

# La Collina Community Development District

Financial Statements  
(Unaudited)

Period Ending  
February 29, 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 2/29/2020  
(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	228,216	0	0	0	228,216
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	368,653	0	0	368,653
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	0	0	0	0	0
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
<b>Total Assets</b>	<b>231,823</b>	<b>616,780</b>	<b>2,765,113</b>	<b>3,430,000</b>	<b>7,043,717</b>
<b>Liabilities</b>					
Accounts Payable	11,195	0	0	0	11,195
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	400	0	0	0	400
Revenue Bonds Payable-LT-2015	0	0	0	3,430,000	3,430,000
Other	50	0	0	0	50
<b>Total Liabilities</b>	<b>11,645</b>	<b>0</b>	<b>0</b>	<b>3,430,000</b>	<b>3,441,645</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	137,448	77,536	0	0	214,984
<b>Total Fund Equity &amp; Other Credits</b>	<b>220,178</b>	<b>616,780</b>	<b>2,765,113</b>	<b>0</b>	<b>3,602,072</b>

La Collina CDD

**Balance Sheet**

As of 2/29/2020

(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>231,823</del></u>	<u><del>616,780</del></u>	<u><del>2,765,113</del></u>	<u><del>3,430,000</del></u>	<u><del>7,043,717</del></u>

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

001 - General Fund  
From 10/1/2019 Through 2/29/2020  
(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	225,869	(166)	(0)%
Interest Earnings				
Interest Earnings	0	111	111	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	150	150	0 %
<b>Total Revenues</b>	<b>226,035</b>	<b>226,130</b>	<b>95</b>	<b>0 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	12,000	4,200	7,800	65 %
Financial & Administrative				
District Manager	32,500	13,542	18,958	58 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	0	3,500	100 %
Trustees Fees	4,000	1,257	2,743	69 %
Accounting Services	7,500	3,125	4,375	58 %
Auditing Services	5,000	523	4,477	90 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	57	343	86 %
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	625	875	58 %
Legal Counsel				
District Counsel	3,000	455	2,545	85 %
Electric Utility Services				
Electric Utility Services	17,000	4,234	12,766	75 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	1,462	338	19 %
Water-Sewer Combination Services				
Water Utility Services	5,160	1,168	3,992	77 %
Other Physical Environment				
Waterway Management Program	5,940	2,131	3,809	64 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	26,853	15,047	36 %
Plant Replacement Program	6,415	4,050	2,365	37 %
Irrigation Maintenance	2,500	552	1,948	78 %
Park Facility Maintenance	6,000	2,957	3,043	51 %
Parks & Recreation				
Pool Maintenance - Other	2,000	953	1,047	52 %
Pool Maintenance	11,000	4,088	6,912	63 %
Cabana Maintenance & Repair	23,000	5,274	17,726	77 %
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>88,682</b>	<b>137,353</b>	<b>61 %</b>
Excess Revenues Over (Under) Expenses	0	137,448	137,448	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 2/29/2020

(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>220,178</del></u>	<u><del>220,178</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 2/29/2020  
 (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	246,463	(693)	(0)%
Interest Earnings				
Interest Earnings	0	339	339	0 %
<b>Total Revenues</b>	<u>247,156</u>	<u>246,802</u>	<u>(354)</u>	<u>(0)%</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest-Series 2015	187,157	94,266	92,891	50 %
Principal - Series 2015	60,000	75,000	(15,000)	(25)%
<b>Total Expenditures</b>	<u>247,157</u>	<u>169,266</u>	<u>77,891</u>	<u>32 %</u>
<b>Excess Revenues Over (Under) Expenses</b>	<u>(1)</u>	<u>77,536</u>	<u>77,537</u>	<u>(7,753,724)%</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>616,780</u>	<u>616,781</u>	<u>(61,678,147)%</u>

La Collina CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 02/29/2020  
Reconciliation Date: 2/29/2020  
Status: Locked

Bank Balance	232,898.22
Less Outstanding Checks/Vouchers	4,682.16
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	228,216.06
Balance Per Books	<u>228,216.06</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: 02/29/2020  
Reconciliation Date: 2/29/2020  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1848	2/5/2020	Series 2015 FY20 Tax Dist ID 457	4,682.16	La Collina CDD
Outstanding Checks/Vouchers			4,682.16	



**La Collina CDD  
Reconcile Cash Accounts**

**Detail**

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 02/29/2020

Reconciliation Date: 2/29/2020

Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1824	1/8/2020	Series 2015 FY20 Tax Dist ID 454	1,086.00	La Collina CDD
1832	1/23/2020	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1833	2/3/2020	System Generated Check/Voucher	3,343.83	Meritus Districts
1834	2/3/2020	System Generated Check/Voucher	490.57	Republic Services
1835	2/3/2020	System Generated Check/Voucher	926.00	The Perfect Klean
1836	2/6/2020	System Generated Check/Voucher	924.20	A-Quality Pool Service
1837	2/6/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1838	2/6/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1839	2/6/2020	System Generated Check/Voucher	1,044.06	Tampa Electric
1840	2/13/2020	System Generated Check/Voucher	286.88	Hillsborough County Utility
1841	2/13/2020	System Generated Check/Voucher	625.00	Meritus Districts
1842	2/20/2020	System Generated Check/Voucher	100.00	Affordable Backflow Testing
1843	2/20/2020	System Generated Check/Voucher	200.00	Allison Grullon
1844	2/20/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1845	2/20/2020	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1846	2/20/2020	System Generated Check/Voucher	200.00	Mark A. DePlasco
1847	2/20/2020	System Generated Check/Voucher	625.00	Spearem Enterprises
Cleared Checks/Vouchers			14,397.49	

La Collina CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 02/29/2020

Reconciliation Date: 2/29/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR201	1/29/2020	Clubhouse Rental - Martin	25.00
	3047	2/3/2020	Clubhouse Rental - Young	25.00
	CR202	2/4/2020	Tax Distribution - 02.04.20	8,973.10
	CR208	2/29/2020	February Interest Payment	<u>3.75</u>
Cleared Deposits				<u><u>9,026.85</u></u>