

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
August 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 8/31/2022

(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	198,071.00	0.00	0.00	0.00	198,071.00
Cash - Interest - Series 2015 #2000	0.00	0.00	0.00	0.00	0.00
Cash - Sinking Fund - Series 2015 #2001	0.00	0.00	0.00	0.00	0.00
Cash - Prepayments - Series 2015 #2005	0.00	0.00	0.00	0.00	0.00
Cash - Reserve - Series 2015 #2004	0.00	244,313.00	0.00	0.00	244,313.00
Cash - Revenue - Series 2015 #2003	0.00	288,645.00	0.00	0.00	288,645.00
Cash - Construction - Series 2015 #2002	0.00	0.00	0.00	0.00	0.00
Accounts Receivable - Other	0.00	0.00	0.00	0.00	0.00
Due From Developer	0.00	0.00	0.00	0.00	0.00
Assessments Receivable - Tax Roll	0.00	0.00	0.00	0.00	0.00
Due From General Fund	0.00	0.00	0.00	0.00	0.00
Prepaid Items	0.00	0.00	0.00	0.00	0.00
Prepaid General Liability Insurance	0.00	0.00	0.00	0.00	0.00
Prepaid Professional Liability	0.00	0.00	0.00	0.00	0.00
Prepaid Trustee Fees	2,514.00	0.00	0.00	0.00	2,514.00
Prepaid Insurance Property	0.00	0.00	0.00	0.00	0.00
Deposits	3,607.00	0.00	0.00	0.00	3,607.00
Construction Work In Progress	0.00	0.00	2,765,113.00	0.00	2,765,113.00
Amount Available-Debt Service	0.00	0.00	0.00	539,244.00	539,244.00
Amount To Be Provided-Debt Service	0.00	0.00	0.00	2,581,975.00	2,581,975.00
Other	0.00	0.00	0.00	0.00	0.00
Total Assets	<u>204,192.00</u>	<u>532,957.00</u>	<u>2,765,113.00</u>	<u>3,121,219.00</u>	<u>6,623,482.00</u>
Liabilities					
Accounts Payable	5,923.00	0.00	0.00	0.00	5,923.00
Due To Debt Service Fund	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	0.00	0.00	0.00	0.00	0.00
Deposits	(101.00)	0.00	0.00	0.00	(101.00)
Clubhouse Rental Deposits	200.00	0.00	0.00	0.00	200.00
Revenue Bonds Payable-LT-2015	0.00	0.00	0.00	3,121,219.00	3,121,219.00
Other	0.00	0.00	0.00	0.00	0.00
Total Liabilities	<u>6,022.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,121,219.00</u>	<u>3,127,241.00</u>
Fund Equity & Other Credits					
Fund Balance-All Other Reserves	0.00	529,582.00	0.00	0.00	529,582.00
Fund Balance-Unreserved	131,183.00	0.00	0.00	0.00	131,183.00
Retained Earnings-Unreserved	0.00	0.00	0.00	0.00	0.00
Investment In General Fixed Assets	0.00	0.00	2,765,113.00	0.00	2,765,113.00
Other	66,987.00	3,375.00	0.00	0.00	70,362.00

La Collina CDD
Balance Sheet
As of 8/31/2022

(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>198,170.00</u>	<u>532,957.00</u>	<u>2,765,113.00</u>	<u>0.00</u>	<u>3,496,241.00</u>
Total Liabilities & Fund Equity	<u>204,192.00</u>	<u>532,957.00</u>	<u>2,765,113.00</u>	<u>3,121,219.00</u>	<u>6,623,482.00</u>

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

001 - General Fund
(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	280,800.00	281,457.00	657.00	0 %
Interest Earnings				
Interest Earnings	0.00	24.00	24.00	0 %
Clubhouse Revenues				
Clubhouse Rentals	0.00	300.00	300.00	0 %
Other Miscellaneous Revenues				
Miscellaneous	0.00	100.00	100.00	0 %
Total Revenues	<u>280,800.00</u>	<u>281,881.00</u>	<u>1,081.00</u>	<u>0 %</u>
Expenditures				
Legislative				
Supervisor Fees	12,000.00	6,000.00	6,000.00	50 %
Financial & Administrative				
District Manager	31,380.00	26,337.00	5,043.00	16 %
District Engineer	2,000.00	4,970.00	(2,970.00)	(149)%
Disclosure Report	3,500.00	2,917.00	583.00	17 %
Trustees Fees	4,000.00	2,514.00	1,486.00	37 %
Accounting Services	7,500.00	6,250.00	1,250.00	17 %
Auditing Services	4,100.00	4,129.00	(29.00)	(1)%
Arbitrage Rebate Calculation	650.00	0.00	650.00	100 %
Postage, Phone, Faxes, Copies	3,500.00	357.00	3,143.00	90 %
Public Officials Insurance	2,190.00	2,061.00	129.00	6 %
Legal Advertising	1,500.00	4,878.00	(3,378.00)	(225)%
Bank Fees	250.00	(2.00)	252.00	101 %
Dues, Licenses & Fees	175.00	505.00	(330.00)	(189)%
Website Administration	1,500.00	1,250.00	250.00	17 %
ADA Website Compliance	1,500.00	1,500.00	0.00	0 %
Legal Counsel				
District Counsel	4,000.00	6,372.00	(2,372.00)	(59)%
Electric Utility Services				
Electric Utility Services	15,000.00	13,775.00	1,225.00	8 %
Garbage/Solid Waste Control Services				
Garbage Collection	4,300.00	4,848.00	(548.00)	(13)%
Water-Sewer Combination Services				
Water Utility Services	6,000.00	4,432.00	1,568.00	26 %
Other Physical Environment				
Waterway Management Program	5,000.00	2,863.00	2,137.00	43 %
Waterway Improvements & Repairs	2,000.00	0.00	2,000.00	100 %
Property & Casualty Insurance	8,099.00	7,622.00	477.00	6 %
Monument, Entrance & Walls Maintenance & Repair	6,000.00	5,000.00	1,000.00	17 %
Landscape Maintenance - Contract	44,496.00	37,680.00	6,816.00	15 %
Plant Replacement Program	5,000.00	8,100.00	(3,100.00)	(62)%
Irrigation Maintenance	8,000.00	5,087.00	2,913.00	36 %
Mulch & Tree Trimming	12,000.00	3,850.00	8,150.00	68 %
Holiday Decorations	10,000.00	0.00	10,000.00	100 %
Parks & Recreation				
Clubhouse Operations	1,000.00	1,451.00	(451.00)	(45)%
Pool Maintenance - Contract	10,800.00	15,620.00	(4,820.00)	(45)%

La Collina CDD
Statement of Revenues and Expenditures

From 10/1/2021 Through 8/31/2022

Pool Maintenance - Other	3,500.00	3,976.00	(476.00)	(14)%
Pool Fobs & Services	660.00	1,927.00	(1,267.00)	(192)%
Cabana Maintenance & Repair	10,000.00	9,466.00	534.00	5 %

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Amenity Center Pest Control	1,200.00	0.00	1,200.00	100 %
Amenity Cleaning & Supplies	8,000.00	2,892.00	5,109.00	64 %
Dog Park & Playground Facility Maintenance	10,000.00	5,396.00	4,604.00	46 %
Capital Improvements	10,000.00	5,000.00	5,000.00	50 %
Reserves				
Capital Reserves	<u>20,000.00</u>	<u>5,872.00</u>	<u>14,128.00</u>	<u>71 %</u>
Total Expenditures	<u>280,800.00</u>	<u>214,894.00</u>	<u>65,906.00</u>	<u>23 %</u>
Excess Revenues Over (Under) Expenses	<u>0.00</u>	<u>66,987.00</u>	<u>66,987.00</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0.00	131,183.00	131,183.00	0 %
Fund Balance, End of Period	<u>0.00</u>	<u>198,170.00</u>	<u>198,170.00</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

200 - Debt Service - Series 2015
(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	242,844.00	252,554.00	9,710.00	5 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>24.00</u>	<u>24.00</u>	<u>0 %</u>
Total Revenues	<u>242,844.00</u>	<u>252,578.00</u>	<u>9,735.00</u>	<u>4 %</u>
Expenditures				
Debt Service Payments				
Interest-Series 2015	177,844.00	179,203.00	(1,359.00)	(1)%
Principal - Series 2015	<u>65,000.00</u>	<u>70,000.00</u>	<u>(5,000.00)</u>	<u>(8)%</u>
Total Expenditures	<u>242,844.00</u>	<u>249,203.00</u>	<u>(6,359.00)</u>	<u>(3)%</u>
Excess Revenues Over (Under) Expenses	<u>0.00</u>	<u>3,375.00</u>	<u>3,375.00</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0.00	529,582.00	529,582.00	0 %
Fund Balance, End of Period	<u>0.00</u>	<u>532,957.00</u>	<u>532,957.00</u>	<u>0 %</u>

La Collina CDD
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked

Bank Balance	199,500.07
Less Outstanding Checks/Vouchers	1,428.72
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	198,071.35
Balance Per Books	<u>198,071.35</u>
Unreconciled Difference	<u>0.00</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: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
2418	8/19/2022	System Generated Check/Voucher	750.00	The Perfect Klean
2419	8/28/2022	System Generated Check/Voucher	122.97	Charter Communications
2420	8/28/2022	System Generated Check/Voucher	49.00	Complete IT Service & Solutions
2421	8/28/2022	System Generated Check/Voucher	<u>506.75</u>	Republic Services
Outstanding Checks/Vouchers			<u><u>1,428.72</u></u>	

La Collina CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
2389	7/7/2022	System Generated Check/Voucher	3,681.91	Inframark LLC
2394	7/14/2022	System Generated Check/Voucher	200.00	Christopher Karapasha
2402	7/27/2022	System Generated Check/Voucher	1,205.00	A-Quality Pool Service
2403	7/27/2022	System Generated Check/Voucher	122.97	Charter Communications
2404	7/27/2022	System Generated Check/Voucher	400.00	Christopher Karapasha
2405	7/27/2022	System Generated Check/Voucher	516.52	Republic Services
2406	7/27/2022	System Generated Check/Voucher	941.50	The Perfect Klean
2407	8/3/2022	System Generated Check/Voucher	1,195.38	Tampa Electric
2408	8/11/2022	System Generated Check/Voucher	354.53	Hillsborough County Utility
2409	8/11/2022	System Generated Check/Voucher	200.00	Christopher Karapasha
2410	8/11/2022	System Generated Check/Voucher	200.00	Curtis Joseph Schonher
2411	8/11/2022	System Generated Check/Voucher	200.00	Karen Marie Billingsley
2412	8/11/2022	System Generated Check/Voucher	200.00	Mark A. DePlasco
2413	8/19/2022	System Generated Check/Voucher	3,209.00	A-Quality Pool Service
2414	8/19/2022	System Generated Check/Voucher	7,759.00	Carson's Lawn & Landscaping Services, LLC
2415	8/19/2022	System Generated Check/Voucher	5,396.00	Florida Playstructures & Water Features Inc.
2416	8/19/2022	System Generated Check/Voucher	3,689.62	Inframark LLC
2417	8/19/2022	System Generated Check/Voucher	<u>1,580.00</u>	Johnson Engineering, Inc.
Cleared Checks/Vouchers			<u>31,051.43</u>	

La Collina CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR334-1	7/22/2022	Clubhouse Rental -CK#348- 7.22.22- B and M C Valentine	25.00	
CR342	8/31/2022	August Bank Interest	<u>1.89</u>	
Cleared Deposits			<u>26.89</u>	