

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 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 12/31/2019
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	251,232	0	0	0	251,232
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	2	0	0	2
Cash - Reserve - Series 2015 #2004	0	248,125	0	0	248,125
Cash - Revenue - Series 2015 #2003	0	362,740	0	0	362,740
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	943	0	0	0	943
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	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	255,907	610,867	2,765,113	3,430,000	7,061,887
Liabilities					
Accounts Payable	0	0	0	0	0
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	500	0	0	3,430,000	3,430,500
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	539,244	0	0	539,244
Fund Balance-Unreserved	82,756	0	0	0	82,756
Retained Earnings-Unreserved	0	0	0	0	0
Investment In General Fixed Assets	0	0	2,765,113	0	2,765,113
Other	172,651	71,623	0	0	244,274

La Collina CDD
Balance Sheet
As of 12/31/2019
(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 Fund Equity & Other Credits	<u>255,407</u>	<u>610,867</u>	<u>2,765,113</u>	<u>0</u>	<u>3,631,387</u>
Total Liabilities & Fund Equity	<u>255,907</u>	<u>610,867</u>	<u>2,765,113</u>	<u>3,430,000</u>	<u>7,061,887</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 12/31/2019
(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	220,583	(5,452)	(2)%
Interest Earnings				
Interest Earnings	0	7	7	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	50	50	0 %
Total Revenues	226,035	220,640	(5,395)	(2)%
Expenditures				
Legislative				
Supervisor Fees	12,000	2,400	9,600	80 %
Financial & Administrative				
District Manager	32,500	8,125	24,375	75 %
District Engineer	2,000	975	1,025	51 %
Disclosure Report	3,500	0	3,500	100 %
Trustees Fees	4,000	314	3,686	92 %
Accounting Services	7,500	1,875	5,625	75 %
Auditing Services	5,000	523	4,477	90 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	38	362	91 %
Public Officials Insurance	2,000	1,896	104	5 %
Legal Advertising	1,500	1,207	294	20 %
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	200	175	25	13 %
Website Administration	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	3,000	385	2,615	87 %
Electric Utility Services				
Electric Utility Services	17,000	768	16,232	95 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	523	1,277	71 %
Water-Sewer Combination Services				
Water Utility Services	5,160	559	4,601	89 %
Other Physical Environment				
Waterway Management Program	5,940	904	5,036	85 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	12,277	29,624	71 %
Plant Replacement Program	6,415	0	6,415	100 %
Irrigation Maintenance	2,500	127	2,373	95 %
Park Facility Maintenance	6,000	390	5,610	94 %
Parks & Recreation				
Pool Maintenance - Other	2,000	0	2,000	100 %
Pool Maintenance	11,000	3,188	7,812	71 %
Cabana Maintenance & Repair	23,000	3,690	19,310	84 %
Park Facility Maintenance	0	847	(847)	0 %
Capital Improvements	16,758	0	16,758	100 %
Reserves				
Capital Reserves	3,000	0	3,000	100 %
Total Expenditures	226,035	47,989	178,046	79 %
Excess Revenues Over (Under) Expenses	0	172,651	172,651	0 %
Fund Balance, Beginning of Period	0	82,756	82,756	0 %

La Collina CDD

Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 12/31/2019
(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, End of Period	<u>0</u>	<u>255,407</u>	<u>255,407</u>	<u>0%</u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2019 Through 12/31/2019
 (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	247,156	240,695	(6,461)	(3)%
Interest Earnings				
Interest Earnings	0	194	194	0 %
Total Revenues	<u>247,156</u>	<u>240,888</u>	<u>(6,268)</u>	<u>(3)%</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	187,157	94,266	92,891	50 %
Principal - Series 2015	60,000	75,000	(15,000)	(25)%
Total Expenditures	<u>247,157</u>	<u>169,266</u>	<u>77,891</u>	<u>32 %</u>
Excess Revenues Over (Under) Expenses	<u>(1)</u>	<u>71,623</u>	<u>71,624</u>	<u>(7,162,355)%</u>
Fund Balance, Beginning of Period	0	539,244	539,244	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>610,867</u>	<u>610,868</u>	<u>(61,086,778)%</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12/31/2019
Reconciliation Date: 12/31/2019
Status: Locked

Bank Balance	254,144.29
Less Outstanding Checks/Vouchers	2,912.25
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	251,232.04
Balance Per Books	<u>251,232.04</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: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1806	12/12/2019	Series 2015 FY20 Tax Dist ID 451	1,865.25	La Collina CDD
1810	12/19/2019	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1813	12/19/2019	System Generated Check/Voucher	847.00	Ryder Residential and Commercial, LLC
Outstanding Checks/Vouchers			<u>2,912.25</u>	

**La Collina CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1775	11/12/2019	Series 2015 FY20 Tax Dist ID 441	2,559.48	La Collina CDD
1790	11/20/2019	Series 2015 FY20 Tax Dist ID 445	8,476.00	La Collina CDD
1798	11/22/2019	Series 2015 FY20 Tax Dist ID 447	9,115.71	La Collina CDD
1791	12/2/2019	System Generated Check/Voucher	774.00	Carson's Lawn & Landscaping Services, LLC
1792	12/2/2019	System Generated Check/Voucher	975.00	Johnson Engineering, Inc.
1793	12/2/2019	System Generated Check/Voucher	3,349.33	Meritus Districts
1794	12/2/2019	System Generated Check/Voucher	174.45	Republic Services
1795	12/2/2019	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1796	12/2/2019	System Generated Check/Voucher	80.00	Spareem Enterprises
1797	12/2/2019	System Generated Check/Voucher	750.00	The Perfect Klean
1799	12/5/2019	System Generated Check/Voucher	8,038.50	Carson's Lawn & Landscaping Services, LLC
1800	12/5/2019	System Generated Check/Voucher	1,019.00	Don Harrison Enterprises
1801	12/5/2019	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1802	12/6/2019	Series 2015 FY20 Tax Dist ID 449	218,678.17	La Collina CDD
1803	12/12/2019	System Generated Check/Voucher	900.00	A-Quality Pool Service
1804	12/12/2019	System Generated Check/Voucher	385.00	Burr & Forman LLP
1805	12/12/2019	System Generated Check/Voucher	390.00	Ryder Residential and Commercial, LLC
1807	12/19/2019	System Generated Check/Voucher	200.00	Allison Grullon
1808	12/19/2019	System Generated Check/Voucher	310.49	Hillsborough County Utility
1809	12/19/2019	System Generated Check/Voucher	127.00	Carson's Lawn & Landscaping Services, LLC
1811	12/19/2019	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1812	12/19/2019	System Generated Check/Voucher	200.00	Karen Marie Billingsley
1814	12/19/2019	System Generated Check/Voucher	600.00	The Perfect Klean
Cleared Checks/Vouchers			257,740.08	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR186	12/4/2019	Tax Distribution - 12.04.19	419,084.26
	CR187	12/12/2019	Tax Distribution - 12.12.19	3,574.65
	cr190	12/31/2019	December Interest Payment	<u>4.38</u>
Cleared Deposits				<u><u>422,663.29</u></u>