

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
September 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 9/30/2022

(In Whole Numbers)

	General Fund	Debt Service - Series 2015	General Fixed Assets Account Group	General Long-Term Debt	Total
Assets					
Cash-Operating Account	186,278.00	0.00	0.00	0.00	186,278.00
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	281.00	0.00	0.00	281.00
Cash - Reserve - Series 2015 #2004	0.00	244,031.00	0.00	0.00	244,031.00
Cash - Revenue - Series 2015 #2003	0.00	288,647.00	0.00	0.00	288,647.00
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	1,257.00	0.00	0.00	0.00	1,257.00
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>191,142.00</u>	<u>532,959.00</u>	<u>2,765,113.00</u>	<u>3,121,219.00</u>	<u>6,610,434.00</u>
Liabilities					
Accounts Payable	88.00	0.00	0.00	0.00	88.00
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>187.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,121,219.00</u>	<u>3,121,406.00</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	59,772.00	3,378.00	0.00	0.00	63,150.00

(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>190,955.00</u>	<u>532,959.00</u>	<u>2,765,113.00</u>	<u>0.00</u>	<u>3,489,028.00</u>
Total Liabilities & Fund Equity	<u>191,142.00</u>	<u>532,959.00</u>	<u>2,765,113.00</u>	<u>3,121,219.00</u>	<u>6,610,434.00</u>

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

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	26.00	26.00	0 %
Clubhouse Revenues				
Clubhouse Rentals	0.00	425.00	425.00	0 %
Other Miscellaneous Revenues				
Miscellaneous	0.00	125.00	125.00	0 %
Total Revenues	<u>280,800.00</u>	<u>282,032.00</u>	<u>1,232.00</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	2,828.00	1,172.00	29 %
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	4,821.00	1,179.00	20 %
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	11,253.00	(6,253.00)	(125)%
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	16,680.00	(5,880.00)	(54)%

La Collina CDD
Statement of Revenues and Expenditures

From 10/1/2021 Through 9/30/2022

Pool Maintenance - Other	3,500.00	4,796.00	(1,296.00)	(37)%
Pool Fobs & Services	660.00	2,015.00	(1,355.00)	(205)%
Cabana Maintenance & Repair	10,000.00	10,066.00	(66.00)	(1)%

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

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>221,317.00</u>	<u>59,483.00</u>	<u>21 %</u>
Excess Revenues Over (Under) Expenses	<u>0.00</u>	<u>60,715.00</u>	<u>60,715.00</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>191,898.00</u>	<u>191,898.00</u>	<u>0 %</u>

La Collina CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

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>27.00</u>	<u>27.00</u>	<u>0 %</u>
Total Revenues	<u>242,844.00</u>	<u>252,581.00</u>	<u>9,737.00</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>3,378.00</u>	<u>3,378.00</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>532,959.00</u>	<u>532,959.00</u>	<u>0 %</u>

La Collina CDD
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked

Bank Balance	190,030.86
Less Outstanding Checks/Vouchers	3,752.50
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	186,278.36
Balance Per Books	<u>186,278.36</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: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
2431	9/21/2022	System Generated Check/Voucher	3,152.50	Carson's Lawn & Landscaping Services, LLC
2432	9/21/2022	System Generated Check/Voucher	<u>600.00</u>	The Perfect Klean
Outstanding Checks/Vouchers			<u>3,752.50</u>	

La Collina CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Cleared 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	506.75	Republic Services
2422	9/1/2022	System Generated Check/Voucher	3,858.00	Carson's Lawn & Landscaping Services, LLC
2423	9/1/2022	System Generated Check/Voucher	49.00	Complete IT Service & Solutions
2424	9/1/2022	System Generated Check/Voucher	125.00	PalmBoss
2425	9/1/2022	System Generated Check/Voucher	198.99	Sun Plumbing & Septic Service
2426	9/1/2022	System Generated Check/Voucher	1,237.21	Tampa Electric
2427	9/8/2022	System Generated Check/Voucher	455.00	Burr & Forman LLP
2428	9/14/2022	System Generated Check/Voucher	1,060.00	A-Quality Pool Service
2429	9/14/2022	System Generated Check/Voucher	388.88	Hillsborough County Utility
2430	9/21/2022	System Generated Check/Voucher	<u>820.00</u>	A-Quality Pool Service
Cleared Checks/Vouchers			<u>9,620.80</u>	

La Collina CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR346	9/1/2022	Sept Bk Int	1.59	
36	9/8/2022	Clubhouse Rental	125.00	
CR338	9/8/2022	Cabana Rental	<u>25.00</u>	
Cleared Deposits			<u>151.59</u>	