
Electric Utility Services	17,000	10,893	6,107	36 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	2,768	(968)	(54)%
Water-Sewer Combination Services				
Water Utility Services	5,160	3,690	1,470	28 %
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	52,311	(10,411)	(25)%
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	2,383	(383)	(19)%
Pool Maintenance	11,000	9,553	1,447	13 %
Cabana Maintenance & Repair	23,000	13,694	9,306	40 %
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>180,812</b>	<b>45,223</b>	<b>20 %</b>
Excess Revenues Over (Under) Expenses	0	51,171	51,171	0 %
Fund Balance, Beginning of Period	0	82,731	82,731	0 %

La Collina CDD

**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**

001 - General Fund  
From 10/1/2019 Through 8/31/2020  
(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><u>0</u></u>	<u><u>133,902</u></u>	<u><u>133,902</u></u>	<u><u>0%</u></u>

La Collina CDD

**Statement of Revenues and Expenditures - Unposted Transactions Included In Report**

200 - Debt Service - Series 2015  
 From 10/1/2019 Through 8/31/2020  
 (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	447	447	0 %
<b>Total Revenues</b>	<u>247,156</u>	<u>252,900</u>	<u>5,744</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>(13,693)</u>	<u>(13,692)</u>	<u>1,369,235 %</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>525,551</u>	<u>525,552</u>	<u>(52,555,188)%</u>

La Collina CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 08/31/2020  
Reconciliation Date: 8/31/2020  
Status: Locked

Bank Balance	134,483.28
Less Outstanding Checks/Vouchers	0.00
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	134,483.28
Balance Per Books	<u>134,483.28</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: 08/31/2020

Reconciliation Date: 8/31/2020

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1932	7/23/2020	System Generated Check/Voucher	386.68	SAYF
1934	8/1/2020	System Generated Check/Voucher	3,465.68	Meritus Districts
1935	8/1/2020	System Generated Check/Voucher	216.21	Republic Services
1936	8/1/2020	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1937	8/1/2020	System Generated Check/Voucher	190.00	Spearem Enterprises
1937	8/1/2020	System Generated Check/Voucher	(190.00)	Spearem Enterprises
1938	8/1/2020	System Generated Check/Voucher	684.00	Times Publishing Company
1939	8/1/2020	System Generated Check/Voucher	750.00	The Perfect Klean
1940	8/6/2020	System Generated Check/Voucher	200.00	Allison Grullon
1941	8/6/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1942	8/6/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1943	8/6/2020	System Generated Check/Voucher	1,030.00	Cushion Solutions Incorporated
1944	8/6/2020	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1945	8/6/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1946	8/6/2020	System Generated Check/Voucher	200.00	Karen Marie Billingsley
1947	8/6/2020	System Generated Check/Voucher	200.00	Mark A. DePlasco
1948	8/6/2020	System Generated Check/Voucher	949.78	Tampa Electric
1949	8/13/2020	System Generated Check/Voucher	1,890.00	A-Quality Pool Service
1950	8/20/2020	System Generated Check/Voucher	821.08	Hillsborough County Utility
Cleared Checks/Vouchers			15,339.38	



La Collina CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 08/31/2020  
Reconciliation Date: 8/31/2020  
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR233	8/31/2020	August Bank Activity	<u>1.18</u>	
Cleared Deposits			<u>1.18</u>	