

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
March 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 3/31/2020
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	204,491	0	0	0	204,491
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	2,471	0	0	2,471
Cash - Reserve - Series 2015 #2004	0	245,656	0	0	245,656
Cash - Revenue - Series 2015 #2003	0	369,707	0	0	369,707
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	3,771	0	0	0	3,771
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	211,869	617,834	2,765,113	3,430,000	7,024,817
Liabilities					
Accounts Payable	6,941	0	0	0	6,941
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	75	0	0	0	75
Revenue Bonds Payable-LT-2015	0	0	0	3,430,000	3,430,000
Other	25	0	0	0	25
Total Liabilities	7,041	0	0	3,430,000	3,437,041
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	122,097	78,590	0	0	200,687
Total Fund Equity & Other Credits	204,828	617,834	2,765,113	0	3,587,776

La Collina CDD

Balance Sheet

As of 3/31/2020
(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>211,869</u></u>	<u><u>617,834</u></u>	<u><u>2,765,113</u></u>	<u><u>3,430,000</u></u>	<u><u>7,024,817</u></u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 3/31/2020
(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	226,776	741	0 %
Interest Earnings				
Interest Earnings	0	114	114	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	525	525	0 %
Total Revenues	226,035	227,415	1,380	1 %
Expenditures				
Legislative				
Supervisor Fees	12,000	5,200	6,800	57 %
Financial & Administrative				
District Manager	32,500	16,250	16,250	50 %
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	3,750	3,750	50 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	69	331	83 %
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	750	750	50 %
Legal Counsel				
District Counsel	3,000	455	2,545	85 %
Electric Utility Services				
Electric Utility Services	17,000	5,462	11,538	68 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	1,684	116	6 %
Water-Sewer Combination Services				
Water Utility Services	5,160	1,427	3,733	72 %
Other Physical Environment				
Waterway Management Program	5,940	2,540	3,400	57 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	30,561	11,339	27 %
Plant Replacement Program	6,415	4,050	2,365	37 %
Irrigation Maintenance	2,500	552	1,948	78 %
Park Facility Maintenance	6,000	3,037	2,963	49 %
Parks & Recreation				
Pool Maintenance - Other	2,000	2,293	(293)	(15)%
Pool Maintenance	11,000	5,053	5,947	54 %
Cabana Maintenance & Repair	23,000	6,028	16,972	74 %
Capital Improvements	16,758	0	16,758	100 %
Reserves				
Capital Reserves	3,000	0	3,000	100 %
Total Expenditures	226,035	105,318	120,717	53 %
Excess Revenues Over (Under) Expenses	0	122,097	122,097	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 3/31/2020
(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>204,828</u></u>	<u><u>204,828</u></u>	<u><u>0%</u></u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2019 Through 3/31/2020
 (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	247,452	296	0 %
Interest Earnings				
Interest Earnings	0	403	403	0 %
Total Revenues	<u>247,156</u>	<u>247,856</u>	<u>700</u>	<u>0 %</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>78,590</u>	<u>78,591</u>	<u>(7,859,115)%</u>
Fund Balance, Beginning of Period	0	539,244	539,244	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>617,834</u>	<u>617,835</u>	<u>(61,783,538)%</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 03/31/2020
Reconciliation Date: 3/31/2020
Status: Locked

Bank Balance	204,490.99
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	204,490.99
Balance Per Books	<u>204,490.99</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: 03/31/2020

Reconciliation Date: 3/31/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1848	2/5/2020	Series 2015 FY20 Tax Dist ID 457	4,682.16	La Collina CDD
1849	3/1/2020	System Generated Check/Voucher	4,050.00	Carson's Lawn & Landscaping Services, LLC
1850	3/1/2020	System Generated Check/Voucher	995.00	Don Harrison Enterprises
1851	3/1/2020	System Generated Check/Voucher	3,470.41	Meritus Districts
1852	3/1/2020	System Generated Check/Voucher	224.01	Republic Services
1853	3/1/2020	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1854	3/1/2020	System Generated Check/Voucher	600.00	The Perfect Klean
1855	3/3/2020	Series 2015 FY20 Tax Dist ID 460	989.54	La Collina CDD
1856	3/5/2020	System Generated Check/Voucher	1,233.90	A-Quality Pool Service
1857	3/5/2020	System Generated Check/Voucher	200.00	Allison Grullon
1858	3/5/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1859	3/5/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
1860	3/5/2020	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1861	3/5/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1862	3/5/2020	System Generated Check/Voucher	200.00	Karen Marie Billingsley
1863	3/5/2020	System Generated Check/Voucher	200.00	Mark A. DePlasco
1864	3/5/2020	System Generated Check/Voucher	50.00	Rolando Lopez
1865	3/5/2020	System Generated Check/Voucher	1,179.79	Tampa Electric
1866	3/12/2020	System Generated Check/Voucher	576.00	A-Quality Pool Service
1867	3/12/2020	System Generated Check/Voucher	3,200.00	Grau and Associates
1868	3/12/2020	System Generated Check/Voucher	80.00	Spearem Enterprises
1869	3/12/2020	System Generated Check/Voucher	3,771.25	U.S.Bank CM-9690
1870	3/19/2020	System Generated Check/Voucher	259.23	Hillsborough County Utility
Cleared Checks/Vouchers			30,507.24	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 03/31/2020

Reconciliation Date: 3/31/2020

Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR207	3/3/2020	Tax Distribution - 03.03.2020	1,896.39
	CK 3048 - Young	3/11/2020	Clubhouse Rental Deposit - Young	100.00
	2412	3/12/2020	Clubhouse Rental Deposit - Castrellon	100.00
	CR213	3/31/2020	March Interest Payment	<u>3.62</u>
Cleared Deposits				<u><u>2,100.01</u></u>