

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 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 4/30/2020
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	193,759	0	0	0	193,759
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	371,613	0	0	371,613
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	3,457	0	0	0	3,457
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	200,823	619,740	2,765,113	3,430,000	7,015,677
Liabilities					
Accounts Payable	6,287	0	0	0	6,287
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	0	0	0	0	0
Total Liabilities	6,362	0	0	3,430,000	3,436,362
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	111,730	80,496	0	0	192,226
Total Fund Equity & Other Credits	194,461	619,740	2,765,113	0	3,579,314

La Collina CDD

Balance Sheet

As of 4/30/2020

(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>200,823</u>	<u>619,740</u>	<u>2,765,113</u>	<u>3,430,000</u>	<u>7,015,677</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2019 Through 4/30/2020
(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	228,496	2,461	1 %
Interest Earnings				
Interest Earnings	0	117	117	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	550	550	0 %
Total Revenues	226,035	229,163	3,128	1 %
Expenditures				
Legislative				
Supervisor Fees	12,000	5,200	6,800	57 %
Financial & Administrative				
District Manager	32,500	18,958	13,542	42 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	0	3,500	100 %
Trustees Fees	4,000	1,571	2,429	61 %
Accounting Services	7,500	4,375	3,125	42 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	76	324	81 %
Public Officials Insurance	2,000	1,896	104	5 %
Legal Advertising	1,500	1,821	(321)	(21)%
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	200	175	25	13 %
Website Administration	1,500	875	625	42 %
Legal Counsel				
District Counsel	3,000	455	2,545	85 %
Electric Utility Services				
Electric Utility Services	17,000	6,770	10,230	60 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	1,904	(104)	(6)%
Water-Sewer Combination Services				
Water Utility Services	5,160	1,756	3,404	66 %
Other Physical Environment				
Waterway Management Program	5,940	2,949	2,991	50 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	34,269	7,631	18 %
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	5,953	5,047	46 %
Cabana Maintenance & Repair	23,000	6,357	16,643	72 %
Capital Improvements	16,758	0	16,758	100 %
Reserves				
Capital Reserves	3,000	0	3,000	100 %
Total Expenditures	226,035	117,433	108,602	48 %
Excess Revenues Over (Under) Expenses	0	111,730	111,730	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 4/30/2020
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, End of Period	0	194,461	194,461	0%

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2019 Through 4/30/2020
 (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	249,329	2,173	1 %
Interest Earnings				
Interest Earnings	0	433	433	0 %
Total Revenues	<u>247,156</u>	<u>249,761</u>	<u>2,605</u>	<u>1 %</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>80,496</u>	<u>80,497</u>	<u>(8,049,669)%</u>
Fund Balance, Beginning of Period	0	539,244	539,244	0 %
Fund Balance, End of Period	<u>(1)</u>	<u>619,740</u>	<u>619,741</u>	<u>(61,974,092)%</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/2020
Reconciliation Date: 4/30/2020
Status: Locked

Bank Balance	193,759.26
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	193,759.26
Balance Per Books	<u>193,759.26</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: 04/30/2020

Reconciliation Date: 4/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1871	4/1/2020	System Generated Check/Voucher	495.00	A-Quality Pool Service
1872	4/1/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1873	4/1/2020	System Generated Check/Voucher	125.00	Lori Young
1874	4/1/2020	System Generated Check/Voucher	3,465.16	Meritus Districts
1875	4/1/2020	System Generated Check/Voucher	222.06	Republic Services
1876	4/1/2020	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1877	4/1/2020	System Generated Check/Voucher	125.00	Spearem Enterprises
1878	4/1/2020	System Generated Check/Voucher	600.00	The Perfect Klean
1879	4/7/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1880	4/7/2020	System Generated Check/Voucher	1,228.11	Tampa Electric
1881	4/7/2020	Series 2015 FY20 Tax Dist ID 465	1,876.41	La Collina CDD
1882	4/13/2020	System Generated Check/Voucher	425.00	Carson's Lawn & Landscaping Services, LLC
1883	4/20/2020	System Generated Check/Voucher	900.00	A-Quality Pool Service
1884	4/20/2020	System Generated Check/Voucher	328.33	Hillsborough County Utility
1885	4/20/2020	System Generated Check/Voucher	95.00	Spearem Enterprises
1886	4/23/2020	System Generated Check/Voucher	300.00	The Perfect Klean
Cleared Checks/Vouchers			14,331.02	
			14,331.02	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/2020
Reconciliation Date: 4/30/2020
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR212	4/7/2020	Tax Distribution - 04.07.2020	3,596.04
	CR216	4/30/2020	April Interest Payment	<u>3.25</u>
Cleared Deposits				<u><u>3,599.29</u></u>