

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2022



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

La Collina CDD
Balance Sheet
As of 4/30/2022
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	275,832	0	0	0	275,832
Cash - Interest - Series 2015 #2000	0	88,781	0	0	88,781
Cash - Sinking Fund - Series 2015 #2001	0	0	0	0	0
Cash - Prepayments - Series 2015 #2005	0	5,000	0	0	5,000
Cash - Reserve - Series 2015 #2004	0	244,313	0	0	244,313
Cash - Revenue - Series 2015 #2003	0	286,405	0	0	286,405
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	2,675,756	2,675,756
Other	0	0	0	0	0
Total Assets	<u>282,896</u>	<u>624,499</u>	<u>2,765,113</u>	<u>3,215,000</u>	<u>6,887,509</u>
Liabilities					
Accounts Payable	5,329	0	0	0	5,329
Due To Debt Service Fund	0	0	0	0	0
Sales Tax Payable	0	0	0	0	0
Deposits	24	0	0	0	24
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>5,553</u>	<u>0</u>	<u>0</u>	<u>3,215,000</u>	<u>3,220,553</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	527,499	0	0	527,499
Fund Balance-Unreserved	124,235	0	0	0	124,235
Retained Earnings-Unreserved	0	0	0	0	0
Investment In General Fixed Assets	0	0	2,765,113	0	2,765,113
Other	153,108	97,000	0	0	250,108

La Collina CDD
Balance Sheet
As of 4/30/2022
(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 Fund Equity & Other Credits	<u>277,343</u>	<u>624,499</u>	<u>2,765,113</u>	<u>0</u>	<u>3,666,955</u>
Total Liabilities & Fund Equity	<u>282,896</u>	<u>624,499</u>	<u>2,765,113</u>	<u>3,215,000</u>	<u>6,887,509</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
 From 10/1/2021 Through 4/30/2022
 (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	280,919	119	0 %
Interest Earnings				
Interest Earnings	0	18	18	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	100	100	0 %
Other Miscellaneous Revenues				
Miscellaneous	0	50	50	0 %
Total Revenues	280,800	281,087	287	0 %
Expenditures				
Legislative				
Supervisor Fees	12,000	3,600	8,400	70 %
Financial & Administrative				
District Manager	31,380	15,877	15,503	49 %
District Engineer	2,000	1,708	292	15 %
Disclosure Report	3,500	1,750	1,750	51 %
Trustees Fees	4,000	1,571	2,429	61 %
Accounting Services	7,500	3,750	3,750	50 %
Auditing Services	4,100	1,529	2,571	63 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	3,500	261	3,239	93 %
Public Officials Insurance	2,190	2,061	129	6 %
Legal Advertising	1,500	0	1,500	100 %
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	175	230	(55)	(31)%
Website Administration	1,500	750	750	50 %
ADA Website Compliance	1,500	1,500	0	0 %
Legal Counsel				
District Counsel	4,000	3,675	325	8 %
Legal Advertising	0	630	(630)	0 %
Electric Utility Services				
Electric Utility Services	15,000	8,709	6,291	42 %
Garbage/Solid Waste Control Services				
Garbage Collection	4,300	3,036	1,264	29 %
Water-Sewer Combination Services				
Water Utility Services	6,000	2,680	3,320	55 %
Other Physical Environment				
Waterway Management Program	5,000	2,863	2,137	43 %
Waterway Improvements & Repairs	2,000	0	2,000	100 %
Property & Casualty Insurance	8,099	7,622	477	6 %
Monument, Entrance & Walls Maintenance & Repair	6,000	5,000	1,000	17 %
Landscape Maintenance - Contract	44,496	22,248	22,248	50 %
Plant Replacement Program	5,000	6,499	(1,499)	(30)%
Irrigation Maintenance	8,000	2,867	5,133	64 %
Mulch & Tree Trimming	12,000	900	11,100	93 %
Holiday Decorations	10,000	0	10,000	100 %
Parks & Recreation				
Clubhouse Operations	1,000	910	90	9 %
Pool Maintenance - Contract	10,800	10,388	412	4 %
Pool Maintenance - Other	3,500	520	2,980	85 %
Pool Fobs & Services	660	561	99	15 %

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 4/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Cabana Maintenance & Repair	10,000	7,877	2,123	21 %
Amenity Center Pest Control	1,200	0	1,200	100 %
Amenity Cleaning & Supplies	8,000	600	7,400	93 %
Dog Park & Playground Facility Maintenance	10,000	0	10,000	100 %
Capital Improvements	10,000	0	10,000	100 %
Reserves				
Capital Reserves	<u>20,000</u>	<u>5,872</u>	<u>14,128</u>	<u>71 %</u>
Total Expenditures	<u>280,800</u>	<u>128,044</u>	<u>152,756</u>	<u>54 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>153,043</u>	<u>153,043</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	124,235	124,235	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>277,278</u></u>	<u><u>277,278</u></u>	<u><u>0 %</u></u>

La Collina CDD
Statement of Revenues and Expenditures

200 - Debt Service - Series 2015
 From 10/1/2021 Through 4/30/2022
 (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	252,407	9,563	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>15</u>	<u>15</u>	<u>0 %</u>
Total Revenues	<u>242,844</u>	<u>252,422</u>	<u>9,578</u>	<u>4 %</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>97,000</u>	<u>97,000</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	527,499	527,499	0 %
Fund Balance, End of Period	<u>0</u>	<u>624,499</u>	<u>624,499</u>	<u>0 %</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/2022
Reconciliation Date: 4/30/2022
Status: Locked

Bank Balance	284,978.60
Less Outstanding Checks/Vouchers	9,271.19
Plus Deposits in Transit	125.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	275,832.41
Balance Per Books	<u>275,832.41</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: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2301	2/17/2022	System Generated Check/Voucher	200.00	Christopher Karapasha
2319	3/17/2022	System Generated Check/Voucher	200.00	Christopher Karapasha
2340	4/28/2022	System Generated Check/Voucher	122.97	Charter Communications
2341	4/28/2022	System Generated Check/Voucher	630.00	Burr & Forman LLP
2342	4/28/2022	System Generated Check/Voucher	88.59	Complete IT Service & Solutions
2343	4/28/2022	System Generated Check/Voucher	409.00	First Choice Aquatic Weed Management LLC
2344	4/28/2022	System Generated Check/Voucher	2,867.20	La Collina CDD
2344	4/28/2022	System Generated Check/Voucher	(2,867.20)	La Collina CDD
2345	4/28/2022	System Generated Check/Voucher	382.18	Republic Services
2346	4/28/2022	System Generated Check/Voucher	600.00	The Perfect Klean
2347	4/28/2022	System Generated Check/Voucher	3,771.25	U.S.Bank CM-9690
2348	4/28/2022	System Generated Check/Voucher	2,867.20	La Collina HOA
Outstanding Checks/Vouchers			9,271.19	
			9,271.19	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 04/30/2022
Reconciliation Date: 4/30/2022
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR317	4/26/2022	Clubhouse Rental & Deposit - CK#1016 & #1015 - 4.26.22	125.00	
Outstanding Deposits			125.00	

**La Collina CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2323	3/24/2022	System Generated Check/Voucher	49.00	Complete IT Service & Solutions
2326	3/31/2022	System Generated Check/Voucher	122.97	Charter Communications
2327	3/31/2022	System Generated Check/Voucher	3,760.54	Meritus Districts
2328	3/31/2022	System Generated Check/Voucher	383.37	Republic Services
2336	4/6/2022	Series 2015 FY22 Tax Dist ID 569	1,823.63	La Collina CDD
2329	4/7/2022	System Generated Check/Voucher	245.00	Burr & Forman LLP
2330	4/7/2022	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
2331	4/7/2022	System Generated Check/Voucher	420.00	Complete IT Service & Solutions
2332	4/7/2022	System Generated Check/Voucher	1,500.00	Grau and Associates
2333	4/7/2022	System Generated Check/Voucher	607.50	Johnson Engineering, Inc.
2334	4/7/2022	System Generated Check/Voucher	2,025.00	Spearem Enterprises
2335	4/7/2022	System Generated Check/Voucher	1,172.26	Tampa Electric
2337	4/14/2022	System Generated Check/Voucher	965.00	A-Quality Pool Service
2338	4/14/2022	System Generated Check/Voucher	501.14	Hillsborough County Utility
2339	4/14/2022	System Generated Check/Voucher	4,430.00	Carson's Lawn & Landscaping Services, LLC
Cleared Checks/Vouchers			21,713.41	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 04/30/2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR313	4/6/2022	Tax Distribution - 4/6/2022	3,856.27	
Cr320	4/29/2022	Interest Paid this statement thru 4/29/22	2.42	
			<hr/>	
Cleared Deposits			3,858.69	
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