

Hilltop Point Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

Hilltop CDD
 Balance Sheet
 As of 5/31/2022

	<u>General Fund</u>	<u>Total</u>
Assets		
10101	Cash-Operating Account	<u>27,211.73</u>
	Total Assets	<u>27,211.73</u>
Liabilities		
20200	Accounts Payable	<u>5,802.12</u>
	Total Liabilities	<u>5,802.12</u>
	Fund Equity & Other Credits	21,409.61
	Total Liabilities & Fund Equity	<u>27,211.73</u>

Hilltop CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 5/31/2022

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
32520				
Special Assessments - Service Charges				
1002	490,375.00	0.00	(490,375.00)	(100.00)%
Operations & Maintenance Assmts-Tax Roll				
36600				
Contributions & Donations From Private Sources				
0002	0.00	42,250.00	42,250.00	0.00%
Developer Contributions				
Total Revenues	<u>490,375.00</u>	<u>42,250.00</u>	<u>(448,125.00)</u>	<u>(91.38)%</u>
Expenditures				
51100				
Legislative				
1101	2,000.00	1,400.00	600.00	30.00%
Supervisor Fees				
51300				
Financial & Administrative				
3100	4,500.00	250.00	4,250.00	94.44%
Administrative Services				
3101	25,000.00	1,388.89	23,611.11	94.44%
District Manager				
3102	2,400.00	133.33	2,266.67	94.44%
Recording Secretary				
3103	5,500.00	0.00	5,500.00	100.00%
District Engineer				
3104	6,000.00	0.00	6,000.00	100.00%
Construction Accounting				
3105	3,500.00	0.00	3,500.00	100.00%
Financial & Revenue Collections				
3107	5,000.00	0.00	5,000.00	100.00%
Dissemination Services				
3201	12,000.00	666.67	11,333.33	94.44%
Accounting Services				
4101	500.00	0.00	500.00	100.00%
Postage, Phone, Faxes, Copies				
4401	600.00	0.00	600.00	100.00%
Rentals & Leases				
4501	2,500.00	0.00	2,500.00	100.00%
Public Officials Insurance				
4801	3,500.00	7,771.12	(4,271.12)	(122.03)%
Legal Advertising				
4901	200.00	23.57	176.43	88.22%
Bank Fees				
4902	175.00	875.00	(700.00)	(400.00)%
Dues, Licenses, & Fees				
4903	250.00	0.00	250.00	100.00%
Miscellaneous Fees				
5101	100.00	216.37	(116.37)	(116.37)%
Office Supplies				
5102	600.00	0.00	600.00	100.00%
Technology Services				
5103	2,400.00	66.67	2,333.33	97.22%
Website Maintenance				
5104	1,800.00	2,900.00	(1,100.00)	(61.11)%
ADA Website Compliance				
51400				
Legal Counsel				
3109	5,500.00	7,695.70	(2,195.70)	(39.92)%
District Counsel				

Hilltop CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 5/31/2022

		Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
53100	Electric Utility Services				
4300	Electric Utility Services - Streetlights	55,000.00	0.00	55,000.00	100.00%
4301	Electric Utility Services-All Others	12,000.00	0.00	12,000.00	100.00%
53400	Garbage/Solid Waste Control Services				
4303	Garbage Recreation Center	2,800.00	0.00	2,800.00	100.00%
53600	Water-Sewer Combination Services				
4302	Water Utility Services	4,500.00	0.00	4,500.00	100.00%
53800	Stormwater Control				
4600	Aquatic Maintenance	12,500.00	0.00	12,500.00	100.00%
4601	Retaining Wall Maintenance	1,000.00	0.00	1,000.00	100.00%
4602	Aquatic Plant Replacement	500.00	0.00	500.00	100.00%
53900	Other Physical Environment				
4502	Property & Casualty Insurance	22,500.00	0.00	22,500.00	100.00%
4503	General Liability Insurance	3,200.00	0.00	3,200.00	100.00%
4603	Entry & Walls Maintenance	1,500.00	0.00	1,500.00	100.00%
4605	Landscape Maintenance	180,000.00	0.00	180,000.00	100.00%
4607	Plant Replacement Program	10,000.00	0.00	10,000.00	100.00%
4608	Landscape Mulch	18,500.00	0.00	18,500.00	100.00%
4609	Landscape Annuals	14,000.00	0.00	14,000.00	100.00%
4610	Miscellaneous Landscape	5,000.00	0.00	5,000.00	100.00%
4611	Irrigation Maintenance	12,000.00	0.00	12,000.00	100.00%
54100	Road & Street Facilities				
4612	Pavement & Sidewalk & Maintenance	1,500.00	0.00	1,500.00	100.00%
57200	Parks & Recreation				
4613	Field Services	12,000.00	0.00	12,000.00	100.00%
4615	Pool Service Contract	12,000.00	0.00	12,000.00	100.00%
4616	Facility A/C Maintenance	1,000.00	0.00	1,000.00	100.00%
4617	Pool Permits	350.00	0.00	350.00	100.00%
4618	Facility Janitorial Services	6,000.00	0.00	6,000.00	100.00%
4619	Facility Maintenance	7,500.00	0.00	7,500.00	100.00%
4620	Facility Janitorial Supplies	750.00	0.00	750.00	100.00%
4621	Pool Repairs	2,500.00	0.00	2,500.00	100.00%
4622	Telephone / Internet Services	950.00	0.00	950.00	100.00%

Hilltop CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 5/31/2022

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
4623	300.00	0.00	300.00	100.00%
4624	2,000.00	0.00	2,000.00	100.00%
4625	1,500.00	0.00	1,500.00	100.00%
4627	500.00	0.00	500.00	100.00%
58001	2,500.00	0.00	2,500.00	100.00%
0003	2,500.00	0.00	2,500.00	100.00%
	<u>490,375.00</u>	<u>23,387.32</u>	<u>466,987.68</u>	<u>95.23%</u>
Excess of Revenues Over (Under) Expenditures	0.00	18,862.68	18,862.68	0.00%
Excess of Revenue/Other Sources over Expenditures/Other Uses	0.00	18,862.68	18,862.68	0.00%
Fund Balance, End of Period	<u>0.00</u>	<u>18,862.68</u>	<u>18,862.68</u>	<u>0.00%</u>

Hilltop CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 05/31/2022

Reconciliation Date: 5/31/2022

Status: Open

Bank Balance	28,086.73
Less Outstanding Checks/Vouchers	875.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	27,211.73
Balance Per Books	<u>27,211.73</u>
Unreconciled Difference	<u>0.00</u>

Click the Next Page toolbar button to view details.

Hilltop CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 05/31/2022
Reconciliation Date: 5/31/2022
Status: Open
Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
1001	5/19/2022	System Generated Check/Voucher	125.00
1005	5/19/2022	System Generated Check/Voucher	7,541.52
1005	5/19/2022	System Generated Check/Voucher	(7,541.52)
1007	5/26/2022	System Generated Check/Voucher	750.00
1008	5/31/2022	System Generated Check/Voucher	175.00
1008	5/31/2022	System Generated Check/Voucher	(175.00)
Outstanding Checks/Vouchers			<u>875.00</u>

Hilltop CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 05/31/2022
Reconciliation Date: 5/31/2022
Status: Open
Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
1000	5/19/2022	System Generated Check/Voucher	2,900.00
1002	5/19/2022	System Generated Check/Voucher	2,698.18
1003	5/19/2022	System Generated Check/Voucher	600.00
1004	5/19/2022	System Generated Check/Voucher	400.00
1006	5/19/2022	System Generated Check/Voucher	7,541.52
001	5/23/2022	SERVICE CHARGES - PRIOR PERIOD 5.23.22	<u>23.57</u>
Cleared Checks/Vouchers			<u>14,163.27</u>

Hilltop CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 05/31/2022
Reconciliation Date: 5/31/2022
Status: Open
Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
004	5/12/2022	Developer Funding 2.18.22	0.00
CR001	5/12/2022	Developer Funding 2.18.22	0.00
008	5/25/2022	Developer Funding CK#00128994 2.25.222	<u>27,250.00</u>
Cleared Deposits			<u>27,250.00</u>