

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2022

Prepared by:



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LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 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	
<u>ASSETS</u>					
Cash - Operating Account	421,840	-	-	-	421,840
Cash in Transit	-	197,209	-	-	197,209
Due From Other Funds	-	2,020	-	-	2,020
Investments:					
Reserve Fund	-	244,031	-	-	244,031
Revenue Fund	-	165,502	-	-	165,502
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	\$ 425,447	\$ 608,762	\$ 2,765,113	\$ 3,121,219	\$ 6,920,541
<u>LIABILITIES</u>					
Accounts Payable	\$ 9,838	\$ -	\$ -	\$ -	\$ 9,838
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	2,020	-	-	-	2,020
TOTAL LIABILITIES	11,858	-	-	3,121,219	3,133,077
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	608,762	-	-	608,762
Unassigned:	413,589	-	2,765,113	-	3,178,702
TOTAL FUND BALANCES	413,589	608,762	2,765,113	-	3,787,464
TOTAL LIABILITIES & FUND BALANCES	\$ 425,447	\$ 608,762	\$ 2,765,113	\$ 3,121,219	\$ 6,920,541

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 8	\$ 8	0.00%
Special Assmnts- Tax Collector	280,800	261,307	(19,493)	93.06%
Other Miscellaneous Revenues	-	45,099	45,099	0.00%
TOTAL REVENUES	280,800	306,414	25,614	109.12%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	2,200	9,800	18.33%
ProfServ-Trustee Fees	4,000	1,257	2,743	31.43%
Disclosure Report	3,500	292	3,208	8.34%
District Counsel	4,000	4,300	(300)	107.50%
District Engineer	1,000	-	1,000	0.00%
District Manager	31,380	7,845	23,535	25.00%
Accounting Services	7,500	1,875	5,625	25.00%
Auditing Services	4,300	-	4,300	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	56	444	11.20%
Public Officials Insurance	2,473	2,216	257	89.61%
Legal Advertising	1,000	1,192	(192)	119.20%
Bank Fees	100	-	100	0.00%
Website Administration	1,500	375	1,125	25.00%
Dues, Licenses, Subscriptions	230	175	55	76.09%
Total Administration	74,983	21,783	53,200	29.05%
<u>Electric Utility Services</u>				
Utility - Electric	30,000	3,913	26,087	13.04%
Total Electric Utility Services	30,000	3,913	26,087	13.04%
<u>Garbage/Solid Waste Services</u>				
Garbage Collection	4,300	1,704	2,596	39.63%
Total Garbage/Solid Waste Services	4,300	1,704	2,596	39.63%
<u>Water-Sewer Comb Services</u>				
Utility - Water	5,310	1,367	3,943	25.74%
Total Water-Sewer Comb Services	5,310	1,367	3,943	25.74%

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 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
<u>Other Physical Environment</u>				
Contracts - Landscape	44,496	11,124	33,372	25.00%
Insurance -Property & Casualty	9,146	8,318	828	90.95%
R&M-Monument, Entrance & Wall	5,000	1,375	3,625	27.50%
Waterway Improvements & Repairs	500	-	500	0.00%
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	4,750	-	100.00%
Total Other Physical Environment	87,892	27,492	60,400	31.28%
<u>Parks and Recreation</u>				
Amenity Center Cleaning & Supplies	8,000	2,080	5,920	26.00%
Contracts-Pools	13,000	3,420	9,580	26.31%
Clubhouse Operations	1,000	937	63	93.70%
R&M-Pools	-	1,365	(1,365)	0.00%
Cabana Maint. & Repair	6,000	1,372	4,628	22.87%
Playground Equipment and Maintenance	5,000	1,305	3,695	26.10%
Pool Fobs & Services	1,000	216	784	21.60%
Capital Improvements	13,215	-	13,215	0.00%
Total Parks and Recreation	47,215	10,695	36,520	22.65%
<u>Reserves</u>				
Capital Reserve	31,100	-	31,100	0.00%
Total Reserves	31,100	-	31,100	0.00%
TOTAL EXPENDITURES & RESERVES	280,800	66,954	213,846	23.84%
Excess (deficiency) of revenues				
Over (under) expenditures	-	239,460	239,460	0.00%
Net change in fund balance	\$ -	\$ 239,460	\$ 239,460	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	174,129	174,129		
FUND BALANCE, ENDING	\$ 174,129	\$ 413,589		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
Interest - Investments	\$ -	\$ 6	\$ 6	0.00%
Special Assmnts- Tax Collector	244,313	234,438	(9,875)	95.96%
TOTAL REVENUES	244,313	234,444	(9,869)	95.96%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	70,000	65,000	5,000	92.86%
Principal Prepayments	-	5,000	(5,000)	0.00%
Interest Expense	174,313	88,641	85,672	50.85%
Total Debt Service	244,313	158,641	85,672	64.93%
TOTAL EXPENDITURES	244,313	158,641	85,672	64.93%
Excess (deficiency) of revenues Over (under) expenditures	-	75,803	75,803	0.00%
Net change in fund balance	\$ -	\$ 75,803	\$ 75,803	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	532,959	532,959		
FUND BALANCE, ENDING	\$ 532,959	\$ 608,762		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
REVENUES				
TOTAL REVENUES	-	-	-	0.00%
EXPENDITURES				
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. 12-22
 Statement Date 12/30/2022

G/L Balance (LCY)	421,839.87	Statement Balance	626,023.21
G/L Balance	421,839.87	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	421,839.87	Subtotal	626,023.21
Negative Adjustments	0.00	Outstanding Checks	204,183.34
	<hr/>	Differences	0.00
Ending G/L Balance	421,839.87	Ending Balance	421,839.87
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/30/2022	Payment	2470	LA COLLINA CDD	19,219.38	19,219.38	0.00
11/30/2022	Payment	2471	THE PERFECT KLEAN	600.00	600.00	0.00
12/6/2022	Payment	2472	LA COLLINA CDD	15,989.61	15,989.61	0.00
12/14/2022	Payment	2475	A-QUALITY POOL SERVICE	1,140.00	1,140.00	0.00
12/14/2022	Payment	2476	BURR & FORMAN LLP	2,135.00	2,135.00	0.00
12/14/2022	Payment	2477	CARSON'S LAWN &	3,708.00	3,708.00	0.00
12/14/2022	Payment	2478	CHARTER COMMUNICATIONS	122.97	122.97	0.00
12/14/2022	Payment	2481	DON HARRISON ENTERPRISES	1,072.20	1,072.20	0.00
12/14/2022	Payment	2482	FLORIDA PLAYSTRUCTURES &	1,050.00	1,050.00	0.00
12/14/2022	Payment	2483	HILLSBOROUGH COUNTY UTILITY	432.97	432.97	0.00
12/14/2022	Payment	2484	INFRAMARK LLC	3,382.94	3,382.94	0.00
12/14/2022	Payment	2485	REPUBLIC SERVICES	520.48	520.48	0.00
12/14/2022	Payment	2486	SPEAREM ENTERPRISES	525.00	525.00	0.00
12/14/2022	Payment	2487	TAMPA ELECTRIC	399.02	399.02	0.00
12/15/2022		JE000031	Debt Service/Tax Revenue	48,740.49	48,740.49	0.00
12/21/2022	Payment	2490	MARK A. DEPLASCO	200.00	200.00	0.00
12/21/2022	Payment	2492	SPEAREM ENTERPRISES	1,150.00	1,150.00	0.00
12/21/2022	Payment	2493	TAMPA ELECTRIC	923.81	923.81	0.00
12/23/2022	Payment	2495	INFRAMARK LLC	3,683.18	3,683.18	0.00
Total Checks				104,995.05	104,995.05	0.00
Deposits						
12/5/2022		JE000028	Check Deposit Ck#31518####	G/L 45,000.00	45,000.00	0.00
12/6/2022		JE000029	Check Deposit#585## Clubhouse Rental	G/L 25.00	25.00	0.00
12/8/2022		JE000030	Debt Service/Tax Revenue	G/L 364,027.00	364,027.00	0.00
12/13/2022		JE000037	Debt Service / Tax Revenue	G/L 4,253.00	4,253.00	0.00
12/15/2022		JE000031	Debt Service/Tax Revenue	G/L 48,740.49	48,740.49	0.00
12/30/2022		JE000038	Interest Income	G/L 4.81	4.81	0.00
Total Deposits				462,050.30	462,050.30	0.00

LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
12/7/2022	Payment	2473	SCOTT TATUM	200.00	0.00	200.00
12/13/2022	Payment	2474	LA COLLINA CDD	172,148.37	0.00	172,148.37
12/14/2022	Payment	2480	COMPLETE IT SERVICE & SOLUTION	49.00	0.00	49.00
12/21/2022	Payment	2488	CHRISTOPHER KARAPASHA	200.00	0.00	200.00
12/21/2022	Payment	2489	KAREN MARIE BILLINGSLEY	200.00	0.00	200.00
12/21/2022	Payment	2491	SCOTT TATUM	200.00	0.00	200.00
12/22/2022	Payment	2494	LA COLLINA CDD	23,049.38	0.00	23,049.38
12/28/2022	Payment	2496	A-QUALITY POOL SERVICE	1,365.00	0.00	1,365.00
12/28/2022	Payment	2497	CARSON'S LAWN &	3,708.00	0.00	3,708.00
12/28/2022	Payment	2498	COMPLETE IT SERVICE & SOLUTION	88.59	0.00	88.59
12/28/2022	Payment	2499	ILLUMINATIONS HOLIDAY	2,375.00	0.00	2,375.00
12/28/2022	Payment	2500	THE PERFECT KLEAN	600.00	0.00	600.00
Total Outstanding Checks.....				204,183.34		204,183.34