

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

**FINANCIAL STATEMENTS
AND
BUDGET COMPARISON**

MARCH 31, 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 March 31, 2024, and the related statement of revenue and expenses vs budget for the one month and three 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
April 4, 2024

Celina Hills POA, Inc.

Run Date: 04/04/2024

Run Time: 09:13 AM

BALANCE SHEET

As of: 03/31/2024

Assets

Account #	Account Name	Total
11075	Seacoast Chking #5088	\$8,659.52
20500	Prepaid Insurance	\$2,513.21
11100	Seacoast MM #5096	\$83,667.44
25000	Deposits	\$100.00
20100	Accounts Receivable	\$1,527.81
	TOTAL ASSETS	\$96,467.98

Liabilities

Account #	Account Name	Total
44000	Deferred Revenue	\$18,810.00
43000	Accounts Payable	\$8.14
43300	Prepaid Owner Assessments	\$147.00
	TOTAL LIABILITIES	\$18,965.14

Equity

Account #	Account Name	Total
45200	Unrestricted Fund Balance	\$67,938.12
45010	Reserve Fund-Signs	\$9,308.00
	Current Year Net Income/(Loss)	\$256.72
	TOTAL EQUITY	\$77,502.84
	TOTAL LIABILITIES AND EQUITY	\$96,467.98

Celina Hills POA, Inc.

Run Date: 04/04/2024
Run Time: 09:13 AM

INCOME STATEMENT

Start: 03/01/2024 | End: 03/31/2024

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	6,270.00	6,270.00	0.00	25,080.00
51100 Income - Interest/Finance Chgs	24.32	0.00	24.32	89.30	0.00	89.30	0.00
51500 Income - Operating Interest	3.68	0.00	3.68	10.87	0.00	10.87	0.00
Total	2,118.00	2,090.00	28.00	6,370.17	6,270.00	100.17	25,080.00

Expense

Account	Current			Year to Date			Yearly
	Actual	Budget	Variance	Actual	Budget	Variance	Budget
60500 Insurance	418.88	418.49	(0.39)	1,256.64	1,255.47	(1.17)	5,021.91
64000 Property Mgt/Accounting	1,052.61	1,052.75	0.14	3,157.83	3,158.25	0.42	12,633.00
65000 Annual Meeting Expenses	0.00	0.00	0.00	0.00	0.00	0.00	700.00
65500 Professional & Legal Fees	0.00	83.33	83.33	0.00	249.99	249.99	1,000.00
66000 Grounds Maintenance	85.00	85.00	0.00	255.00	255.00	0.00	1,020.00
67000 Office Expense	8.14	233.33	225.19	28.49	699.99	671.50	2,800.00
67100 Postage & Delivery Expense	0.00	100.00	100.00	0.00	300.00	300.00	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	359.32	470.00	110.68	1,115.49	1,410.00	294.51	5,640.00
70500 Bad Debt	0.00	56.67	56.67	0.00	170.01	170.01	680.00
Total	1,923.95	2,499.57	575.62	6,113.45	7,798.71	1,685.26	31,056.16
Net Income	194.05	(409.57)	603.62	256.72	(1,528.71)	1,785.43	(5,976.16)

Celina Hills POA, Inc.
GENERAL LEDGER DETAIL

Run Date: 04/04/2024
Run Time: 09:13 AM

As of: Start: 03/01/2024 | End: 03/31/2024

Account				Balance Forward	Debits	Credits	Ending Balance
11075 Seacoast Chking #5088				\$2,168.44	\$8,000.00	\$1,508.92	\$8,659.52
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/6/2024	AP 282729 - Hand Written Check	99999	FERN - Fernandez Lawn Care LLC	March lawn service	\$0.00	\$85.00	
3/6/2024	AP 282730 - AP Adjustment	99999	MICHEL - MICHELLE'S ACCOUNTING & TAX IN	printing/copies Feb 2024	\$0.00	\$11.99	
3/14/2024	AP 283981 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	March management	\$0.00	\$1,052.61	
3/14/2024	GL 283983 - Journal Entry		transfer from MM to checking	transfer from MM to checking	\$8,000.00	\$0.00	
3/15/2024	AP 283982 - Hand Written Check	ach	SECO - SECO Energy	street lights	\$0.00	\$359.32	
11100 Seacoast MM #5096				\$90,543.08	\$1,124.36	\$8,000.00	\$83,667.44
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/6/2024	AR 282662 - Cash Receipts - Manual	132			\$588.40	\$0.00	
3/12/2024	AR 283222 - Cash Receipts - Manual	2378			\$96.40	\$0.00	
3/14/2024	GL 283983 - Journal Entry		transfer from MM to checking	transfer from MM to checking	\$0.00	\$8,000.00	
3/18/2024	AR 284423 - Cash Receipts - Manual	MO 28504291612			\$49.00	\$0.00	
3/25/2024	AR 285418 - Cash Receipts - Manual	1170			\$289.20	\$0.00	
3/29/2024	AR 291802 - Cash Receipts - Manual	488			\$97.68	\$0.00	
3/31/2024	GL 292306 - Journal Entry		Bank interest	RJE1	\$3.68	\$0.00	
20100 Accounts Receivable				\$2,575.17	\$124.92	\$1,172.28	\$1,527.81
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/1/2024	AR 283446 - Apply Interest				\$27.12	\$0.00	
3/1/2024	AR 283454 - Adjustment				\$97.80	\$0.00	
3/1/2024	AR 283456 - Adjustment				\$0.00	\$97.80	
3/6/2024	AR 282662 - Cash Receipts - Manual	132			\$0.00	\$588.40	
3/12/2024	AR 283222 - Cash Receipts - Manual	2378			\$0.00	\$96.40	
3/20/2024	AR 284703 - Adjustment				\$0.00	\$2.80	
3/25/2024	AR 285418 - Cash Receipts - Manual	1170			\$0.00	\$289.20	
3/29/2024	AR 291802 - Cash Receipts - Manual	488			\$0.00	\$97.68	
20500 Prepaid Insurance				\$2,932.09	\$0.00	\$418.88	\$2,513.21
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/31/2024	GL 292304 - Journal Entry		Insurance Exp	RJE2	\$0.00	\$418.88	
25000 Deposits				\$100.00	\$0.00	\$0.00	\$100.00
43000 Accounts Payable				(\$11.99)	\$11.99	\$8.14	(\$8.14)
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	

Account				Balance Forward	Debits	Credits	Ending Balance
3/6/2024	AP 282730 - AP Adjustment	99999	MICHEL - MICHELLE'S ACCOUNTING & TAX IN	printing/copies Feb 2024	\$11.99	\$0.00	
3/26/2024	AP 285527 - Enter Bill		MICHEL - MICHELLE'S ACCOUNTING & TAX IN	March printing/copies	\$0.00	\$8.14	
43300 Prepaid Owner Assessments				\$72.00	\$0.00	\$49.00	\$23.00
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/18/2024	AR 284423 - Cash Receipts - Manual	MO 28504291612			\$0.00	\$49.00	
44000 Deferred Revenue				(\$20,900.00)	\$2,090.00	\$0.00	(\$18,810.00)
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/31/2024	GL 292305 - 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				(\$4,180.00)	\$95.00	\$2,185.00	(\$6,270.00)
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/1/2024	AR 283454 - Adjustment				\$0.00	\$95.00	
3/1/2024	AR 283456 - Adjustment				\$95.00	\$0.00	
3/31/2024	GL 292305 - Journal Entry		Deferred Revenue	RJE4	\$0.00	\$2,090.00	
51100 Income - Interest/Finance Chgs				(\$64.98)	\$5.60	\$29.92	(\$89.30)
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/1/2024	AR 283446 - Apply Interest				\$0.00	\$27.12	
3/1/2024	AR 283454 - Adjustment				\$0.00	\$2.80	
3/1/2024	AR 283456 - Adjustment				\$2.80	\$0.00	
3/20/2024	AR 284703 - Adjustment				\$2.80	\$0.00	
51500 Income - Operating Interest				(\$7.19)	\$0.00	\$3.68	(\$10.87)
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/31/2024	GL 292306 - Journal Entry		Bank interest	RJE1	\$0.00	\$3.68	
60500 Insurance				\$837.76	\$418.88	\$0.00	\$1,256.64
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/31/2024	GL 292304 - Journal Entry		Insurance Exp	RJE2	\$418.88	\$0.00	
64000 Property Mgt/Accounting				\$2,105.22	\$1,052.61	\$0.00	\$3,157.83
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/14/2024	AP 283981 - Hand Written Check	99999	VSC - VILLAGES SERVICES INC.	March management	\$1,052.61	\$0.00	
66000 Grounds Maintenance				\$170.00	\$85.00	\$0.00	\$255.00
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/6/2024	AP 282729 - Hand Written Check	99999	FERN - Fernandez Lawn Care LLC	March lawn service	\$85.00	\$0.00	
67000 Office Expense				\$20.35	\$8.14	\$0.00	\$28.49
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	

Account				Balance Forward	Debits	Credits	Ending Balance
3/26/2024	AP 285527 - Enter Bill		MICHEL - MICHELLE'S ACCOUNTING & TAX IN	March printing/copies	\$8.14	\$0.00	
67600 Tax Preparation				\$300.00	\$0.00	\$0.00	\$300.00
68000 Utilities				\$756.17	\$359.32	\$0.00	\$1,115.49
Date	Source - Entry Type	Check#	Description / Vendor	Reference	Debits	Credits	
3/15/2024	AP 283982 - Hand Written Check	ach	SECO - SECO Energy	street lights	\$359.32	\$0.00	
Total:				\$170.00	\$13,375.82	\$13,375.82	\$170.00

Aged Open Items

Celina Hills POA, Inc.
As of: 03/31/2024

Run Date: 04/04/2024
Run Time: 09:13 AM

Item #	Vendor	Invoice	Date	Current	31-60	61-90	Over 90
285527	MICHEL-MICHELLE'S ACCOUNTING & TAX IN 67000 Office Expense	3-24 CH	3/26/2024	\$8.14	\$0.00	\$0.00	\$0.00
Total				\$8.14	\$0.00	\$0.00	\$0.00

Grand Total **\$8.14**

Celina Hills POA, Inc.

AGED OWNER BALANCE

Run Date: 04/04/2024
Run Time: 09:13 AM

As of: 03/31/2024

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	\$190.00	\$0.00	\$195.60
B15	2315563	Jason Paprzycki 2587 E Marcia St	Nola ltr 4.13.24	\$1.44	\$1.44	\$95.00	\$2.36	\$100.24
B17	2315580	Norine S Gilstrap 2543 E Marcia St	Nola ltr 4.13.24	\$1.40	\$1.40	\$95.00	\$0.00	\$97.80
B44	2316004	Marco Tulio Cubides 2021 E Marcia St	Nola ltr 4.13.24	\$1.42	\$1.42	\$95.00	\$1.25	\$99.09
C31	2316331	Linda Hallal 1994 E Marcia St		\$1.68	\$1.68	\$95.00	\$18.84	\$117.20
C37	2316390	Ian Nathaniel Columbo 1941 E Celina St		\$0.00	\$0.00	\$21.40	\$0.00	\$21.40
D14	2316535	Elizabeth Fitzpatrick 2592 E Marcia St	Nola ltr 4.13.24	\$0.00	\$0.00	\$1.40	\$0.00	\$1.40
D18	2316578	Duane E Farver 2508 E Marcia St	Nola ltr 4.13.24	\$1.40	\$1.40	\$95.00	\$0.00	\$97.80
E28	2317698	Joseph Charles Brown Coollidge 2270 E Newhaven St		\$0.00	\$0.00	\$1.42	\$0.00	\$1.42
F15	2318040	Martin J Terrasi 2542 E Newhaven St	Nola ltr 4.13.24	\$1.40	\$1.40	\$95.00	\$0.00	\$97.80
F43F44	3372861	Kathleen Lopez 2743 E Celina St	Nola ltr 4.13.24	\$99.20	\$1.40	\$95.00	\$0.00	\$195.60
F5	2317841	Veronica D. Villaluna Leonila Consancio 2796 E Newhaven St		\$0.00	\$0.00	\$1.40	\$0.00	\$1.40
G10	2318970	Charles A & Mary Seabolt 2646 E Celina St	Nola ltr 4.13.24	\$1.42	\$1.42	\$95.00	\$1.26	\$99.10
G16	G16	Edward Spaight 2526 E Celina St	Nola ltr 4.13.24	\$1.40	\$1.40	\$95.00	\$0.00	\$97.80
G34	2319216	Melissa McDow 2148 E Celina St	Nola ltr 4.13.24	\$1.44	\$1.44	\$95.00	\$2.78	\$100.66
H03	2319313	Megan A Boyette 1010 N Nashua Ter	Nola ltr 4.13.24	\$1.42	\$1.42	\$95.00	\$1.26	\$99.10
H11	2319399	Alvaro & Minerva Gomez 1232 N Nashua Ter		\$0.00	\$0.00	\$1.40	\$0.00	\$1.40
H14	2319429	April Perez 1290 N Nashua Ter	Nola ltr 4.13.24	\$1.48	\$1.48	\$95.00	\$5.04	\$103.00
Community Total				\$117.90	\$20.10	\$1,357.02	\$32.79	\$1,527.81

Report Summary

Code	Account#	Current	Over 30	Over 60	Over 90	Total
04 - Interest	20100	\$22.90	\$20.10	\$0.00	\$0.00	\$43.00
A1 - Annual Assmt.	20100	\$95.00	\$0.00	\$1,167.02	\$32.79	\$1,294.81
C1 - Double Lots	20100	\$0.00	\$0.00	\$190.00	\$0.00	\$190.00
Grand Total:		\$117.90	\$20.10	\$1,357.02	\$32.79	\$1,527.81

Account#	Account Description	Delinquency Amount
20100	Accounts Receivable	\$1,527.81
Total:		\$1,527.81

Total Number of Homes: 18

Celina Hills POA, Inc.

Run Date: 04/04/2024
Run Time: 09:13 AM

PREPAID OWNERS

As of: 03/31/2024

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



Statement of Account

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

Last statement: February 29, 2024
 This statement: March 31, 2024
 Total days in statement period: 31

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

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

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Summary of Account Balance

Account	Number	Ending Balance
Business Checking Plus*	9001035088	\$8,659.52

BANK ON YOUR TIME & YOUR SCHEDULE WITH SEACOAST BANK ONLINE AND MOBILE BANKING, YOU CAN: MONITOR ACTIVITY, TRANSFER FUNDS, MAKE PAYMENTS, MANAGE YOUR DEBIT CARD AND DEPOSIT CHECKS ANYTIME, ANYWHERE. FOR MORE INFORMATION AND TO ENROLL, VISIT SEACOASTBANK.COM/DIGITALBANKING. SEACOAST BANK IS MEMBER FDIC.

Business Checking Plus*

Account number
 9001035088

Date	Description	Additions	Subtractions	Balance
02-29	Beginning balance			\$2,168.44
03-06	#Electronic Bill Pay EBM1V1ZK MICHELLE'S ACCOUNT2128868		-11.99	2,156.45
03-06	#Electronic Bill Pay 3BM1V1ZK FERNANDEZ TREE SER2128868		-85.00	2,071.45
03-14	#Online/Phone Credit REF 0741050L FUNDS TRANSFER FRMDEP 9001035096 FROM ONLINE TRANSFER TO CHECKI	8,000.00		10,071.45
03-14	#Electronic Bill Pay 2BG1J1PW VILLAGES SERVICES 2132090		-1,052.61	9,018.84
03-15	#Preauthorized Wd SUMTER ELECTRIC ELECTRIC 240315 2731410410		-359.32	8,659.52
03-31	Ending totals	8,000.00	-1,508.92	\$8,659.52



Statement of Account

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

Last statement: February 29, 2024
 This statement: March 31, 2024
 Total days in statement period: 31

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	\$83,667.44

BANK ON YOUR TIME & YOUR SCHEDULE WITH SEACOAST BANK ONLINE AND MOBILE BANKING, YOU CAN: MONITOR ACTIVITY, TRANSFER FUNDS, MAKE PAYMENTS, MANAGE YOUR DEBIT CARD AND DEPOSIT CHECKS ANYTIME, ANYWHERE. FOR MORE INFORMATION AND TO ENROLL, VISIT SEACOASTBANK.COM/DIGITALBANKING. SEACOAST BANK IS MEMBER FDIC.

Seacoast Business Money Market

Account number 9001035096 Interest paid year to date \$10.87

Date	Description	Additions	Subtractions	Balance
02-29	Beginning balance			\$90,543.08
03-06	#Remote Deposit	588.40		91,131.48
03-12	#Remote Deposit	96.40		91,227.88
03-14	#Online/Phone Debit		-8,000.00	83,227.88
	REF 0741050L FUNDS TRANSFER TO DEP 9001035088 FROM ONLINE TRANSFER TO CHECKI			
03-18	#Remote Deposit	49.00		83,276.88
03-25	#Remote Deposit	289.20		83,566.08
03-29	#Remote Deposit	97.68		83,663.76
03-31	#Interest Paid	3.68		83,667.44
03-31	Ending totals	1,124.36	-8,000.00	\$83,667.44