

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2022

Prepared by:



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LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL		GENERAL		GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	ACCOUNT	FIXED ASSETS GROUP FUND	LONG-TERM DEBT ACCOUNT GROUP FUND	
ASSETS						
Cash - Operating Account	\$ 159,383	\$ -	\$ -	\$ -	\$ -	\$ 159,383
Due From Other Funds	-	2,020	-	-	-	2,020
Investments:						
Interest Account	-	88,641	-	-	-	88,641
Prepayment Account	-	5,000	-	-	-	5,000
Reserve Fund	-	244,031	-	-	-	244,031
Revenue Fund	-	130,290	-	-	-	130,290
Sinking fund	-	65,000	-	-	-	65,000
Deposits	3,607	-	-	-	-	3,607
Fixed Assets						
Construction Work In Process	-	-	2,765,113	-	-	2,765,113
Amount Avail In Debt Services	-	-	-	-	539,244	539,244
Amount To Be Provided	-	-	-	-	2,581,975	2,581,975
TOTAL ASSETS	\$ 162,990	\$ 534,982	\$ 2,765,113	\$ 3,121,219	\$ 6,584,304	
LIABILITIES						
Accounts Payable	\$ 11,105	\$ -	\$ -	\$ -	\$ -	\$ 11,105
Deposits	(101)	-	-	-	-	(101)
Clubhouse Deposits	200	-	-	-	-	200
Bonds Payable	-	-	-	-	3,121,219	3,121,219
Due To Other Funds	2,020	-	-	-	-	2,020
TOTAL LIABILITIES	13,224	-	-	-	3,121,219	3,134,443
FUND BALANCES						
Restricted for:						
Debt Service	-	534,982	-	-	-	534,982
Unassigned:	149,766	-	2,765,113	-	-	2,914,879
TOTAL FUND BALANCES	149,766	534,982	2,765,113	-	-	3,449,861
TOTAL LIABILITIES & FUND BALANCES	\$ 162,990	\$ 534,982	\$ 2,765,113	\$ 3,121,219	\$ 6,584,304	

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022
General Fund (001)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ (237)	\$ (237)	0.00%
Special Assmnts- Tax Collector	280,800	2,251	(278,549)	0.80%
Other Miscellaneous Revenues	-	(25)	(25)	0.00%
TOTAL REVENUES	280,800	1,989	(278,811)	0.71%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	800	11,200	6.67%
ProfServ-Trustee Fees	4,000	1,257	2,743	31.43%
Disclosure Report	3,500	292	3,208	8.34%
District Counsel	4,000	-	4,000	0.00%
District Engineer	1,000	-	1,000	0.00%
District Manager	31,380	2,615	28,765	8.33%
Accounting Services	7,500	625	6,875	8.33%
Auditing Services	4,300	-	4,300	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	16	484	3.20%
Public Officials Insurance	2,473	-	2,473	0.00%
Legal Advertising	1,000	1,192	(192)	119.20%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	125	1,375	8.33%
Dues, Licenses, Subscriptions	230	175	55	76.09%
Total Administration	74,983	7,097	67,886	9.46%
<u>Electric Utility Services</u>				
Utility - Electric	30,000	1,217	28,783	4.06%
Total Electric Utility Services	30,000	1,217	28,783	4.06%
<u>Garbage/Solid Waste Services</u>				
Garbage Collection	4,300	525	3,775	12.21%
Total Garbage/Solid Waste Services	4,300	525	3,775	12.21%
<u>Water-Sewer Comb Services</u>				
Utility - Water	5,310	535	4,775	10.08%
Total Water-Sewer Comb Services	5,310	535	4,775	10.08%
<u>Other Physical Environment</u>				
Contracts - Landscape	44,496	3,708	40,788	8.33%
Insurance -Property & Casualty	9,146	-	9,146	0.00%
R&M-Monument, Entrance & Wall	5,000	-	5,000	0.00%
Waterway Improvements & Repairs	500	-	500	0.00%

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022
General Fund (001)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Plant Replacement Program	5,000	-	5,000	0.00%
Mulch & Tree Trimming	12,000	1,925	10,075	16.04%
Irrigation Maintenance	7,000	-	7,000	0.00%
Holiday Decoration	4,750	2,375	2,375	50.00%
Total Other Physical Environment	87,892	8,008	79,884	9.11%
<u>Parks and Recreation</u>				
Amenity Center Cleaning & Supplies	8,000	880	7,120	11.00%
Contracts-Pools	13,000	1,265	11,735	9.73%
Clubhouse Operations	1,000	125	875	12.50%
Cabana Maint. & Repair	6,000	-	6,000	0.00%
Playground Equipment and Maintenance	5,000	-	5,000	0.00%
Pool Fobs & Services	1,000	88	912	8.80%
Capital Improvements	13,215	-	13,215	0.00%
Total Parks and Recreation	47,215	2,358	44,857	4.99%
<u>Reserves</u>				
Capital Reserve	31,100	-	31,100	0.00%
Total Reserves	31,100	-	31,100	0.00%
TOTAL EXPENDITURES & RESERVES	280,800	19,740	261,060	7.03%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(17,751)	(17,751)	0.00%
Net change in fund balance	\$ -	\$ (17,751)	\$ (17,751)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	167,517	167,517		
FUND BALANCE, ENDING	\$ 167,517	\$ 149,766		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
Series 2015 Debt Service Fund (200)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3	\$ 3	0.00%
Special Assmnts- Tax Collector	244,313	2,020	(242,293)	0.83%
TOTAL REVENUES	244,313	2,023	(242,290)	0.83%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Interest Expense	174,313	-	174,313	0.00%
Total Debt Service	244,313	-	244,313	0.00%
TOTAL EXPENDITURES	244,313	-	244,313	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	2,023	2,023	0.00%
Net change in fund balance	\$ -	\$ 2,023	\$ 2,023	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	532,959	532,959		
FUND BALANCE, ENDING	\$ 532,959	\$ 534,982		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fixed Assets Account Group Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	2,765,113		
FUND BALANCE, ENDING	\$ -	\$ 2,765,113		

LA COLLINA CDD

Bank Reconciliation

Bank Account No. 3166 TRUIST- GF Operating
 Statement No. 10-22
 Statement Date 10/31/2022

G/L Balance (LCY)	159,383.37	Statement Balance	163,187.94
G/L Balance	159,383.37	Outstanding Deposits	75.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	159,383.37	Subtotal	163,262.94
Negative Adjustments	0.00	Outstanding Checks	3,879.57
	<hr/>	Differences	0.00
Ending G/L Balance	159,383.37	Ending Balance	159,383.37
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/1/2022		JE000020	Outstanding Check# 2431; Carson Lawn	3,152.50	3,152.50	0.00
10/1/2022		JE000021	Outstanding check# 2432; The Perfect Klean	600.00	600.00	0.00
10/14/2022	Payment	2433	ADA SITE COMPLIANCE	1,500.00	1,500.00	0.00
10/14/2022	Payment	2434	A-QUALITY POOL SERVICE	1,265.00	1,265.00	0.00
10/14/2022	Payment	2435	BURR & FORMAN LLP	140.00	140.00	0.00
10/14/2022	Payment	2436	CARSON'S LAWN &	3,708.00	3,708.00	0.00
10/14/2022	Payment	2437	CHARTER COMMUNICATIONS	122.97	122.97	0.00
10/14/2022	Payment	2438	DEPARTMENT OF ECONOMIC OPPORT	175.00	175.00	0.00
10/14/2022	Payment	2439	EGIS INSURANCE	10,534.00	10,534.00	0.00
10/14/2022	Payment	2440	HILLSBOROUGH COUNTY UTILITY	535.11	535.11	0.00
10/14/2022	Payment	2441	ILLUMINATIONS HOLIDAY	2,375.00	2,375.00	0.00
10/14/2022	Payment	2442	INFRAMARK LLC	3,715.26	3,715.26	0.00
10/14/2022	Payment	2443	JOHNSON ENGINEERING, INC.	85.00	85.00	0.00
10/14/2022	Payment	2444	REPUBLIC SERVICES	498.73	498.73	0.00
10/14/2022	Payment	2445	TAMPA ELECTRIC	1,376.67	1,376.67	0.00
10/14/2022	Payment	2446	TIMES PUBLISHING COMPANY	452.50	452.50	0.00
10/20/2022	Payment	2448	THE PERFECT KLEAN	880.00	880.00	0.00
Total Checks				31,115.74	31,115.74	0.00
Deposits						
9/30/2022		JE000019	Reclass beg bal to bank card	G/L 190,030.86	190,030.86	0.00
10/27/2022		JE000023	Excess Fees	G/L 4,271.29	4,271.29	0.00
10/31/2022		JE000022	Interest Income	G/L 1.53	1.53	0.00
Total Deposits				194,303.68	194,303.68	0.00
Outstanding Checks						
10/20/2022	Payment	2447	CARSON'S LAWN &	1,925.00	0.00	1,925.00
10/26/2022	Payment	2449	SUN PLUMBING & SEPTIC SERVICE	1,305.00	0.00	1,305.00
10/27/2022	Payment	2450	CHARTER COMMUNICATIONS	124.81	0.00	124.81
10/27/2022	Payment	2451	REPUBLIC SERVICES	524.76	0.00	524.76

LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Total Outstanding Checks.....				3,879.57		3,879.57	
Outstanding Deposits							
10/4/2022		JE000005	Club House Rental CK#124##	G/L	25.00	0.00	25.00
10/17/2022		JE000004	Club House Rental CK#####	G/L	25.00	0.00	25.00
10/24/2022		JE000003	Club House Rental CK#6036###	G/L	25.00	0.00	25.00
Total Outstanding Deposits.....				75.00		75.00	