

**CELINA HILLS PROPERTY OWNER'S  
ASSOCIATION, INC**

**FINANCIAL STATEMENTS  
AND  
BUDGET COMPARISON**

**APRIL 30, 2024**

Michelle's Accounting & Tax Services, Inc  
2535 N Reston Terrace  
Hernando, FL 34442  
352-746-1855

Celina Hills Property Owner's Association, Inc  
2541 N Reston Terrace  
Hernando, FL 34442

We have prepared the accompanying balance sheet of Celina Hills Property Owner's Association, Inc as of April 30, 2024, and the related statement of revenue and expenses vs budget for the one month and four months then ended. This compilation is limited to presenting, in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and accordingly do not express an opinion or any other form of assurance on them.

Michelle's Accounting & Tax Services, Inc  
May 9, 2024

# Celina Hills POA, Inc.

Run Date: 05/09/2024

Run Time: 09:59 AM

## BALANCE SHEET

As of: 04/30/2024

### Assets

<b>Account #</b>	<b>Account Name</b>	<b>Total</b>
11075	Seacoast Chking #5088	\$6,615.92
20500	Prepaid Insurance	\$2,094.33
11100	Seacoast MM #5096	\$83,769.98
25000	Deposits	\$100.00
20100	Accounts Receivable	\$1,450.21
	<b>TOTAL ASSETS</b>	<b>\$94,030.44</b>

### Liabilities

<b>Account #</b>	<b>Account Name</b>	<b>Total</b>
44000	Deferred Revenue	\$16,720.00
43000	Accounts Payable	\$88.85
43300	Prepaid Owner Assessments	\$147.00
	<b>TOTAL LIABILITIES</b>	<b>\$16,955.85</b>

### Equity

<b>Account #</b>	<b>Account Name</b>	<b>Total</b>
45200	Unrestricted Fund Balance	\$67,938.12
45010	Reserve Fund-Signs	\$9,308.00
	Current Year Net Income/(Loss)	(\$171.53)
	<b>TOTAL EQUITY</b>	<b>\$77,074.59</b>
	<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$94,030.44</b>

# Celina Hills POA, Inc.

Run Date: 05/09/2024

Run Time: 09:59 AM

## INCOME STATEMENT

Start: 04/01/2024 | End: 04/30/2024

### Income

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
50500 Income - Maintenance Fees	2,090.00	2,090.00	0.00	8,360.00	8,360.00	0.00	25,080.00
51100 Income - Interest/Finance Chgs	21.50	0.00	21.50	110.80	0.00	110.80	0.00
51500 Income - Operating Interest	3.44	0.00	3.44	14.31	0.00	14.31	0.00
<b>Total</b>	<b>2,114.94</b>	<b>2,090.00</b>	<b>24.94</b>	<b>8,485.11</b>	<b>8,360.00</b>	<b>125.11</b>	<b>25,080.00</b>

### Expense

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
60500 Insurance	418.88	418.49	(0.39)	1,675.52	1,673.96	(1.56)	5,021.91
64000 Property Mgt/Accounting	1,052.61	1,052.75	0.14	4,210.44	4,211.00	0.56	12,633.00
65000 Annual Meeting Expenses	234.00	700.00	466.00	234.00	700.00	466.00	700.00
65500 Professional & Legal Fees	0.00	83.33	83.33	0.00	333.32	333.32	1,000.00
66000 Grounds Maintenance	85.00	85.00	0.00	340.00	340.00	0.00	1,020.00
67000 Office Expense	167.68	233.33	65.65	196.17	933.32	737.15	2,800.00
67100 Postage & Delivery Expense	212.73	100.00	(112.73)	212.73	400.00	187.27	1,200.00
67300 Administrative Corp Filing	0.00	0.00	0.00	0.00	0.00	0.00	61.25
67600 Tax Preparation	0.00	0.00	0.00	300.00	300.00	0.00	300.00
68000 Utilities	372.29	470.00	97.71	1,487.78	1,880.00	392.22	5,640.00
70500 Bad Debt	0.00	56.67	56.67	0.00	226.68	226.68	680.00
<b>Total</b>	<b>2,543.19</b>	<b>3,199.57</b>	<b>656.38</b>	<b>8,656.64</b>	<b>10,998.28</b>	<b>2,341.64</b>	<b>31,056.16</b>
<b>Net Income</b>	<b>(428.25)</b>	<b>(1,109.57)</b>	<b>681.32</b>	<b>(171.53)</b>	<b>(2,638.28)</b>	<b>2,466.75</b>	<b>(5,976.16)</b>

# Celina Hills POA, Inc.

Run Date: 05/09/2024  
Run Time: 09:59 AM

## GENERAL LEDGER DETAIL

As of: Start: 04/01/2024 | End: 04/30/2024

Account					Balance Forward	Debits	Credits	Ending Balance
11075 Seacoast Chking #5088					\$8,659.52	\$0.00	\$2,043.60	\$6,615.92
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/16/2024	AP 297338 - Hand Written Check	ach	SECO - SECO Energy	street lights	\$0.00	\$372.29		
4/22/2024	AP 294693 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	copies, postage, supplies	\$0.00	\$610.56		
4/22/2024	AP 294694 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	April management	\$0.00	\$1,052.61		
4/22/2024	AP 294695 - AP Adjustment	99999	MICHEL - MICHELLE'S ACCOUNTING & TAX IN	March printing/copies	\$0.00	\$8.14		
11100 Seacoast MM #5096					\$83,667.44	\$102.54	\$0.00	\$83,769.98
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/17/2024	AR 294140 - Cash Receipts - Manual	1278			\$99.10	\$0.00		
4/30/2024	GL 297337 - Journal Entry		Bank interest	RJE1	\$3.44	\$0.00		
20100 Accounts Receivable					\$1,527.81	\$21.50	\$99.10	\$1,450.21
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/1/2024	AR 292205 - Apply Interest				\$21.50	\$0.00		
4/17/2024	AR 294140 - Cash Receipts - Manual	1278			\$0.00	\$99.10		
20500 Prepaid Insurance					\$2,513.21	\$0.00	\$418.88	\$2,094.33
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/30/2024	GL 297335 - Journal Entry		Insurance Exp	RJE2	\$0.00	\$418.88		
25000 Deposits					\$100.00	\$0.00	\$0.00	\$100.00
43000 Accounts Payable					(\$8.14)	\$8.14	\$88.85	(\$88.85)
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/22/2024	AP 294695 - AP Adjustment	99999	MICHEL - MICHELLE'S ACCOUNTING & TAX IN	March printing/copies	\$8.14	\$0.00		
4/30/2024	AP 296098 - Enter Bill		MICHEL - MICHELLE'S ACCOUNTING & TAX IN	April printing/copies	\$0.00	\$3.85		
4/30/2024	AP 297339 - Enter Bill		FERN - Fernandez Lawn Care LLC	accrue April lawn maintenance	\$0.00	\$85.00		
43300 Prepaid Owner Assessments					\$23.00	\$0.00	\$0.00	\$23.00
44000 Deferred Revenue					(\$18,810.00)	\$2,090.00	\$0.00	(\$16,720.00)
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/30/2024	GL 297336 - Journal Entry		Deferred Revenue	RJE4	\$2,090.00	\$0.00		
45010 Reserve Fund-Signs					(\$9,308.00)	\$0.00	\$0.00	(\$9,308.00)
45200 Unrestricted Fund Balance					(\$67,938.12)	\$0.00	\$0.00	(\$67,938.12)
50500 Income - Maintenance Fees					(\$6,270.00)	\$0.00	\$2,090.00	(\$8,360.00)
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/30/2024	GL 297336 - Journal Entry		Deferred Revenue	RJE4	\$0.00	\$2,090.00		
51100 Income - Interest/Finance Chgs					(\$89.30)	\$0.00	\$21.50	(\$110.80)
<b>Date</b>	<b>Source - Entry Type</b>	<b>Check#</b>	<b>Description / Vendor</b>	<b>Reference</b>	<b>Debits</b>	<b>Credits</b>		
4/1/2024	AR 292205 - Apply Interest				\$0.00	\$21.50		
51500 Income - Operating Interest					(\$10.87)	\$0.00	\$3.44	(\$14.31)

Account				Balance Forward	Debits	Credits	Ending Balance
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
4/30/2024	GL 297337 - Journal Entry		Bank interest	RJE1	\$0.00	\$3.44	
<b>60500 Insurance</b>				<b>\$1,256.64</b>	<b>\$418.88</b>	<b>\$0.00</b>	<b>\$1,675.52</b>
4/30/2024	GL 297335 - Journal Entry		Insurance Exp	RJE2	\$418.88	\$0.00	
<b>64000 Property Mgt/Accounting</b>				<b>\$3,157.83</b>	<b>\$1,052.61</b>	<b>\$0.00</b>	<b>\$4,210.44</b>
4/22/2024	AP 294694 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	April management	\$1,052.61	\$0.00	
<b>65000 Annual Meeting Expenses</b>				<b>\$0.00</b>	<b>\$234.00</b>	<b>\$0.00</b>	<b>\$234.00</b>
4/22/2024	AP 294693 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	copies, postage, supplies	\$234.00	\$0.00	
<b>66000 Grounds Maintenance</b>				<b>\$255.00</b>	<b>\$85.00</b>	<b>\$0.00</b>	<b>\$340.00</b>
4/30/2024	AP 297339 - Enter Bill		FERN - Fernandez Lawn Care LLC	accrue April lawn maintenance	\$85.00	\$0.00	
<b>67000 Office Expense</b>				<b>\$28.49</b>	<b>\$167.68</b>	<b>\$0.00</b>	<b>\$196.17</b>
4/22/2024	AP 294693 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	copies, postage, supplies	\$163.83	\$0.00	
4/30/2024	AP 296098 - Enter Bill		MICHEL - MICHELLE'S ACCOUNTING & TAX IN	April printing/copies	\$3.85	\$0.00	
<b>67100 Postage &amp; Delivery Expense</b>				<b>\$0.00</b>	<b>\$212.73</b>	<b>\$0.00</b>	<b>\$212.73</b>
4/22/2024	AP 294693 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	copies, postage, supplies	\$212.73	\$0.00	
<b>67600 Tax Preparation</b>				<b>\$300.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$300.00</b>
<b>68000 Utilities</b>				<b>\$1,115.49</b>	<b>\$372.29</b>	<b>\$0.00</b>	<b>\$1,487.78</b>
4/16/2024	AP 297338 - Hand Written Check	ach	SECO - SECO Energy	street lights	\$372.29	\$0.00	
<b>Total:</b>				<b>\$170.00</b>	<b>\$4,765.37</b>	<b>\$4,765.37</b>	<b>\$170.00</b>

## Aged Open Items

Celina Hills POA, Inc.  
As of: 04/30/2024

Run Date: 05/09/2024  
Run Time: 09:59 AM

Item #	Vendor	Invoice	Date	Current	31-60	61-90	Over 90
297339	FERN-Fernandez Lawn Care LLC 66000 Grounds Maintenance	4-24	4/30/2024	\$85.00	\$0.00	\$0.00	\$0.00
296098	MICHEL-MICHELLE'S ACCOUNTING & TAX IN 67000 Office Expense	4-24 CH	4/30/2024	\$3.85	\$0.00	\$0.00	\$0.00
<b>Total</b>				<b>\$88.85</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Grand Total** **\$88.85**

# Celina Hills POA, Inc.

## AGED OWNER BALANCE

Run Date: 05/09/2024  
Run Time: 09:59 AM

As of: 04/30/2024

Account #	Lot	Name/Address	Collection Status	Current	Over 30	Over 60	Over 90	Total
B11B12	3350298	Charles Lynn Fredrickson 2643 E Marcia St	Nola ltr 4.13.24	\$2.80	\$2.80	\$2.80	\$190.00	\$198.40
B15	2315563	Jason Paprzycki 2587 E Marcia St	Nola ltr 4.13.24	\$1.44	\$1.44	\$1.44	\$97.36	\$101.68
B17	2315580	Norine S Gilstrap 2543 E Marcia St	Nola ltr 4.13.24	\$1.40	\$1.40	\$1.40	\$95.00	\$99.20
B44	2316004	Marco Tulio Cubides 2021 E Marcia St	Nola ltr 4.13.24	\$1.42	\$1.42	\$1.42	\$96.25	\$100.51
C31	2316331	Linda Hallal 1994 E Marcia St	Nola ltr 4.13.24	\$1.68	\$1.68	\$1.68	\$113.84	\$118.88
C37	2316390	Ian Nathaniel Columbo 1941 E Celina St		\$0.00	\$0.00	\$0.00	\$21.40	\$21.40
D14	2316535	Elizabeth Fitzpatrick 2592 E Marcia St		\$0.00	\$0.00	\$0.00	\$1.40	\$1.40
D18	2316578	Duane E Farver 2508 E Marcia St	Nola ltr 4.13.24	\$1.40	\$1.40	\$1.40	\$95.00	\$99.20
E28	2317698	Joseph Charles Brown Coollidge 2270 E Newhaven St		\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
F15	2318040	Martin J Terrasi 2542 E Newhaven St	Nola ltr 4.13.24	\$1.40	\$1.40	\$1.40	\$95.00	\$99.20
F43F44	3372861	Kathleen Lopez 2743 E Celina St	Nola ltr 4.13.24	\$2.80	\$99.20	\$1.40	\$95.00	\$198.40
F5	2317841	Veronica D. Villaluna Leonila Consancio 2796 E Newhaven St		\$0.00	\$0.00	\$0.00	\$1.40	\$1.40
G10	2318970	Charles A & Mary Seabolt 2646 E Celina St		\$0.00	\$0.00	\$0.00	\$1.42	\$1.42
G16	G16	Edward Spaight 2526 E Celina St	Nola ltr 4.13.24	\$1.40	\$1.40	\$1.40	\$95.00	\$99.20
G34	2319216	Melissa McDow 2148 E Celina St	Nola ltr 4.13.24	\$1.44	\$1.44	\$1.44	\$97.78	\$102.10
H03	2319313	Megan A Boyette 1010 N Nashua Ter	Nola ltr 4.13.24	\$1.42	\$1.42	\$1.42	\$96.26	\$100.52
H11	2319399	Alvaro & Minerva Gomez 1232 N Nashua Ter		\$0.00	\$0.00	\$0.00	\$1.40	\$1.40
H14	2319429	April Perez 1290 N Nashua Ter	Nola ltr 4.13.24	\$1.48	\$1.48	\$1.48	\$100.04	\$104.48
<b>Community Total</b>				<b>\$20.08</b>	<b>\$116.48</b>	<b>\$18.68</b>	<b>\$1,294.97</b>	<b>\$1,450.21</b>



Report Summary

Code	Account#	Current	Over 30	Over 60	Over 90	Total
04 - Interest	20100	\$20.08	\$21.48	\$18.68	\$0.00	\$60.24
A1 - Annual Assmt.	20100	\$0.00	\$95.00	\$0.00	\$1,104.97	\$1,199.97
C1 - Double Lots	20100	\$0.00	\$0.00	\$0.00	\$190.00	\$190.00
<b>Grand Total:</b>		<b>\$20.08</b>	<b>\$116.48</b>	<b>\$18.68</b>	<b>\$1,294.97</b>	<b>\$1,450.21</b>

Account#	Account Description	Delinquency Amount
20100	Accounts Receivable	\$1,450.21
Total:		\$1,450.21

Total Number of Homes: 18

# Celina Hills POA, Inc.

Run Date: 05/09/2024  
Run Time: 09:59 AM

## PREPAID OWNERS

As of: 04/30/2024

Owner	Address	Account #	Lot #		Prepaid Balance
Tiffany Paradiso	2443 E Marcia St	B22	2315636	PP - General	\$0.74
				<b>Total</b>	<b>\$0.74</b>
John Pattison	2122 E Newhaven St	E22	2317566	PP - General	\$0.18
				<b>Total</b>	<b>\$0.18</b>
Patricia Dawson	2587 E Celina St	F35	2318732	PP - General	\$95.00
				<b>Total</b>	<b>\$95.00</b>
Silvino & Gloria Ayson	2797 E Celina St	F45	2318830	PP - General	\$49.00
				<b>Total</b>	<b>\$49.00</b>
George B Kennedy	2863 E Celina St	F48	2318864	PP - General	\$0.01
				<b>Total</b>	<b>\$0.01</b>
Alma Collins	2016 E Celina St	G40	2319275	PP - General	\$1.43
				<b>Total</b>	<b>\$1.43</b>
John C & Stacie Dunphy	1128 N Nashua Ter	H08	3332778	PP - General	\$0.32
				<b>Total</b>	<b>\$0.32</b>
John C & Stacie Dunphy	1146 N Nashua Ter	H09	3332780	PP - General	\$0.32
				<b>Total</b>	<b>\$0.32</b>
				PP - General	\$147.00
				<b>Total</b>	<b>\$147.00</b>



**Statement of Account**

CELINA HILLS PROPERTY OWNERS ASSOC INC  
 2541 N RESTON TER  
 HERNANDO FL 34442-5110

Last statement: March 31, 2024  
 This statement: April 30, 2024  
 Total days in statement period: 30

9001035088 Page 1 of 1

Direct inquiries to:  
 Customer Service Center  
 800-706-9991

Seacoast National Bank  
 1160 N Suncoast Blvd  
 Crystal River, FL 34429

0

**Summary of Account Balance**

Account	Number	Ending Balance
Business Checking Plus*	9001035088	\$6,615.92

*PROTECT YOURSELF FROM SPOOFING SCAMS. WITH IMPOSTER SCAMS ON THE RISE, PROTECT YOURSELF & YOUR ACCOUNTS FROM BEING THE VICTIM OF SPOOFING. SPOOFING IS WHEN AN EMAIL, PHONE NUMBER OR WEBSITE IS DISGUISED TO CONVINCING YOU THAT YOU ARE INTERACTING WITH A TRUSTED SOURCE TO GET YOUR ACCOUNT INFORMATION. LEARN MORE AT SEACOASTBANK.COM/FRAUD. SEACOAST BANK IS MEMBER FDIC.*

**Business Checking Plus\***

Account number  
 9001035088

Date	Description	Additions	Subtractions	Balance
03-31	Beginning balance			\$8,659.52
04-16	#Preauthorized Wd SUMTER ELECTRIC ELECTRIC 240416 2731410410		-372.29	8,287.23
04-22	#Electronic Bill Pay 6BI14R7Z VILLAGES SERVICES 2146564		-1,052.61	7,234.62
04-22	#Electronic Bill Pay NBL1ER7Z MICHELLE'S ACCOUNT2146564		-8.14	7,226.48
04-22	#Electronic Bill Pay WBL1ER7Z VILLAGES SERVICES 2146564		-610.56	6,615.92
04-30	Ending totals	.00	-2,043.60	\$6,615.92



## Statement of Account

CELINA HILLS PROPERTY OWNERS ASSOC INC  
 2541 N RESTON TER  
 HERNANDO FL 34442-5110

Last statement: March 31, 2024  
 This statement: April 30, 2024  
 Total days in statement period: 30

9001035096 Page 1 of 1

Direct inquiries to:  
 Customer Service Center  
 800-706-9991

Seacoast National Bank  
 1160 N Suncoast Blvd  
 Crystal River, FL 34429

0

### Summary of Account Balance

Account	Number	Ending Balance
Seacoast Business Money Market	9001035096	\$83,769.98

*PROTECT YOURSELF FROM SPOOFING SCAMS. WITH IMPOSTER SCAMS ON THE RISE, PROTECT YOURSELF & YOUR ACCOUNTS FROM BEING THE VICTIM OF SPOOFING. SPOOFING IS WHEN AN EMAIL, PHONE NUMBER OR WEBSITE IS DISGUISED TO CONVINCING YOU THAT YOU ARE INTERACTING WITH A TRUSTED SOURCE TO GET YOUR ACCOUNT INFORMATION. LEARN MORE AT SEACOASTBANK.COM/FRAUD. SEACOAST BANK IS MEMBER FDIC.*

### Seacoast Business Money Market

Account number 9001035096 Interest paid year to date \$14.31

Date	Description	Additions	Subtractions	Balance
03-31	Beginning balance			\$83,667.44
04-17	#Remote Deposit	99.10		83,766.54
04-30	#Interest Paid	3.44		83,769.98
04-30	Ending totals	102.54	.00	\$83,769.98