

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 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 5/31/2022
(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	259,810	0	0	0	259,810
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	244,313	0	0	244,313
Cash - Revenue - Series 2015 #2003	0	287,609	0	0	287,609
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	2,581,975	2,581,975
Other	0	0	0	0	0
Total Assets	<u>266,559</u>	<u>531,921</u>	<u>2,765,113</u>	<u>3,121,219</u>	<u>6,684,813</u>
Liabilities					
Accounts Payable	1,333	0	0	0	1,333
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	3,121,219	3,121,219
Other	0	0	0	0	0
Total Liabilities	<u>1,557</u>	<u>0</u>	<u>0</u>	<u>3,121,219</u>	<u>3,122,776</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0	529,582	0	0	529,582
Fund Balance-Unreserved	131,183	0	0	0	131,183
Retained Earnings-Unreserved	0	0	0	0	0
Investment In General Fixed Assets	0	0	2,765,113	0	2,765,113
Other	133,819	2,339	0	0	136,158

La Collina CDD
 Balance Sheet
 As of 5/31/2022
 (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>265,002</u>	<u>531,921</u>	<u>2,765,113</u>	<u>0</u>	<u>3,562,037</u>
Total Liabilities & Fund Equity	<u>266,559</u>	<u>531,921</u>	<u>2,765,113</u>	<u>3,121,219</u>	<u>6,684,813</u>

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 5/31/2022
(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	280,309	(491)	(0)%
Interest Earnings				
Interest Earnings	0	20	20	0 %
Clubhouse Revenues				
Clubhouse Rentals	0	175	175	0 %
Other Miscellaneous Revenues				
Miscellaneous	0	100	100	0 %
Total Revenues	280,800	280,604	(196)	(0)%
Expenditures				
Legislative				
Supervisor Fees	12,000	4,400	7,600	63 %
Financial & Administrative				
District Manager	31,380	18,492	12,888	41 %
District Engineer	2,000	1,708	292	15 %
Disclosure Report	3,500	2,042	1,458	42 %
Trustees Fees	4,000	1,886	2,114	53 %
Accounting Services	7,500	4,375	3,125	42 %
Auditing Services	4,100	2,529	1,571	38 %
Arbitrage Rebate Calculation	650	0	650	100 %
Postage, Phone, Faxes, Copies	3,500	278	3,222	92 %
Public Officials Insurance	2,190	2,061	129	6 %
Legal Advertising	1,500	630	870	58 %
Bank Fees	250	0	250	100 %
Dues, Licenses & Fees	175	230	(55)	(31)%
Website Administration	1,500	875	625	42 %
ADA Website Compliance	1,500	1,500	0	0 %
Legal Counsel				
District Counsel	4,000	5,076	(1,076)	(27)%
Electric Utility Services				
Electric Utility Services	15,000	9,978	5,022	33 %
Garbage/Solid Waste Control Services				
Garbage Collection	4,300	3,427	873	20 %
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	5,087	2,913	36 %
Mulch & Tree Trimming	12,000	900	11,100	93 %
Holiday Decorations	10,000	0	10,000	100 %
Parks & Recreation				
Clubhouse Operations	1,000	1,033	(33)	(3)%
Pool Maintenance - Contract	10,800	11,398	(598)	(6)%
Pool Maintenance - Other	3,500	622	2,878	82 %
Pool Fobs & Services	660	610	50	8 %
Cabana Maintenance & Repair	10,000	9,267	733	7 %

La Collina CDD
Statement of Revenues and Expenditures

001 - General Fund
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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	5,000	5,000	50 %
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>146,786</u>	<u>134,014</u>	<u>48 %</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>133,819</u>	<u>133,819</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	131,183	131,183	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>265,002</u></u>	<u><u>265,002</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 5/31/2022
 (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	251,525	8,681	4 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>18</u>	<u>18</u>	<u>0 %</u>
Total Revenues	<u>242,844</u>	<u>251,542</u>	<u>8,699</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	177,844	179,203	(1,359)	(1)%
Principal - Series 2015	<u>65,000</u>	<u>70,000</u>	<u>(5,000)</u>	<u>(8)%</u>
Total Expenditures	<u>242,844</u>	<u>249,203</u>	<u>(6,359)</u>	<u>(3)%</u>
Excess Revenues Over (Under) Expenses	<u>0</u>	<u>2,339</u>	<u>2,339</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	529,582	529,582	0 %
Fund Balance, End of Period	<u>0</u>	<u>531,921</u>	<u>531,921</u>	<u>0 %</u>

La Collina CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 05/31/2022
Reconciliation Date: 5/31/2022
Status: Locked

Bank Balance	272,273.52
Less Outstanding Checks/Vouchers	12,513.93
Plus Deposits in Transit	50.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	259,809.59
Balance Per Books	<u>259,809.59</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: 05/31/2022

Reconciliation Date: 5/31/2022

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
2348	4/28/2022	System Generated Check/Voucher	2,867.20	La Collina HOA
2359	5/26/2022	System Generated Check/Voucher	122.97	Charter Communications
2360	5/26/2022	System Generated Check/Voucher	1,401.06	Burr & Forman LLP
2361	5/26/2022	System Generated Check/Voucher	2,385.00	Carson's Lawn & Landscaping Services, LLC
2362	5/26/2022	System Generated Check/Voucher	49.00	Complete IT Service & Solutions
2363	5/26/2022	System Generated Check/Voucher	3,673.06	Inframark LLC
2364	5/26/2022	System Generated Check/Voucher	390.64	Republic Services
2365	5/26/2022	System Generated Check/Voucher	475.00	Spearem Enterprises
2366	5/26/2022	System Generated Check/Voucher	750.00	The Perfect Klean
Outstanding Checks/Vouchers			12,513.93	
			12,513.93	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 05/31/2022
Reconciliation Date: 5/31/2022
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR322	5/25/2022	Clubhouse Rental - CK#504- T. Truc Pham	25.00	
CR321	5/27/2022	Clubhouse Rental - CK#266 - Anarelys Degada	25.00	
Outstanding Deposits			50.00	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
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
2349	5/4/2022	System Generated Check/Voucher	1,000.00	Grau and Associates
2350	5/5/2022	Series 2015 FY22 Tax Dist ID 572	1,200.88	La Collina CDD
2351	5/16/2022	System Generated Check/Voucher	1,112.48	A-Quality Pool Service
2352	5/16/2022	System Generated Check/Voucher	3,708.00	Carson's Lawn & Landscaping Services, LLC
2353	5/16/2022	System Generated Check/Voucher	200.00	Christopher Karapasha
2354	5/16/2022	System Generated Check/Voucher	200.00	Curtis Joseph Schonher
2355	5/16/2022	System Generated Check/Voucher	292.60	Johnson Engineering, Inc.
2356	5/16/2022	System Generated Check/Voucher	200.00	Karen Marie Billingsley
2357	5/16/2022	System Generated Check/Voucher	200.00	Mark A. DePlasco
2358	5/16/2022	System Generated Check/Voucher	1,328.89	Tampa Electric
Cleared Checks/Vouchers			15,446.84	
			15,446.84	

La Collina CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR317	4/26/2022	Clubhouse Rental & Deposit - CK#1016 & #1015 - 4.26.22	125.00	
CR318	5/5/2022	Tax Distribution - 5/5/2022	2,539.40	
CR326	5/26/2022	Clubhouse Rental & Deposit - CK#3158, #404 & #1361 - 5.26.22	75.00	
CR327	5/31/2022	INTEREST PAYMENT 5.31.22	<u>2.36</u>	
Cleared Deposits			<u>2,741.76</u>	