

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2021



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

La Collina CDD
Balance Sheet
As of 12/31/2021
(In Whole Numbers)

| | General Fund | Debt Service - Series 2015 | General Fixed Assets Account Group | General Long-Term Debt | Total |
|---|----------------|-------------------------------|--|---------------------------|------------------|
| Assets | | | | | |
| Cash-Operating Account | 358,238 | 0 | 0 | 0 | 358,238 |
| 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 | 244,688 | 0 | 0 | 244,688 |
| Cash - Revenue - Series 2015 #2003 | 0 | 367,966 | 0 | 0 | 367,966 |
| Cash - Construction - Series 2015 #2002 | 0 | 0 | 0 | 0 | 0 |
| Accounts Receivable - Other | (53) | 0 | 0 | 0 | (53) |
| 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 | 629 | 0 | 0 | 0 | 629 |
| 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 | 2,675,756 | 2,675,756 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Assets | <u>362,420</u> | <u>612,654</u> | <u>2,765,113</u> | <u>3,215,000</u> | <u>6,955,188</u> |
| Liabilities | | | | | |
| Accounts Payable | 7,088 | 0 | 0 | 0 | 7,088 |
| Due To Debt Service Fund | 18,388 | 0 | 0 | 0 | 18,388 |
| Sales Tax Payable | 0 | 0 | 0 | 0 | 0 |
| Deposits | (101) | 0 | 0 | 0 | (101) |
| Clubhouse Rental Deposits | 200 | 0 | 0 | 0 | 200 |
| Revenue Bonds Payable-LT-2015 | 0 | 0 | 0 | 3,215,000 | 3,215,000 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Liabilities | <u>25,575</u> | <u>0</u> | <u>0</u> | <u>3,215,000</u> | <u>3,240,575</u> |
| Fund Equity & Other Credits | | | | | |
| Fund Balance-All Other Reserves | 0 | 527,499 | 0 | 0 | 527,499 |
| Fund Balance-Unreserved | 114,633 | 0 | 0 | 0 | 114,633 |
| Retained Earnings-Unreserved | 0 | 0 | 0 | 0 | 0 |
| Investment In General Fixed Assets | 0 | 0 | 2,765,113 | 0 | 2,765,113 |
| Other | 222,212 | 85,155 | 0 | 0 | 307,367 |

La Collina CDD
 Balance Sheet
 As of 12/31/2021
 (In Whole Numbers)

| | General Fund | Debt Service - Series 2015 | General Fixed Assets Account Group | General Long-Term Debt | Total |
|-----------------------------------|----------------|-------------------------------|--|---------------------------|------------------|
| Total Fund Equity & Other Credits | <u>336,845</u> | <u>612,654</u> | <u>2,765,113</u> | <u>0</u> | <u>3,714,612</u> |
| Total Liabilities & Fund Equity | <u>362,420</u> | <u>612,654</u> | <u>2,765,113</u> | <u>3,215,000</u> | <u>6,955,188</u> |

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 12/31/2021
(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 | 280,800 | 267,726 | (13,074) | (5)% |
| Interest Earnings | | | | |
| Interest Earnings | 0 | 7 | 7 | 0 % |
| Clubhouse Revenues | | | | |
| Clubhouse Rentals | 0 | 50 | 50 | 0 % |
| Total Revenues | <u>280,800</u> | <u>267,783</u> | <u>(13,017)</u> | <u>(5)%</u> |
| Expenditures | | | | |
| Legislative | | | | |
| Supervisor Fees | 12,000 | 2,200 | 9,800 | 82 % |
| Financial & Administrative | | | | |
| District Manager | 31,380 | 8,032 | 23,348 | 74 % |
| District Engineer | 2,000 | 808 | 1,193 | 60 % |
| Disclosure Report | 3,500 | 875 | 2,625 | 76 % |
| Trustees Fees | 4,000 | 943 | 3,057 | 76 % |
| Accounting Services | 7,500 | 1,875 | 5,625 | 75 % |
| Auditing Services | 4,100 | 29 | 4,071 | 99 % |
| Arbitrage Rebate Calculation | 650 | 0 | 650 | 100 % |
| Postage, Phone, Faxes, Copies | 3,500 | 105 | 3,395 | 97 % |
| Public Officials Insurance | 2,190 | 0 | 2,190 | 100 % |
| Legal Advertising | 1,500 | 0 | 1,500 | 100 % |
| Bank Fees | 250 | 0 | 250 | 100 % |
| Dues, Licenses & Fees | 175 | 175 | 0 | 0 % |
| Website Administration | 1,500 | 375 | 1,125 | 75 % |
| ADA Website Compliance | 1,500 | 0 | 1,500 | 100 % |
| Legal Counsel | | | | |
| District Counsel | 4,000 | 1,890 | 2,110 | 53 % |
| Electric Utility Services | | | | |
| Electric Utility Services | 15,000 | 3,877 | 11,123 | 74 % |
| Garbage/Solid Waste Control Services | | | | |
| Garbage Collection | 4,300 | 1,057 | 3,243 | 75 % |
| Water-Sewer Combination Services | | | | |
| Water Utility Services | 6,000 | 2,001 | 3,999 | 67 % |
| Other Physical Environment | | | | |
| Waterway Management Program | 5,000 | 1,227 | 3,773 | 75 % |
| Waterway Improvements & Repairs | 2,000 | 0 | 2,000 | 100 % |
| Property & Casualty Insurance | 8,099 | 0 | 8,099 | 100 % |
| Monument, Entrance & Walls Maintenance & Repair | 6,000 | 0 | 6,000 | 100 % |
| Landscape Maintenance - Contract | 44,496 | 11,124 | 33,372 | 75 % |
| Plant Replacement Program | 5,000 | 2,069 | 2,931 | 59 % |
| Irrigation Maintenance | 8,000 | 0 | 8,000 | 100 % |
| Mulch & Tree Trimming | 12,000 | 900 | 11,100 | 93 % |
| Holiday Decorations | 10,000 | 0 | 10,000 | 100 % |
| Parks & Recreation | | | | |
| Clubhouse Operations | 1,000 | 369 | 631 | 63 % |
| Pool Maintenance - Contract | 10,800 | 2,721 | 8,079 | 75 % |
| Pool Maintenance - Other | 3,500 | 0 | 3,500 | 100 % |
| Pool Fobs & Services | 660 | 354 | 306 | 46 % |
| Cabana Maintenance & Repair | 10,000 | 1,966 | 8,034 | 80 % |
| Amenity Center Pest Control | 1,200 | 0 | 1,200 | 100 % |
| Amenity Cleaning & Supplies | 8,000 | 600 | 7,400 | 93 % |

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 12/31/2021
 (In Whole Numbers)

| | Total Budget - Original | Current Period Actual | Total Budget Variance - Original | Percent Total Budget Remaining - Original |
|--|----------------------------|--------------------------|--|--|
| Dog Park & Playground Facility Maintenance | 10,000 | 0 | 10,000 | 100 % |
| Capital Improvements | 10,000 | 0 | 10,000 | 100 % |
| Reserves | | | | |
| Capital Reserves | 20,000 | 0 | 20,000 | 100 % |
| Total Expenditures | 280,800 | 45,572 | 235,228 | 84 % |
| Excess Revenues Over (Under) Expenses | 0 | 222,212 | 222,212 | 0 % |
| Fund Balance, Beginning of Period | 0 | 114,633 | 114,633 | 0 % |
| Fund Balance, End of Period | 0 | 336,845 | 336,845 | 0 % |

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2021 Through 12/31/2021
 (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 | 242,844 | 240,571 | (2,273) | (1)% |
| Interest Earnings | | | | |
| Interest Earnings | <u>0</u> | <u>6</u> | <u>6</u> | <u>0 %</u> |
| Total Revenues | <u>242,844</u> | <u>240,577</u> | <u>(2,267)</u> | <u>(1)%</u> |
| Expenditures | | | | |
| Debt Service Payments | | | | |
| Interest-Series 2015 | 177,844 | 90,422 | 87,422 | 49 % |
| Principal - Series 2015 | <u>65,000</u> | <u>65,000</u> | <u>0</u> | <u>0 %</u> |
| Total Expenditures | <u>242,844</u> | <u>155,422</u> | <u>87,422</u> | <u>37 %</u> |
| Excess Revenues Over (Under) Expenses | <u>0</u> | <u>85,155</u> | <u>85,155</u> | <u>0 %</u> |
| Fund Balance, Beginning of Period | 0 | 527,499 | 527,499 | 0 % |
| Fund Balance, End of Period | <u>0</u> | <u>612,654</u> | <u>612,654</u> | <u>0 %</u> |

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12/31/2021
Reconciliation Date: 12/31/2021
Status: Locked

| | |
|----------------------------------|--------------------|
| Bank Balance | 359,218.78 |
| Less Outstanding Checks/Vouchers | 981.15 |
| 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 | 358,237.63 |
| Balance Per Books | <u>358,237.63</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: 12/31/2021

Reconciliation Date: 12/31/2021

Status: Locked

Outstanding Checks/Vouchers

| <u>Document Number</u> | <u>Document Date</u> | <u>Document Description</u> | <u>Document Amount</u> | <u>Payee</u> |
|-----------------------------|----------------------|-----------------------------------|------------------------|------------------------------------|
| 2220 | 10/8/2021 | System Generated Check/Voucher | 200.00 | Christopher Karapasha |
| 2220 | 10/8/2021 | System Generated Check/Voucher | (200.00) | Christopher Karapasha |
| 2260 | 12/9/2021 | System Generated Check/Voucher | 304.95 | Complete IT Service & Solutions |
| 2272 | 12/22/2021 | System Generated Check/Voucher | 200.00 | Christopher Karapasha |
| 2273 | 12/29/2021 | System Generated Check/Voucher | 122.97 | Bright House Networks |
| 2274 | 12/29/2021 | System Generated Check/Voucher | 353.23 | Republic Services |
| Outstanding Checks/Vouchers | | | 981.15 | |
| | | | 981.15 | |

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Checks/Vouchers

| <u>Document Number</u> | <u>Document Date</u> | <u>Document Description</u> | <u>Document Amount</u> | <u>Payee</u> |
|-------------------------|----------------------|--|------------------------|---|
| 2209 | 9/16/2021 | System Generated Check/Voucher | 25.00 | Priscilla Giles |
| 2244 | 10/27/2021 | Series 2015 FY21 Tax Dist ID Excess Fees | 2,103.51 | La Collina CDD |
| 2245 | 11/4/2021 | Series 2015 FY22 Tax Dist ID | 2,166.42 | La Collina CDD |
| 2249 | 11/22/2021 | System Generated Check/Voucher | 527.41 | Hillsborough County Utility |
| 2250 | 11/22/2021 | System Generated Check/Voucher | 750.00 | The Perfect Klean |
| 2263 | 11/24/2021 | Series 2015 FY22 Tax Dist ID 551 | 59,665.52 | La Collina CDD |
| 2256 | 12/1/2021 | Series 2015 FY22 Tax Dist ID | 137,450.95 | La Collina CDD |
| 2251 | 12/2/2021 | System Generated Check/Voucher | 122.97 | Bright House Networks |
| 2252 | 12/2/2021 | System Generated Check/Voucher | 49.00 | Complete IT Service & Solutions |
| 2253 | 12/2/2021 | System Generated Check/Voucher | 9,683.00 | Egis Insurance Advisors LLC |
| 2254 | 12/2/2021 | System Generated Check/Voucher | 353.44 | Republic Services |
| 2255 | 12/2/2021 | System Generated Check/Voucher | 1,297.72 | Tampa Electric |
| 2262 | 12/7/2021 | Series 2015 FY22 Tax Dist ID 555 | 14,550.55 | La Collina CDD |
| 2257 | 12/9/2021 | System Generated Check/Voucher | 992.51 | A-Quality Pool Service |
| 2258 | 12/9/2021 | System Generated Check/Voucher | 875.00 | Burr & Forman LLP |
| 2259 | 12/9/2021 | System Generated Check/Voucher | 5,777.00 | Carson's Lawn & Landscaping Services, LLC |
| 2261 | 12/9/2021 | System Generated Check/Voucher | 409.00 | First Choice Aquatic Weed Management LLC |
| 2270 | 12/13/2021 | Series 2015 FY22 Tax Dist ID | 6,245.93 | La Collina CDD |
| 2264 | 12/16/2021 | System Generated Check/Voucher | 436.33 | Hillsborough County Utility |
| 2265 | 12/16/2021 | System Generated Check/Voucher | 200.00 | Christopher Karapasha |
| 2266 | 12/16/2021 | System Generated Check/Voucher | 200.00 | Curtis Joseph Schonher |
| 2267 | 12/16/2021 | System Generated Check/Voucher | 170.00 | Johnson Engineering, Inc. |
| 2268 | 12/16/2021 | System Generated Check/Voucher | 200.00 | Karen Marie Billingsley |
| 2269 | 12/16/2021 | System Generated Check/Voucher | 200.00 | Mark A. DePlasco |
| 2271 | 12/22/2021 | System Generated Check/Voucher | 4,272.36 | Meritus Districts |
| Cleared Checks/Vouchers | | | 248,723.62 | |

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12/31/2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Deposits

| <u>Document Number</u> | <u>Document Date</u> | <u>Document Description</u> | <u>Document Amount</u> | <u>Deposit Number</u> |
|------------------------|----------------------|--|------------------------|-----------------------|
| CR302 | 12/1/2021 | Tax Distribution - 12.01.21 | 290,655.43 | |
| CR306 | 12/7/2021 | Tax Distribution - 12.07.21 | 30,768.76 | |
| CR307 | 12/13/2021 | Tax Distribution - 12.13.21 | 13,207.71 | |
| CR309-3 | 12/31/2021 | Interest Paid this statement thru 12/31 | 4.73 | |
| | | | <hr/> | |
| Cleared Deposits | | | 334,636.63 | |
| | | | <hr/> <hr/> | |