

# **La Collina Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
November 30, 2022

Prepared by:



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**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of November 30, 2022

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	GENERAL FIXED ASSETS ACCOUNT GROUP FUND	GENERAL	TOTAL
				LONG-TERM DEBT ACCOUNT GROUP FUND	
<b><u>ASSETS</u></b>					
Cash - Operating Account	249,149	-	-	-	249,149
Due From Other Funds	-	76,268	-	-	76,268
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
<b>TOTAL ASSETS</b>	<b>\$ 252,756</b>	<b>\$ 609,230</b>	<b>\$ 2,765,113</b>	<b>\$ 3,121,219</b>	<b>\$ 6,748,318</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 17,899	\$ 15,990	\$ -	\$ -	\$ 33,889
Clubhouse Deposits	(1)	-	-	-	(1)
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	41,059	-	-	-	41,059
<b>TOTAL LIABILITIES</b>	<b>58,957</b>	<b>15,990</b>	<b>-</b>	<b>3,121,219</b>	<b>3,196,166</b>
<b><u>FUND BALANCES</u></b>					
Restricted for:					
Debt Service	-	593,240	-	-	593,240
Unassigned:	193,799	-	2,765,113	-	2,958,912
<b>TOTAL FUND BALANCES</b>	<b>193,799</b>	<b>593,240</b>	<b>2,765,113</b>	<b>-</b>	<b>3,552,152</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 252,756</b>	<b>\$ 609,230</b>	<b>\$ 2,765,113</b>	<b>\$ 3,121,219</b>	<b>\$ 6,748,318</b>

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2022  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 4	\$ 4	0.00%
Special Assmnts- Tax Collector	280,800	67,187	(213,613)	23.93%
Other Miscellaneous Revenues	-	75	75	0.00%
<b>TOTAL REVENUES</b>	<b>280,800</b>	<b>67,266</b>	<b>(213,534)</b>	<b>23.96%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	1,400	10,600	11.67%
ProfServ-Trustee Fees	4,000	1,257	2,743	31.43%
Disclosure Report	3,500	292	3,208	8.34%
District Counsel	4,000	2,660	1,340	66.50%
District Engineer	1,000	-	1,000	0.00%
District Manager	31,380	5,230	26,150	16.67%
Accounting Services	7,500	1,250	6,250	16.67%
Auditing Services	4,300	-	4,300	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	34	466	6.80%
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	250	1,250	16.67%
Dues, Licenses, Subscriptions	230	175	55	76.09%
<b>Total Administration</b>	<b>74,983</b>	<b>13,740</b>	<b>61,243</b>	<b>18.32%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	30,000	2,540	27,460	8.47%
<b>Total Electric Utility Services</b>	<b>30,000</b>	<b>2,540</b>	<b>27,460</b>	<b>8.47%</b>
<b><u>Garbage/Solid Waste Services</u></b>				
Garbage Collection	4,300	1,045	3,255	24.30%
<b>Total Garbage/Solid Waste Services</b>	<b>4,300</b>	<b>1,045</b>	<b>3,255</b>	<b>24.30%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	5,310	934	4,376	17.59%
<b>Total Water-Sewer Comb Services</b>	<b>5,310</b>	<b>934</b>	<b>4,376</b>	<b>17.59%</b>
<b><u>Other Physical Environment</u></b>				
Contracts - Landscape	44,496	7,416	37,080	16.67%
Insurance -Property & Casualty	9,146	-	9,146	0.00%
R&M-Monument, Entrance & Wall	5,000	525	4,475	10.50%
Waterway Improvements & Repairs	500	-	500	0.00%
Plant Replacement Program	5,000	-	5,000	0.00%

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 2022  
General Fund (001)  
*(In Whole Numbers)*

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
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%
<b>Total Other Physical Environment</b>	<b>87,892</b>	<b>12,241</b>	<b>75,651</b>	<b>13.93%</b>
<b><u>Parks and Recreation</u></b>				
Amenity Center Cleaning & Supplies	8,000	1,480	6,520	18.50%
Contracts-Pools	13,000	2,280	10,720	17.54%
Clubhouse Operations	1,000	297	703	29.70%
Cabana Maint. & Repair	6,000	1,072	4,928	17.87%
Playground Equipment and Maintenance	5,000	1,305	3,695	26.10%
Pool Fobs & Services	1,000	128	872	12.80%
Capital Improvements	13,215	-	13,215	0.00%
<b>Total Parks and Recreation</b>	<b>47,215</b>	<b>6,562</b>	<b>40,653</b>	<b>13.90%</b>
<b><u>Reserves</u></b>				
Capital Reserve	31,100	-	31,100	0.00%
<b>Total Reserves</b>	<b>31,100</b>	<b>-</b>	<b>31,100</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>280,800</b>	<b>37,062</b>	<b>243,738</b>	<b>13.20%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	30,204	30,204	0.00%
Net change in fund balance	\$ -	\$ 30,204	\$ 30,204	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>163,595</b>	<b>163,595</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 163,595</b>	<b>\$ 193,799</b>		

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 3	\$ 3	0.00%
Special Assmnts- Tax Collector	244,313	60,278	(184,035)	24.67%
<b>TOTAL REVENUES</b>	<b>244,313</b>	<b>60,281</b>	<b>(184,032)</b>	<b>24.67%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	70,000	-	70,000	0.00%
Interest Expense	174,313	-	174,313	0.00%
<b>Total Debt Service</b>	<b>244,313</b>	<b>-</b>	<b>244,313</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>244,313</b>	<b>-</b>	<b>244,313</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	60,281	60,281	0.00%
Net change in fund balance	\$ -	\$ 60,281	\$ 60,281	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	<b>532,959</b>	<b>532,959</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ 532,959</b>	<b>\$ 593,240</b>		

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending November 30, 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
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>	-	<b>2,765,113</b>		
<b>FUND BALANCE, ENDING</b>	<b>\$ -</b>	<b>\$ 2,765,113</b>		

# LA COLLINA CDD

## Bank Reconciliation

Bank Account No. 3166 TRUIST- GF Operating  
 Statement No. 11-22  
 Statement Date 11/30/2022

<b>G/L Balance (LCY)</b>	249,148.58	<b>Statement Balance</b>	268,967.96
<b>G/L Balance</b>	249,148.58	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
		<b>Subtotal</b>	268,967.96
<b>Subtotal</b>	249,148.58	<b>Outstanding Checks</b>	19,819.38
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
<b>Ending G/L Balance</b>	249,148.58	<b>Ending Balance</b>	249,148.58
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
10/20/2022	Payment	2447	CARSON'S LAWN &	1,925.00	1,925.00	0.00
10/26/2022	Payment	2449	SUN PLUMBING & SEPTIC SERVICE	1,305.00	1,305.00	0.00
10/27/2022	Payment	2450	CHARTER COMMUNICATIONS	124.81	124.81	0.00
10/27/2022	Payment	2451	REPUBLIC SERVICES	524.76	524.76	0.00
11/9/2022	Payment	2452	A-QUALITY POOL SERVICE	1,015.00	1,015.00	0.00
11/9/2022	Payment	2453	CARSON'S LAWN &	3,708.00	3,708.00	0.00
11/9/2022	Payment	2454	CHRISTOPHER KARAPASHA	200.00	200.00	0.00
11/9/2022	Payment	2455	COMPLETE IT SERVICE & SOLUTION	127.59	127.59	0.00
11/9/2022	Payment	2456	CURTIS JOSEPH SCHONHER	200.00	200.00	0.00
11/9/2022	Payment	2457	DARLEANE CULP	100.00	100.00	0.00
11/9/2022	Payment	2458	INFRAMARK LLC	3,672.91	3,672.91	0.00
11/9/2022	Payment	2459	KAREN MARIE BILLINGSLEY	200.00	200.00	0.00
11/9/2022	Payment	2460	MARK A. DEPLASCO	200.00	200.00	0.00
11/9/2022	Payment	2461	SPEAREM ENTERPRISES	200.00	200.00	0.00
11/9/2022	Payment	2462	TAMPA ELECTRIC	1,216.86	1,216.86	0.00
11/9/2022	Payment	2463	TIMES PUBLISHING COMPANY	1,192.00	1,192.00	0.00
11/22/2022	Payment	2464	BURR & FORMAN LLP	525.00	525.00	0.00
11/22/2022	Payment	2465	CHRISTOPHER KARAPASHA	200.00	200.00	0.00
11/22/2022	Payment	2466	HILLSBOROUGH COUNTY UTILITY	398.46	398.46	0.00
11/22/2022	Payment	2467	KAREN MARIE BILLINGSLEY	200.00	200.00	0.00
11/22/2022	Payment	2468	SUN PLUMBING & SEPTIC SERVICE	255.00	255.00	0.00
<b>Total Checks</b>				<b>17,490.39</b>	<b>17,490.39</b>	<b>0.00</b>
<b>Deposits</b>						
10/4/2022		JE000005	Club House Rental CK#124##	G/L 25.00	25.00	0.00
10/17/2022		JE000004	Club House Rental CK#####	G/L 25.00	25.00	0.00
10/24/2022		JE000003	Club House Rental CK#6036###	G/L 25.00	25.00	0.00
11/3/2022		JE000006	Debt Service/Tax Revenue	G/L 7,167.85	7,167.85	0.00
11/16/2022		JE000007	Debt Service/Tax Revenue	G/L 33,473.68	33,473.68	0.00
11/22/2022		JE000025	Debt Service/Tax Revenue	G/L 33,811.83	33,811.83	0.00
11/29/2022		JE000027	Debt Service/Tax Revenue	G/L 48,740.49	48,740.49	0.00
11/30/2022		JE000026	interest income	G/L 1.56	1.56	0.00

# LA COLLINA CDD

## Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Total Deposits				123,270.41	123,270.41	0.00
<b>Outstanding Checks</b>						
11/30/2022	Payment	2470	LA COLLINA CDD	19,219.38	0.00	19,219.38
11/30/2022	Payment	2471	THE PERFECT KLEAN	600.00	0.00	600.00
<b>Total Outstanding Checks.....</b>				<b>19,819.38</b>		<b>19,819.38</b>