

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<u>ASSETS</u>					
Cash - Operating Account	\$ 396,382	\$ -	\$ -	\$ -	\$ 396,382
Cash in Transit	-	197,209	-	-	197,209
Due From Other Funds	-	10,897	-	-	10,897
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	\$ 399,989	\$ 617,639	\$ 2,765,113	\$ 3,121,219	\$ 6,903,960

<u>LIABILITIES</u>					
Accounts Payable	\$ 20,968	\$ -	\$ -	\$ -	\$ 20,968
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	10,897	-	-	-	10,897
TOTAL LIABILITIES	31,865	-	-	3,121,219	3,153,084

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	617,639	-	-	617,639
Unassigned:	368,124	-	2,765,113	-	3,133,237
TOTAL FUND BALANCES	368,124	617,639	2,765,113	-	3,750,876
TOTAL LIABILITIES & FUND BALANCES	\$ 399,989	\$ 617,639	\$ 2,765,113	\$ 3,121,219	\$ 6,903,960

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2023
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
REVENUES				
Interest - Investments	\$ -	\$ 14	\$ 14	0.00%
Special Assmnts- Tax Collector	280,800	271,202	(9,598)	96.58%
Settlements	-	45,000	45,000	0.00%
Other Miscellaneous Revenues	-	124	124	0.00%
TOTAL REVENUES	280,800	316,340	35,540	112.66%

EXPENDITURES

Administration

Supervisor Fees	12,000	3,800	8,200	31.67%
ProfServ-Trustee Fees	4,000	5,028	(1,028)	125.70%
Disclosure Report	3,500	1,458	2,042	41.66%
District Counsel	4,000	4,300	(300)	107.50%
District Engineer	1,000	50	950	5.00%
District Manager	31,380	13,075	18,305	41.67%
Accounting Services	7,500	3,125	4,375	41.67%
Auditing Services	4,300	-	4,300	0.00%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	92	408	18.40%
Public Officials Insurance	2,473	2,216	257	89.61%
Legal Advertising	1,000	1,192	(192)	119.20%
Bank Fees	100	35	65	35.00%
Website Administration	1,500	625	875	41.67%
Dues, Licenses, Subscriptions	230	175	55	76.09%
Total Administration	74,983	35,171	39,812	46.91%

Electric Utility Services

Utility - Electric	30,000	6,865	23,135	22.88%
Total Electric Utility Services	30,000	6,865	23,135	22.88%

Garbage/Solid Waste Services

Garbage Collection	4,300	2,706	1,594	62.93%
Total Garbage/Solid Waste Services	4,300	2,706	1,594	62.93%

Water-Sewer Comb Services

Utility - Water	5,310	2,161	3,149	40.70%
Total Water-Sewer Comb Services	5,310	2,161	3,149	40.70%

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2023
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	18,540	25,956	41.67%
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	225	4,775	4.50%
Mulch & Tree Trimming	12,000	2,050	9,950	17.08%
Irrigation Maintenance	7,000	150	6,850	2.14%
Holiday Decoration	4,750	4,750	-	100.00%
Total Other Physical Environment	87,892	35,408	52,484	40.29%
<u>Parks and Recreation</u>				
Amenity Center Cleaning & Supplies	8,000	3,876	4,124	48.45%
Contracts-Pools	13,000	7,014	5,986	53.95%
Clubhouse Operations	1,000	1,918	(918)	191.80%
Cabana Maint. & Repair	6,000	2,716	3,284	45.27%
Playground Equipment and Maintenance	5,000	1,305	3,695	26.10%
Pool Fobs & Services	1,000	304	696	30.40%
Capital Improvements	13,215	14,330	(1,115)	108.44%
Total Parks and Recreation	47,215	31,463	15,752	66.64%
<u>Reserves</u>				
Capital Reserve	31,100	8,483	22,617	27.28%
Total Reserves	31,100	8,483	22,617	27.28%
TOTAL EXPENDITURES & RESERVES	280,800	122,257	158,543	43.54%
Excess (deficiency) of revenues				
Over (under) expenditures	-	194,083	194,083	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		174,041		
FUND BALANCE, ENDING		\$ 368,124		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2023
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	243,315	(998)	99.59%
TOTAL REVENUES	244,313	243,321	(992)	99.59%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	70,000	70,000	-	100.00%
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	-	84,680	84,680	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		532,959		
FUND BALANCE, ENDING		\$ 617,639		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 2023
General Fixed Assets 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%
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. 02-28
 Statement Date 2/28/2023

G/L Balance (LCY)	396,381.87	Statement Balance	397,606.87
G/L Balance	396,381.87	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	396,381.87	Subtotal	397,606.87
Negative Adjustments	0.00	Outstanding Checks	1,225.00
	<hr/>	Differences	0.00
Ending G/L Balance	396,381.87	Ending Balance	396,381.87
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Checks							
12/21/2022	Payment	2488	CHRISTOPHER KARAPASHA	200.00	200.00	0.00	
1/24/2023	Payment	2509	SCOTT TATUM	200.00	200.00	0.00	
1/27/2023	Payment	2513	CHRISTOPHER KARAPASHA	200.00	200.00	0.00	
1/27/2023	Payment	2514	MARK A. DEPLASCO	200.00	200.00	0.00	
2/2/2023	Payment	2515	BOCC - HILLSBOROUGH COUNTY	277.40	277.40	0.00	
2/2/2023	Payment	2516	COMPLETE IT SERVICE & SOLUTION	49.00	49.00	0.00	
2/2/2023	Payment	2517	REPUBLIC SERVICES	500.80	500.80	0.00	
2/2/2023	Payment	2518	SPEAREM ENTERPRISES	180.00	180.00	0.00	
2/3/2023	Payment	2519	CHARTER COMMUNICATIONS	124.84	124.84	0.00	
2/3/2023	Payment	2520	COMPLETE IT SERVICE & SOLUTION	78.59	78.59	0.00	
2/10/2023	Payment	2521	CARSON'S LAWN &	3,708.00	3,708.00	0.00	
2/10/2023	Payment	2522	COMPLETE IT SERVICE & SOLUTION	39.00	39.00	0.00	
2/10/2023	Payment	2523	JOHNSON ENGINEERING, INC.	50.00	50.00	0.00	
2/10/2023	Payment	2524	PALMBOSS	125.00	125.00	0.00	
2/10/2023	Payment	2525	TECO	1,529.22	1,529.22	0.00	
2/16/2023	Payment	2526	AFFORDABLE LOCK & SECURITY	5,069.50	5,069.50	0.00	
2/16/2023	Payment	2527	BOCC - HILLSBOROUGH COUNTY	517.42	517.42	0.00	
2/16/2023	Payment	2529	COMPLETE IT SERVICE & SOLUTION	49.00	49.00	0.00	
2/16/2023	Payment	2530	DANIEL J. GOON	400.00	400.00	0.00	
2/16/2023	Payment	2531	HOME TEAM PEST DEFENSE, INC.	200.00	200.00	0.00	
2/16/2023	Payment	2532	INFRAMARK LLC	4,263.11	4,263.11	0.00	
2/16/2023	Payment	2533	MICHAEL SUMNICK	200.00	200.00	0.00	
2/16/2023	Payment	2535	THE DOOR WHISPERER LLC	9,260.00	9,260.00	0.00	
2/16/2023	Payment	2536	A-QUALITY POOL SERVICE	1,128.88	1,128.88	0.00	
2/23/2023	Payment	2537	PALMBOSS	225.00	225.00	0.00	
Total Checks				28,774.76	28,774.76	0.00	
Deposits							
2/17/2023		JE000052	CK#465## - Cabana Rental	G/L	25.00	25.00	0.00
2/28/2023		JE000057	DS Pymt Hills Cnty Tax Collector	G/L	1,896.91	1,896.91	0.00
2/28/2023		JE000058	Bank Interest Pymt	G/L	3.19	3.19	0.00

LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Total Deposits				1,925.10	1,925.10	0.00
Outstanding Checks						
2/16/2023	Payment	2528	CHRISTOPHER KARAPASHA	200.00	0.00	200.00
2/16/2023	Payment	2534	SCOTT TATUM	200.00	0.00	200.00
2/23/2023	Payment	2538	SPEAREM ENTERPRISES	225.00	0.00	225.00
2/23/2023	Payment	2539	THE PERFECT KLEAN	600.00	0.00	600.00
Total Outstanding Checks.....				1,225.00		1,225.00