

Hilltop Point Community Development District

Financial Statements
(Unaudited)

Period Ending
August 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 8/31/2022

(In Whole Numbers)

	<u>General Fund</u>	<u>Total</u>
Assets		
Cash-Operating Account	<u>5,089.00</u>	<u>5,089.00</u>
Total Assets	<u>5,089.00</u>	<u>5,089.00</u>
Liabilities		
Accounts Payable	<u>730.00</u>	<u>730.00</u>
Total Liabilities	<u>730.00</u>	<u>730.00</u>
Fund Equity & Other Credits	4,359.00	4,359.00
Total Liabilities & Fund Equity	<u>5,089.00</u>	<u>5,089.00</u>

Hilltop CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service				
Operations & Maintenance Assmts-	490,375.00	0.00	(490,375.00)	(100)%
Tax Roll				
Contributions & Donations From Private Sources				
Developer Contributions	0.00	42,250.00	42,250.00	0 %
Other Miscellaneous Revenues				
Rentals & Leases	0.00	300.00	300.00	0 %
Total Revenues	<u>490,375.00</u>	<u>42,550.00</u>	<u>(447,825.00)</u>	<u>(91)%</u>
Expenditures				
Legislative				
Supervisor Fees	2,000.00	2,800.00	(800.00)	(40)%
Financial & Administrative				
Administrative Services	4,500.00	500.00	4,000.00	89 %
District Manager	25,000.00	2,778.00	22,222.00	89 %
Recording Secretary	2,400.00	267.00	2,133.00	89 %
District Engineer	5,500.00	0.00	5,500.00	100 %
Construction Accounting	6,000.00	0.00	6,000.00	100 %
Financial & Revenue Collections	3,500.00	0.00	3,500.00	100 %
Dissemination Services	5,000.00	0.00	5,000.00	100 %
Accounting Services	12,000.00	1,333.00	10,667.00	89 %
Postage, Phone, Faxes, Copies	500.00	0.00	500.00	100 %
Rentals & Leases	600.00	0.00	600.00	100 %
Public Officials Insurance	2,500.00	0.00	2,500.00	100 %
Legal Advertising	3,500.00	9,499.00	(5,999.00)	(171)%
Bank Fees	200.00	93.00	107.00	54 %
Dues, Licenses, & Fees	175.00	875.00	(700.00)	(400)%
Miscellaneous Fees	250.00	750.00	(500.00)	(200)%
Office Supplies	100.00	216.00	(116.00)	(116)%
Technology Services	600.00	0.00	600.00	100 %
Website Maintenance	2,400.00	133.00	2,267.00	94 %

Hilltop CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
ADA Website Compliance	1,800.00	2,900.00	(1,100.00)	(61)%
Legal Counsel				
District Counsel	5,500.00	15,832.00	(10,332.00)	(188)%
Electric Utility Services				
Electric Utility Services -	55,000.00	215.00	54,785.00	100 %
Electric Utility Services-All Others	12,000.00	0.00	12,000.00	100 %
Garbage/Solid Waste Control				
Garbage Recreation Center	2,800.00	0.00	2,800.00	100 %
Water-Sewer Combination Services				
Water Utility Services	4,500.00	0.00	4,500.00	100 %
Stormwater Control				
Aquatic Maintenance	12,500.00	0.00	12,500.00	100 %
Retaining Wall Maintenance	1,000.00	0.00	1,000.00	100 %
Aquatic Plant Replacement	500.00	0.00	500.00	100 %
Other Physical Environment				
Property & Casualty Insurance	22,500.00	0.00	22,500.00	100 %
General Liability Insurance	3,200.00	0.00	3,200.00	100 %
Entry & Walls Maintenance	1,500.00	0.00	1,500.00	100 %
Landscape Maintenance	180,000.00	0.00	180,000.00	100 %
Plant Replacement Program	10,000.00	0.00	10,000.00	100 %
Landscape Mulch	18,500.00	0.00	18,500.00	100 %
Landscape Annuals	14,000.00	0.00	14,000.00	100 %
Miscellaneous Landscape	5,000.00	0.00	5,000.00	100 %
Irrigation Maintenance	12,000.00	0.00	12,000.00	100 %
Road & Street Facilities				
Pavement & Sidewalk & Maintenance	1,500.00	0.00	1,500.00	100 %
Parks & Recreation				
Field Services	12,000.00	0.00	12,000.00	100 %
Pool Service Contract	12,000.00	0.00	12,000.00	100 %
Facility A/C Maintenance	1,000.00	0.00	1,000.00	100 %
Pool Permits	350.00	0.00	350.00	100 %
Facility Janitorial Services	6,000.00	0.00	6,000.00	100 %

Hilltop CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 8/31/2022

001 - General Fund
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Facility Maintenance	7,500.00	0.00	7,500.00	100 %
Facility Janitorial Supplies	750.00	0.00	750.00	100 %
Pool Repairs	2,500.00	0.00	2,500.00	100 %
Telephone / Internet Services	950.00	0.00	950.00	100 %
Playground Equipment	300.00	0.00	300.00	100 %
Access Control Maintenance	2,000.00	0.00	2,000.00	100 %
Dog Waste Station Service & Supplies	1,500.00	0.00	1,500.00	100 %
Event Services & Supplies	500.00	0.00	500.00	100 %
Undesignated Reserve				
Miscellaneous	<u>2,500.00</u>	<u>0.00</u>	<u>2,500.00</u>	<u>100 %</u>
Total Expenditures	<u>490,375.00</u>	<u>38,191.00</u>	<u>452,184.00</u>	<u>92 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>4,359.00</u>	<u>4,359.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources over Expenditures/Other Uses	<u>0.00</u>	<u>4,359.00</u>	<u>4,359.00</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0.00</u>	<u>4,359.00</u>	<u>4,359.00</u>	<u>0 %</u>

Hilltop CDD
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked

Bank Balance	5,138.96
Less Outstanding Checks/Vouchers	50.00
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	5,088.96
Balance Per Books	<u>5,088.96</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: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1013	6/2/2022	meeting room rental	<u>50.00</u>	Ballantrae CD
Outstanding Checks/Vouchers			<u>50.00</u>	

Hilltop CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1022	7/7/2022	System Generated Check/Voucher	2,505.56	Inframark LLC
1024	7/27/2022	System Generated Check/Voucher	200.00	John C. Blakley
1025	7/27/2022	System Generated Check/Voucher	200.00	Lee R. Thompson
1026	8/11/2022	System Generated Check/Voucher	1,049.50	Tampa Bay Times
1027	8/19/2022	System Generated Check/Voucher	3,708.00	Erin McCormick Law PA
1028	8/19/2022	System Generated Check/Voucher	465.70	Tampa Bay Times
004	8/22/2022	August Service Charges	<u>22.28</u>	
Cleared Checks/Vouchers			<u>8,151.04</u>	

Hilltop CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 08/31/2022
Reconciliation Date: 8/31/2022
Status: Locked
Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
013	8/4/2022	July Clubhouse Income	150.00	
014	8/8/2022	July Clubhouse Income	<u>150.00</u>	
Cleared Deposits			<u>300.00</u>	