

# **La Collina Community Development District**

Financial Statements  
(Unaudited)

Period Ending  
May 31, 2023

Prepared by:



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**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2023

*(In Whole Numbers)*

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2015 DEBT SERVICE FUND</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b><u>ASSETS</u></b>					
Cash - Operating Account	\$ 325,889	\$ -	\$ -	\$ -	\$ 325,889
Due From Other Funds	3,037	-	-	-	3,037
Investments:					
Interest Account	-	26	-	-	26
Prepayment Account	-	753	-	-	753
Reserve Fund	-	243,281	-	-	243,281
Revenue Fund	-	295,353	-	-	295,353
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>\$ 332,533</b>	<b>\$ 539,413</b>	<b>\$ 2,765,113</b>	<b>\$ 3,121,219</b>	<b>\$ 6,758,278</b>
<b><u>LIABILITIES</u></b>					
Accounts Payable	\$ 20,186	\$ -	\$ -	\$ -	\$ 20,186
Bonds Payable	-	-	-	3,121,219	3,121,219
Due To Other Funds	-	3,037	-	-	3,037
<b>TOTAL LIABILITIES</b>	<b>20,186</b>	<b>3,037</b>	<b>-</b>	<b>3,121,219</b>	<b>3,144,442</b>

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of May 31, 2023

*(In Whole Numbers)*

<b>ACCOUNT DESCRIPTION</b>	<b>GENERAL FUND</b>	<b>SERIES 2015 DEBT SERVICE FUND</b>	<b>GENERAL FIXED ASSETS FUND</b>	<b>GENERAL LONG-TERM DEBT FUND</b>	<b>TOTAL</b>
<b><u>FUND BALANCES</u></b>					
Restricted for:					
Debt Service	-	536,376	-	-	536,376
Unassigned:	312,347	-	2,765,113	-	3,077,460
<b>TOTAL FUND BALANCES</b>	<b>312,347</b>	<b>536,376</b>	<b>2,765,113</b>	<b>-</b>	<b>3,613,836</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 332,533</b>	<b>\$ 539,413</b>	<b>\$ 2,765,113</b>	<b>\$ 3,121,219</b>	<b>\$ 6,758,278</b>

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 23	\$ 23	0.00%
Special Assmnts- Tax Collector	280,800	285,792	4,992	101.78%
Settlements	-	45,000	45,000	0.00%
Other Miscellaneous Revenues	-	249	249	0.00%
<b>TOTAL REVENUES</b>	<b>280,800</b>	<b>331,064</b>	<b>50,264</b>	<b>117.90%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	6,200	5,800	51.67%
ProfServ-Trustee Fees	4,000	5,028	(1,028)	125.70%
Disclosure Report	3,500	2,333	1,167	66.66%
District Counsel	4,000	4,580	(580)	114.50%
District Engineer	1,000	50	950	5.00%
District Manager	31,380	20,920	10,460	66.67%
Accounting Services	7,500	5,000	2,500	66.67%
Auditing Services	4,300	1,000	3,300	23.26%
Website Compliance	1,500	-	1,500	0.00%
Postage, Phone, Faxes, Copies	500	232	268	46.40%
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	1,927	(427)	128.47%
Dues, Licenses, Subscriptions	230	450	(220)	195.65%
<b>Total Administration</b>	<b>74,983</b>	<b>51,163</b>	<b>23,820</b>	<b>68.23%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	30,000	15,112	14,888	50.37%
<b>Total Electric Utility Services</b>	<b>30,000</b>	<b>15,112</b>	<b>14,888</b>	<b>50.37%</b>
<b><u>Garbage/Solid Waste Services</u></b>				
Garbage Collection	4,300	3,375	925	78.49%
<b>Total Garbage/Solid Waste Services</b>	<b>4,300</b>	<b>3,375</b>	<b>925</b>	<b>78.49%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	5,310	4,140	1,170	77.97%
<b>Total Water-Sewer Comb Services</b>	<b>5,310</b>	<b>4,140</b>	<b>1,170</b>	<b>77.97%</b>

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>Other Physical Environment</u></b>				
Contracts - Landscape	44,496	29,789	14,707	66.95%
Insurance -Property & Casualty	9,146	8,318	828	90.95%
R&M-Monument, Entrance & Wall	5,000	4,750	250	95.00%
Waterway Improvements & Repairs	500	-	500	0.00%
Plant Replacement Program	5,000	1,913	3,087	38.26%
Mulch & Tree Trimming	12,000	4,290	7,710	35.75%
Irrigation Maintenance	7,000	3,730	3,270	53.29%
Holiday Decoration	4,750	4,750	-	100.00%
Capital Reserve	-	2,193	(2,193)	0.00%
<b>Total Other Physical Environment</b>	<b>87,892</b>	<b>59,733</b>	<b>28,159</b>	<b>67.96%</b>
<b><u>Parks and Recreation</u></b>				
Amenity Center Cleaning & Supplies	8,000	5,826	2,174	72.83%
Contracts-Pools	13,000	12,384	616	95.26%
Clubhouse Operations	1,000	2,694	(1,694)	269.40%
Cabana Maint. & Repair	6,000	2,981	3,019	49.68%
Playground Equipment and Maintenance	5,000	1,305	3,695	26.10%
Holiday Decoration	-	325	(325)	0.00%
Pool Fobs & Services	1,000	403	597	40.30%
Capital Improvements	13,215	21,215	(8,000)	160.54%
<b>Total Parks and Recreation</b>	<b>47,215</b>	<b>47,133</b>	<b>82</b>	<b>99.83%</b>
<b><u>Reserves</u></b>				
Capital Reserve	31,100	12,190	18,910	39.20%
<b>Total Reserves</b>	<b>31,100</b>	<b>12,190</b>	<b>18,910</b>	<b>39.20%</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>	<b>280,800</b>	<b>192,846</b>	<b>87,954</b>	<b>68.68%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	138,218	138,218	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>174,129</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 312,347</b>		

**LA COLLINA COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending May 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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 2,137	\$ 2,137	0.00%
Special Assmnts- Tax Collector	244,313	246,811	2,498	101.02%
<b>TOTAL REVENUES</b>	<b>244,313</b>	<b>248,948</b>	<b>4,635</b>	<b>101.90%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	70,000	70,000	-	100.00%
Interest Expense	174,313	175,531	(1,218)	100.70%
<b>Total Debt Service</b>	<b>244,313</b>	<b>245,531</b>	<b>(1,218)</b>	<b>100.50%</b>
<b>TOTAL EXPENDITURES</b>	<b>244,313</b>	<b>245,531</b>	<b>(1,218)</b>	<b>100.50%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	3,417	3,417	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2022)</b>		<b>532,959</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 536,376</b>		

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

# LA COLLINA CDD

## Bank Reconciliation

Bank Account No. 3166 TRUIST- GF Operating  
 Statement No. 5-23  
 Statement Date 5/31/2023

<b>G/L Balance (LCY)</b>	325,888.75	<b>Statement Balance</b>	328,043.75
<b>G/L Balance</b>	325,888.75	<b>Outstanding Deposits</b>	0.00
<b>Positive Adjustments</b>	0.00		
	<hr/>	<b>Subtotal</b>	328,043.75
<b>Subtotal</b>	325,888.75	<b>Outstanding Checks</b>	2,155.00
<b>Negative Adjustments</b>	0.00	<b>Differences</b>	0.00
	<hr/>		
<b>Ending G/L Balance</b>	325,888.75	<b>Ending Balance</b>	325,888.75
<b>Difference</b>	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Checks</b>						
3/30/2023	Payment	2566	AFFORDABLE BACKFLOW	150.00	150.00	0.00
4/27/2023	Payment	2588	CARSON'S LAWN &	560.00	560.00	0.00
5/4/2023	Payment	2589	CARSON'S LAWN &	5,138.00	5,138.00	0.00
5/4/2023	Payment	2590	INFRAMARK LLC	4,282.20	4,282.20	0.00
5/10/2023	Payment	2591	LA COLLINA CDD	1,200.88	1,200.88	0.00
5/11/2023	Payment	2592	AFFORDABLE LOCK & SECURITY	98.50	98.50	0.00
5/11/2023	Payment	2593	A-QUALITY POOL SERVICE	1,225.64	1,225.64	0.00
5/11/2023	Payment	2594	DANIEL J. GOON	200.00	200.00	0.00
5/11/2023	Payment	2595	LA COLLINA CDD	10.49	10.49	0.00
5/11/2023	Payment	2596	MARK A. DEPLASCO	200.00	200.00	0.00
5/11/2023	Payment	2597	MICHAEL SUMNICK	200.00	200.00	0.00
5/18/2023	Payment	2598	ITZ ELECTRIC CORP	5,250.00	5,250.00	0.00
5/18/2023	Payment	2599	THE PERFECT KLEAN	600.00	600.00	0.00
5/25/2023	Payment	2606	PALMBOSS	125.00	125.00	0.00
5/31/2023		JE000119	ACH CORP DEBIT INTERNET HC-WATER	386.92	386.92	0.00
5/31/2023		JE000120	UTILITYBIL TECO/PEOPLE GAS	1,584.55	1,584.55	0.00
Total Checks				21,212.18	21,212.18	0.00
<b>Deposits</b>						
5/8/2023		JE000093	CK#361## - Clubhouse	G/L 25.00	25.00	0.00
5/9/2023		JE000094	CK#726## - Clubhouse Rental	G/L 25.00	25.00	0.00
5/15/2023		JE000104	CK#497## - Clubhouse Rental	G/L 25.00	25.00	0.00
5/31/2023		JE000118	Tax Collector Pymt 5.8.23	G/L 2,539.40	2,539.40	0.00
5/31/2023		JE000121	Bank Interest Payment	G/L 2.87	2.87	0.00
5/31/2023		JE000122	CK#1484### - Clubhouse Rental	G/L 25.00	25.00	0.00
Total Deposits				2,642.27	2,642.27	0.00
<b>Outstanding Checks</b>						
4/20/2023	Payment	2585	SCOTT TATUM	200.00	0.00	200.00
5/25/2023	Payment	2604	CARSON'S LAWN &	780.00	0.00	780.00
5/25/2023	Payment	2605	FLORIDA DEPARTMENT OF HEALTH	275.00	0.00	275.00



# LA COLLINA CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
5/25/2023	Payment	2607	THE DOOR WHISPERER LLC	900.00	0.00	900.00
<b>Total Outstanding Checks.....</b>				<b>2,155.00</b>		<b>2,155.00</b>