

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
March 31, 2023

Prepared by:



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LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of March 31, 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	\$ 349,953	\$ -	\$ -	\$ -	\$ 349,953
Due From Other Funds	-	2,020	-	-	2,020
Investments:					
Prepayment Account	-	750	-	-	750
Reserve Fund	-	243,281	-	-	243,281
Revenue Fund	-	373,890	-	-	373,890
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	\$ 353,560	\$ 619,941	\$ 2,765,113	\$ 3,121,219	\$ 6,859,833
<u>LIABILITIES</u>					
Accounts Payable	\$ 4,689	\$ -	\$ -	\$ -	\$ 4,689
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	2,020	-	-	-	2,020
TOTAL LIABILITIES	6,709	-	-	3,121,219	3,127,928
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	619,941	-	-	619,941
Unassigned:	346,851	-	2,765,113	-	3,111,964
TOTAL FUND BALANCES	346,851	619,941	2,765,113	-	3,731,905
TOTAL LIABILITIES & FUND BALANCES	\$ 353,560	\$ 619,941	\$ 2,765,113	\$ 3,121,219	\$ 6,859,833

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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>REVENUES</u>				
Interest - Investments	\$ -	\$ 17	\$ 17	0.00%
Special Assmnts- Tax Collector	280,800	273,760	(7,040)	97.49%
Settlements	-	45,000	45,000	0.00%
Other Miscellaneous Revenues	-	124	124	0.00%
TOTAL REVENUES	280,800	318,901	38,101	113.57%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	4,600	7,400	38.33%
ProfServ-Trustee Fees	4,000	5,028	(1,028)	125.70%
Disclosure Report	3,500	1,750	1,750	50.00%
District Counsel	4,000	4,580	(580)	114.50%
District Engineer	1,000	50	950	5.00%
District Manager	31,380	15,690	15,690	50.00%
Accounting Services	7,500	3,750	3,750	50.00%
Auditing Services	4,300	1,000	3,300	23.26%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	109	391	21.80%
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	1,077	423	71.80%
Dues, Licenses, Subscriptions	230	175	55	76.09%
Total Administration	74,983	41,252	33,731	55.02%
<u>Electric Utility Services</u>				
Utility - Electric	30,000	8,131	21,869	27.10%
Total Electric Utility Services	30,000	8,131	21,869	27.10%
<u>Garbage/Solid Waste Services</u>				
Garbage Collection	4,300	3,200	1,100	74.42%
Total Garbage/Solid Waste Services	4,300	3,200	1,100	74.42%
<u>Water-Sewer Comb Services</u>				
Utility - Water	5,310	2,514	2,796	47.34%
Total Water-Sewer Comb Services	5,310	2,514	2,796	47.34%

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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	22,248	22,248	50.00%
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	1,913	3,087	38.26%
Mulch & Tree Trimming	12,000	2,050	9,950	17.08%
Irrigation Maintenance	7,000	3,200	3,800	45.71%
Holiday Decoration	4,750	4,750	-	100.00%
Capital Improvements	-	2,350	(2,350)	0.00%
Total Other Physical Environment	87,892	46,204	41,688	52.57%
<u>Parks and Recreation</u>				
Amenity Center Cleaning & Supplies	8,000	4,476	3,524	55.95%
Contracts-Pools	13,000	9,682	3,318	74.48%
Clubhouse Operations	1,000	2,385	(1,385)	238.50%
Cabana Maint. & Repair	6,000	2,981	3,019	49.68%
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	35,463	11,752	75.11%
<u>Reserves</u>				
Capital Reserve	31,100	9,415	21,685	30.27%
Total Reserves	31,100	9,415	21,685	30.27%
TOTAL EXPENDITURES & RESERVES	280,800	146,179	134,621	52.06%
Excess (deficiency) of revenues				
Over (under) expenditures	-	172,722	172,722	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		174,129		
FUND BALANCE, ENDING		\$ 346,851		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 13	\$ 13	0.00%
Special Assmnts- Tax Collector	244,313	245,610	1,297	100.53%
TOTAL REVENUES	244,313	245,623	1,310	100.54%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
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	-	86,982	86,982	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		532,959		
FUND BALANCE, ENDING		\$ 619,941		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 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
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
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		<u>\$ 2,765,113</u>		

LA COLLINA CDD

Bank Reconciliation

Bank Account No. 3166 TRUIST- GF Operating
 Statement No. 03-23
 Statement Date 3/31/2023

G/L Balance (LCY)	349,952.78	Statement Balance	356,627.46
G/L Balance	349,952.78	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	349,952.78	Subtotal	356,627.46
Negative Adjustments	0.00	Outstanding Checks	6,674.68
	<hr/>	Differences	0.00
Ending G/L Balance	349,952.78	Ending Balance	349,952.78
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Checks							
2/16/2023	Payment	2528	CHRISTOPHER KARAPASHA	200.00	200.00	0.00	
2/23/2023	Payment	2538	SPEAREM ENTERPRISES	225.00	225.00	0.00	
2/23/2023	Payment	2539	THE PERFECT KLEAN	600.00	600.00	0.00	
3/2/2023	Payment	2540	CARSON'S LAWN &	3,708.00	3,708.00	0.00	
3/2/2023	Payment	2541	CHARTER COMMUNICATIONS	442.00	442.00	0.00	
3/2/2023	Payment	2542	DON HARRISON ENTERPRISES	729.95	729.95	0.00	
3/2/2023	Payment	2543	FRONTIER	72.48	72.48	0.00	
3/2/2023	Payment	2544	REPUBLIC SERVICES	501.33	501.33	0.00	
3/2/2023	Payment	2545	SIGNARAMA	932.57	932.57	0.00	
3/9/2023	Payment	2546	AFFORDABLE LOCK & SECURITY	98.50	98.50	0.00	
3/9/2023	Payment	2547	A-QUALITY POOL SERVICE	1,100.00	1,100.00	0.00	
3/9/2023	Payment	2548	CARSON'S LAWN &	3,050.00	3,050.00	0.00	
3/9/2023	Payment	2549	GRAU AND ASSOCIATES	1,000.00	1,000.00	0.00	
3/9/2023	Payment	2550	HARRISON CONTRACTING CO., INC	4,950.00	4,950.00	0.00	
3/9/2023	Payment	2551	INFRAMARK LLC	3,669.30	3,669.30	0.00	
3/9/2023	Payment	2552	LA COLLINA CDD	11,172.28	11,172.28	0.00	
3/9/2023	Payment	2553	TECO	1,422.43	1,422.43	0.00	
3/16/2023	Payment	2554	CHRIS'S PLUMBING SERVICE	341.34	341.34	0.00	
3/23/2023	Payment	2555	BOCC - HILLSBOROUGH COUNTY	352.38	352.38	0.00	
3/23/2023	Payment	2556	CARSON'S LAWN &	1,688.00	1,688.00	0.00	
3/23/2023	Payment	2557	CHRIS'S PLUMBING SERVICE	188.99	188.99	0.00	
3/23/2023	Payment	2558	CHRISTOPHER KARAPASHA	200.00	200.00	0.00	
3/23/2023	Payment	2559	DANIEL J. GOON	200.00	200.00	0.00	
3/23/2023	Payment	2560	DON HARRISON ENTERPRISES	293.50	293.50	0.00	
3/23/2023	Payment	2561	MICHAEL SUMNICK	200.00	200.00	0.00	
3/23/2023	Payment	2563	SPEAREM ENTERPRISES	125.00	125.00	0.00	
3/23/2023	Payment	2564	THE PERFECT KLEAN	600.00	600.00	0.00	
3/23/2023	Payment	2565	U.S.BANK CM-9690	3,771.25	3,771.25	0.00	
3/30/2023	Payment	2571	INFRAMARK LLC	4,001.73	4,001.73	0.00	
Total Checks				45,836.03	45,836.03	0.00	
Deposits							
3/2/2023		JE000088	Debt Service / Tax Rev	G/L	4,853.39	4,853.39	0.00

LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
3/31/2023		JE000087	Interest - Investments	G/L	3.23	3.23	0.00
Total Deposits					4,856.62	4,856.62	0.00
Outstanding Checks							
2/16/2023	Payment	2534	SCOTT TATUM		200.00	0.00	200.00
3/23/2023	Payment	2562	SCOTT TATUM		200.00	0.00	200.00
3/30/2023	Payment	2566	AFFORDABLE BACKFLOW		150.00	0.00	150.00
3/30/2023	Payment	2567	A-QUALITY POOL SERVICE		1,567.70	0.00	1,567.70
3/30/2023	Payment	2568	BURR & FORMAN LLP		280.00	0.00	280.00
3/30/2023	Payment	2569	CARSON'S LAWN &		3,708.00	0.00	3,708.00
3/30/2023	Payment	2570	FRONTIER		74.98	0.00	74.98
3/30/2023	Payment	2573	REPUBLIC SERVICES		494.00	0.00	494.00
Total Outstanding Checks.....					6,674.68		6,674.68