

La Collina Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2023

Prepared by:



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LA COLLINA COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 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	\$ 345,704	\$ -	\$ -	\$ -	\$ 345,704
Due From Other Funds	3,027	-	-	-	3,027
Investments:					
Interest Account	-	86,891	-	-	86,891
Prepayment Account	-	750	-	-	750
Reserve Fund	-	243,281	-	-	243,281
Revenue Fund	-	292,292	-	-	292,292
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	\$ 352,338	\$ 623,214	\$ 2,765,113	\$ 3,121,219	\$ 6,861,884
<u>LIABILITIES</u>					
Accounts Payable	\$ 16,702	\$ -	\$ -	\$ -	\$ 16,702
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	-	3,027	-	-	3,027
TOTAL LIABILITIES	16,702	3,027	-	3,121,219	3,140,948
<u>FUND BALANCES</u>					
Restricted for:					
Debt Service	-	620,187	-	-	620,187
Unassigned:	335,636	-	2,765,113	-	3,100,749
TOTAL FUND BALANCES	335,636	620,187	2,765,113	-	3,720,936
TOTAL LIABILITIES & FUND BALANCES	\$ 352,338	\$ 623,214	\$ 2,765,113	\$ 3,121,219	\$ 6,861,884

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 21	\$ 21	0.00%
Special Assmnts- Tax Collector	280,800	284,453	3,653	101.30%
Settlements	-	45,000	45,000	0.00%
Other Miscellaneous Revenues	-	149	149	0.00%
TOTAL REVENUES	280,800	329,623	48,823	117.39%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	5,600	6,400	46.67%
ProfServ-Trustee Fees	4,000	5,028	(1,028)	125.70%
Disclosure Report	3,500	2,042	1,458	58.34%
District Counsel	4,000	4,580	(580)	114.50%
District Engineer	1,000	50	950	5.00%
District Manager	31,380	18,305	13,075	58.33%
Accounting Services	7,500	4,375	3,125	58.33%
Auditing Services	4,300	1,000	3,300	23.26%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	210	290	42.00%
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	1,802	(302)	120.13%
Dues, Licenses, Subscriptions	230	175	55	76.09%
Total Administration	74,983	46,610	28,373	62.16%
<u>Electric Utility Services</u>				
Utility - Electric	30,000	11,830	18,170	39.43%
Total Electric Utility Services	30,000	11,830	18,170	39.43%
<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	3,366	1,944	63.39%
Total Water-Sewer Comb Services	5,310	3,366	1,944	63.39%

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	25,956	18,540	58.33%
Insurance -Property & Casualty	9,146	8,318	828	90.95%
R&M-Monument, Entrance & Wall	5,000	3,850	1,150	77.00%
Waterway Improvements & Repairs	500	-	500	0.00%
Plant Replacement Program	5,000	1,913	3,087	38.26%
Mulch & Tree Trimming	12,000	2,610	9,390	21.75%
Irrigation Maintenance	7,000	3,385	3,615	48.36%
Holiday Decoration	4,750	4,750	-	100.00%
Total Other Physical Environment	87,892	50,782	37,110	57.78%
<u>Parks and Recreation</u>				
Amenity Center Cleaning & Supplies	8,000	5,226	2,774	65.33%
Contracts-Pools	13,000	11,158	1,842	85.83%
Clubhouse Operations	1,000	2,484	(1,484)	248.40%
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	16,680	(3,465)	126.22%
Total Parks and Recreation	47,215	40,138	7,077	85.01%
<u>Reserves</u>				
Capital Reserve	31,100	12,190	18,910	39.20%
Total Reserves	31,100	12,190	18,910	39.20%
TOTAL EXPENDITURES & RESERVES	280,800	168,116	112,684	59.87%
Excess (deficiency) of revenues				
Over (under) expenditures	-	161,507	161,507	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		174,129		
FUND BALANCE, ENDING		\$ 335,636		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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	\$ -	\$ 259	\$ 259	0.00%
Special Assmnts- Tax Collector	244,313	245,610	1,297	100.53%
TOTAL REVENUES	244,313	245,869	1,556	100.64%
<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	-	87,228	87,228	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		532,959		
FUND BALANCE, ENDING		\$ 620,187		

LA COLLINA COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending April 30, 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. 4-23
 Statement Date 4/30/2023

G/L Balance (LCY)	345,703.66	Statement Balance	346,613.66
G/L Balance	345,703.66	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	346,613.66
Subtotal	345,703.66	Outstanding Checks	910.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	345,703.66	Ending Balance	345,703.66
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
2/16/2023	Payment	2534	SCOTT TATUM	200.00	200.00	0.00
3/23/2023	Payment	2562	SCOTT TATUM	200.00	200.00	0.00
3/30/2023	Payment	2567	A-QUALITY POOL SERVICE	1,567.70	1,567.70	0.00
3/30/2023	Payment	2568	BURR & FORMAN LLP	280.00	280.00	0.00
3/30/2023	Payment	2569	CARSON'S LAWN &	3,708.00	3,708.00	0.00
3/30/2023	Payment	2570	FRONTIER	74.98	74.98	0.00
3/30/2023	Payment	2573	REPUBLIC SERVICES	494.00	494.00	0.00
4/6/2023	Payment	2574	AFFORDABLE LOCK & SECURITY	98.50	98.50	0.00
4/6/2023	Payment	2575	A-QUALITY POOL SERVICE	1,100.00	1,100.00	0.00
4/6/2023	Payment	2576	HOME TEAM PEST DEFENSE, INC.	140.00	140.00	0.00
4/6/2023	Payment	2577	TECO	848.98	848.98	0.00
4/20/2023	Payment	2578	A-QUALITY POOL SERVICE	376.56	376.56	0.00
4/20/2023	Payment	2579	CHRISTOPHER KARAPASHA	200.00	200.00	0.00
4/20/2023	Payment	2580	DANIEL J. GOON	200.00	200.00	0.00
4/20/2023	Payment	2581	DANIELLE FENCE	2,350.00	2,350.00	0.00
4/20/2023	Payment	2582	LA COLLINA CDD	5,046.30	5,046.30	0.00
4/20/2023	Payment	2583	MARK A. DEPLASCO	200.00	200.00	0.00
4/20/2023	Payment	2584	MICHAEL SUMNICK	200.00	200.00	0.00
4/20/2023	Payment	2586	SIGNARAMA	932.57	932.57	0.00
4/20/2023	Payment	2587	THE PERFECT KLEAN	750.00	750.00	0.00
4/10/2023		JE000099	Frontier comm - Tele/Fax/Internet Service	74.98	74.98	0.00
4/18/2023		JE000100	Teco - Utility Water	426.28	426.28	0.00
4/19/2023		JE000095	Teco - Utility Electric	51.71	51.71	0.00
4/19/2023		JE000096	Teco - Utility Electric	168.18	168.18	0.00
4/19/2023		JE000097	Teco - Utility Electric	262.39	262.39	0.00
4/19/2023		JE000098	Teco Utility Electric	783.75	783.75	0.00
Total Checks				20,734.88	20,734.88	0.00
Deposits						
4/12/2023		JE000072	CK#892## - Cabana Rental	G/L 25.00	25.00	0.00
4/11/2023		JE000101	Debt Service/Tax Revenue	G/L 22.18	22.18	0.00
4/26/2023		JE000102	Interst	G/L 2.93	2.93	0.00
4/6/2023		JE000103	Debt Service/Tax Revenue	G/L 10,670.97	10,670.97	0.00

LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Total Deposits				10,721.08	10,721.08	0.00
Outstanding Checks						
3/30/2023	Payment	2566	AFFORDABLE BACKFLOW	150.00	0.00	150.00
4/20/2023	Payment	2585	SCOTT TATUM	200.00	0.00	200.00
4/27/2023	Payment	2588	CARSON'S LAWN &	560.00	0.00	560.00
Total Outstanding Checks.....				910.00		910.00