

# La Collina Community Development District

Financial Statements  
(Unaudited)

Period Ending  
May 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 5/31/2020

(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	176,033	0	0	0	176,033
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	278,169	0	0	278,169
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	3,143	0	0	0	3,143
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>182,783</b>	<b>523,826</b>	<b>2,765,113</b>	<b>3,430,000</b>	<b>6,901,722</b>
<b>Liabilities</b>					
Accounts Payable	6,944	0	0	0	6,944
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	3,430,000	3,430,000
Other	0	0	0	0	0
<b>Total Liabilities</b>	<b>6,944</b>	<b>0</b>	<b>0</b>	<b>3,430,000</b>	<b>3,436,944</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	93,108	(15,419)	0	0	77,689
<b>Total Fund Equity &amp; Other Credits</b>	<b>175,838</b>	<b>523,826</b>	<b>2,765,113</b>	<b>0</b>	<b>3,464,777</b>

# La Collina CDD

## Balance Sheet

As of 5/31/2020

(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>182,783</u></u>	<u><u>523,826</u></u>	<u><u>2,765,113</u></u>	<u><u>3,430,000</u></u>	<u><u>6,901,722</u></u>

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

001 - General Fund  
 From 10/1/2019 Through 5/31/2020  
 (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	229,787	3,752	2 %
Interest Earnings				
Interest Earnings	0	121	121	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	500	500	0 %
<b>Total Revenues</b>	<b>226,035</b>	<b>230,407</b>	<b>4,372</b>	<b>2 %</b>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	12,000	6,000	6,000	50 %
Financial & Administrative				
District Manager	32,500	21,667	10,833	33 %
District Engineer	2,000	1,095	905	45 %
Disclosure Report	3,500	3,500	0	0 %
Trustees Fees	4,000	1,886	2,114	53 %
Accounting Services	7,500	5,000	2,500	33 %
Auditing Services	5,000	3,723	1,277	26 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	400	88	312	78 %
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	450	(250)	(125)%
Website Administration	1,500	1,000	500	33 %
Legal Counsel				
District Counsel	3,000	910	2,090	70 %
Electric Utility Services				
Electric Utility Services	17,000	7,970	9,030	53 %
Garbage/Solid Waste Control Services				
Garbage Collection	1,800	2,120	(320)	(18)%
Water-Sewer Combination Services				
Water Utility Services	5,160	2,029	3,131	61 %
Other Physical Environment				
Waterway Management Program	5,940	3,358	2,582	43 %
Property & Casualty Insurance	7,562	6,804	758	10 %
Landscape Maintenance - Commons & Amenity	41,900	41,187	713	2 %
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	6,853	4,147	38 %
Cabana Maintenance & Repair	23,000	7,492	15,508	67 %
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>137,300</b>	<b>88,735</b>	<b>39 %</b>
<b>Excess Revenues Over (Under) Expenses</b>	<b>0</b>	<b>93,108</b>	<b>93,108</b>	<b>0 %</b>
<b>Fund Balance, Beginning of Period</b>	<b>0</b>	<b>82,731</b>	<b>82,731</b>	<b>0 %</b>

# La Collina CDD

## Statement of Revenues and Expenditures

001 - General Fund

From 10/1/2019 Through 5/31/2020

(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>175,838</u></u>	<u><u>175,838</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 5/31/2020  
 (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	250,738	3,582	1 %
Interest Earnings				
Interest Earnings	0	438	438	0 %
<b>Total Revenues</b>	<u>247,156</u>	<u>251,175</u>	<u>4,019</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>(15,419)</u>	<u>(15,418)</u>	<u>1,541,757 %</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>523,826</u>	<u>523,827</u>	<u>(52,382,666)%</u>

La Collina CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 05/31/2020  
Reconciliation Date: 5/31/2020  
Status: Locked

Bank Balance	176,232.80
Less Outstanding Checks/Vouchers	200.00
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	176,032.80
Balance Per Books	<u>176,032.80</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: 05/31/2020  
Reconciliation Date: 5/31/2020  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1895	5/11/2020	System Generated Check/Voucher	200.00	Curtis Joseph Schinher
Outstanding Checks/Vouchers			200.00	



**La Collina CDD**  
**Reconcile Cash Accounts**

**Detail**

Cash Account: 10101 Cash-Operating Account  
 Reconciliation ID: 05/31/2020  
 Reconciliation Date: 5/31/2020  
 Status: Locked

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1887	5/1/2020	System Generated Check/Voucher	3,470.93	Meritus Districts
1888	5/1/2020	System Generated Check/Voucher	28.95	Southern Automated Access Services, Inc
1889	5/5/2020	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
1890	5/5/2020	System Generated Check/Voucher	220.00	Republic Services
1891	5/5/2020	System Generated Check/Voucher	1,307.21	Tampa Electric
1892	5/11/2020	System Generated Check/Voucher	900.00	A-Quality Pool Service
1893	5/11/2020	System Generated Check/Voucher	200.00	Allison Grullon
1894	5/11/2020	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
1896	5/11/2020	System Generated Check/Voucher	200.00	Elizabeth A. Grullon-Perez
1897	5/11/2020	System Generated Check/Voucher	125.00	Maritzel G. Castrellon
1898	5/11/2020	System Generated Check/Voucher	200.00	Mark A. DePlasco
1899	5/11/2020	System Generated Check/Voucher	3,500.00	Meritus Districts
1900	5/11/2020	System Generated Check/Voucher	614.00	Times Publishing Company
1904	5/11/2020	Series 2015 FY20 Tax Dist ID 470	1,408.80	La Collina CDD
1901	5/15/2020	System Generated Check/Voucher	2,610.00	Carson's Lawn & Landscaping Services, LLC
1902	5/15/2020	System Generated Check/Voucher	259.73	Dog Waste Depot
1903	5/15/2020	System Generated Check/Voucher	225.00	Fields Consulting Group, LLC
1905	5/21/2020	System Generated Check/Voucher	272.86	Hillsborough County Utility
1906	5/21/2020	System Generated Check/Voucher	570.00	The Perfect Klean
Cleared Checks/Vouchers			20,229.48	

La Collina CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 05/31/2020  
Reconciliation Date: 5/31/2020  
Status: Locked

Cleared Deposits

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR219	5/11/2020	Tax Distribution - 05.11.2020	2,699.89
	CR220	5/31/2020	May Bank Activity	<u>3.13</u>
Cleared Deposits				<u><u>2,703.02</u></u>