

**HILLTOP POINT
COMMUNITY DEVELOPMENT
DISTRICT**

**JANUARY 26, 2024
AGENDA PACKAGE**



2005 PAN AM CIRLE SUITE 300
TAMPA FL, 33607

Hilltop Point Community Development District

Board of Supervisors

Tatiana Pagan, Chairman
Stephen Bennett, Vice Chairperson
John Blakley, Assistant Secretary
Lee Thompson, Assistant Secretary
Betty Valenti, Assistant Secretary

District Staff

Bryan Radcliff, District Manager
Erin McCormick, District Counsel
Tonja Stewart, District Engineer

Meeting Agenda

Friday, January 26, 2024 at 10:00 A.M.

All cellular phones and pagers must be turned off during the meeting. Please let us know at least 24 hours in advance if you are planning to call into the meeting

REGULAR MEETING OF BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. BUSINESS ITEMS

- A. Discussion and Approval of Supplemental Assessment Methodology Report
- B. Acceptance of Financial Report for Fiscal Year Ending September 30, 2022

3. CONSENT AGENDA

- A. Approval of Minutes of the October 27, 2023, & December 18, 2023, Regular Meeting
- B. Consideration of Operation and Maintenance Expenditures October-December 2023
- C. Acceptance of the Financials and Approval of the Check Register for December 2023

4. STAFF REPORTS

- A. District Counsel
- B. District Manager
 - i. Community Inspections Report
- C. District Engineer

5. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

6. ADJOURNMENT

*Next regularly scheduled meeting is February 23, 2024 at 10:00 A.M.

Second Order of Business

2A.

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT

TRUE-UP PAYMENT MEMORANDUM – LOTS 67-69

JANUARY 14, 2024

OVERVIEW

This report is intended to summarize the actions taken between M/I Homes of Tampa, LLC (the “Developer”) and the Hilltop Community Development District (the “District”) as it pertains to three (3) lots formerly contemplated within the master development plan. The District’s Series 2022 Bonds are separated into two development areas, namely Assessment Area One as encumbered by the Series 2022-1 Bonds and Assessment Area Two as encumbered by the Series 2022-2 Bonds. Lot composition and financial implications are detailed below. The three lots subject to this report are Lots 67, 68, and 69 contained within Assessment Area One and detailed with additional information in attached *Exhibit A*.

Series 2022-1 Bonds:

PRODUCT	PER UNIT EAU	TOTAL EAUs	% OF EAUs	UNITS	TOTAL PRINCIPAL	ANNUAL ASSMT. (2)	TOTAL PRINCIPAL
Single Family 54'	1.000	249.00	100.00%	249	5,010,000	357,487	20,120.00

Series 2022-2 Bonds:

PRODUCT	PER UNIT EAU	TOTAL EAUs	% OF EAUs	UNITS	TOTAL PRINCIPAL	ANNUAL ASSMT. (2)	TOTAL PRINCIPAL
Single Family 54'	1.000	172.00	100.00%	172	3,365,000	247,021	19,564.00

DISTRICT OVERVIEW

The District area encompasses 114.91 +/- acres, more or less, and is located entirely within Pasco County, Florida, within Section 2 and 11, Township 25 South, and Range 21 East. The primary developer of the Assessable Property is M/I Homes of Tampa, LLC, who has created the overall development plan as outlined and supported by the District Engineer. The development plan for the District contemplates two phases consisting of 421 single-family residential units.

ASSESSMENT METHODOLOGY REPORT & TRUE-UP PROVISIONS

The District issued its Series 2022 Bonds on May 26, 2022, which were subject to the First Supplemental Assessment Methodology Report Series 2022-1 Bonds and Series 2022-2 Bonds, dated May 26, 2022 (the “Methodology Report”). The Methodology Report outlined the allocation of assessments to

each of the assessable units within the development. Additionally, true-up provisions are outlined within Section X of the Methodology Report. In the event the Developer's ultimate plan of development results in reduced density in the aggregate, the Developer is financially obligated to provide financial compensation in an amount necessary to bring assessments back in parity with the par value of bonds outstanding.

M/I HOMES REQUEST FOR ESTOPPEL AND BOND PREPAYMENT

In August 2023, the Developer declared their intent to convey Lots 67, 68, and 69 to the District and made a formal request for a CDD estoppel. At this time, the District supplied the estoppel to the Developer, and payment was received in August 2023 for the full amount of principal and interest outstanding on the subject parcels. Lien releases were subsequently provided to the Developer evidencing satisfaction of all outstanding liens.

SERIES 2022-1 BONDS – FINANCIAL IMPLICATIONS

Upon receipt of payment, the District deposited principal amounts to the prepayment account within the trust estate managed by US Bank. Amounts on deposit will be used to redeem a commensurate amount of bonds in \$5,000 denominations at the semi-annual bond call. This amount will reduce the outstanding par value of bonds such that future assessments levied on unpaid parcels will be sufficient to service the new par value of bonds.

This transaction will not require a modified assessment allocation methodology, as the methodology remains consistent with the terms outlined within the Methodology Report. Additionally, the full true-up payment was collected from the Developer, enabling the District to satisfy its future debt service obligations.

It should be noted that the three-unit density reduction will result in fewer units to allocate Operations & Maintenance assessments across, which will create an increase in assessments on remaining assessable units if a comparable annual budget is adopted in the ensuing fiscal year.

EXHIBIT A

02-25-21-0040-00000-0670

02-25-21-0040-00000-0680

02-25-21-0040-00000-0690

HILLTOP POINT REPLAT PB 88 PG 099 LOT 67

HILLTOP POINT REPLAT PB 88 PG 099 LOT 68

HILLTOP POINT REPLAT PB 88 PG 099 LOT 69

2B.

**HILLTOP POINT
COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
FINANCIAL REPORT
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO
SEPTEMBER 30, 2022**

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Hilltop Point Community Development District
City of Dade City, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Hilltop Point Community Development District, City of Dade City, Florida ("District") as of and for the period from inception January 11, 2022 to September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District, as of September 30, 2022, and the respective changes in financial position thereof for period from inception January 11, 2022 to September 30, 2022 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c), but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

November 2, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Hilltop Point Community Development District, City of Dade City, Florida ("District") provides a narrative overview of the District's financial activities for the period from inception January 11, 2022 to September 30, 2022. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Government Accounting Standards Board Statement ("GASB") No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of significant operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal period resulting in a net position deficit balance of (\$614,200).
- The change in the District's total net position was (\$614,200), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2022, the District's governmental funds reported combined ending fund balances of \$2,022,613, an increase of \$2,022,613. A portion of the fund balance is restricted for debt service and capital projects, and the remainder is unassigned deficit fund balance in the general fund.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessments and Developer contributions. The District does not have any business-type activities. The governmental activities of the District include general government (management) and maintenance functions.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category, governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflow of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund and capital projects fund, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, liabilities exceeded assets at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

NET POSITION SEPTEMBER 30,	
	2022
Assets, excluding capital assets	\$ 2,056,716
Capital assets, net of depreciation	5,915,854
Total assets	7,972,570
Current liabilities	233,545
Long-term liabilities	8,353,225
Total liabilities	8,586,770
Net Position	
Net investment in capital assets	(2,437,371)
Restricted	1,823,171
Total net position	\$ (614,200)

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used.

The District's net position decreased during the period from inception January 11, 2022 to September 30, 2022. The majority of the decrease is the result of bond issuance cost and interest expense related to the Series 2022 Bonds.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO SEPTEMBER 30, 2022	
	<u>2022</u>
Revenues:	
Program revenues	
Charges for services	\$ 299
Operating grants and contributions	55,755
Capital grants and contributions	<u>8</u>
Total revenues	<u>56,062</u>
Expenses:	
General government	55,542
Maintenance and operations	505
Bond issuance costs	401,043
Interest	<u>213,172</u>
Total expenses	<u>670,262</u>
Change in net position	(614,200)
Net position - beginning	<u>-</u>
Net position - ending	<u><u>\$ (614,200)</u></u>

As noted above and in the statement of activities, the cost of all governmental activities during the period from inception January 11, 2022 to September 30, 2022 was \$670,262. The costs of the District's activities were partially funded by program revenues. Program revenues are comprised primarily of developer contributions. The majority of the expenses was the result of Bond issuance costs and interest for the Series 2022 Bonds.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception January 11, 2022 to September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$5,915,854 invested in capital assets for its governmental activities. No depreciation has been taken as the assets are still under construction. More detailed information about the District's capital assets is presented in the notes of the financial statements.

Capital Debt

At September 30, 2022, the District had \$8,375,000 in Bonds outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

It is anticipated that the general operations of the District will increase as the District is being built out.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, land owners, taxpayers, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Hilltop Point Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, FL 33071.

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 1,815
Due from Developer	13,498
Restricted assets:	
Cash	4,375
Investments	2,037,028
Capital assets:	
Nondepreciable	5,915,854
Total assets	<u>7,972,570</u>
LIABILITIES	
Accounts payable and accrued expenses	20,605
Accrued interest payable	212,940
Non-current liabilities:	
Due within one year	75,000
Due in more than one year	8,278,225
Total liabilities	<u>8,586,770</u>
NET POSITION	
Net investment in capital assets	(2,437,371)
Restricted for debt service	432,525
Restricted for capital projects	1,390,646
Total net position	<u>\$ (614,200)</u>

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO SEPTEMBER 30, 2022**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government:					
Governmental activities:					
General government	\$ 55,542	\$ -	\$ 55,748	\$ -	\$ 206
Maintenance and operations	505	299	-	8	(198)
Bond issuance costs	401,043	-	-	-	(401,043)
Interest on long-term debt	213,172	-	7	-	(213,165)
Total governmental activities	670,262	299	55,755	8	(614,200)
Change in net position					(614,200)
Net position - beginning					-
Net position - ending					<u>\$ (614,200)</u>

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
ASSETS				
Cash	\$ 1,815	\$ -	\$ 4,375	\$ 6,190
Investments	-	645,465	1,391,563	2,037,028
Due from Developer	13,498	-	-	13,498
Due from other funds	5,292	-	-	5,292
Total assets	<u>\$ 20,605</u>	<u>\$ 645,465</u>	<u>\$ 1,395,938</u>	<u>\$ 2,062,008</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 20,605	\$ -	\$ -	\$ 20,605
Due to other funds	-	-	5,292	5,292
Total liabilities	<u>20,605</u>	<u>-</u>	<u>5,292</u>	<u>25,897</u>
Deferred Inflows of Resources:				
Unavailable revenue	13,498	-	-	13,498
Total deferred inflows of resources	<u>13,498</u>	<u>-</u>	<u>-</u>	<u>13,498</u>
Fund balances:				
Restricted for:				
Debt service	-	645,465	-	645,465
Capital projects	-	-	1,390,646	1,390,646
Assigned to:				
Unassigned	(13,498)	-	-	(13,498)
Total fund balances	<u>(13,498)</u>	<u>645,465</u>	<u>1,390,646</u>	<u>2,022,613</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 20,605</u>	<u>\$ 645,465</u>	<u>\$ 1,395,938</u>	<u>\$ 2,062,008</u>

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 2,022,613

Amounts reported for governmental activities in the statement of net position
are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	5,915,854	
Accumulated depreciation	-	5,915,854

Assets that are not available to pay for current-period expenditures are deferred in the fund statements.		13,498
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Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(212,940)	
Original issue discount	21,775	
Bonds payable	(8,375,000)	(8,566,165)
Net position of governmental activities		\$ (614,200)

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO SEPTEMBER 30, 2022**

	Major Funds			Total
	General	Debt Service	Capital Projects	Governmental Funds
REVENUES				
Developer contributions	\$ 42,250	\$ -	\$ -	\$ 42,250
Miscellaneous income	299	-	-	299
Interest income	-	7	8	15
Total revenues	42,549	7	8	42,564
EXPENDITURES				
Current:				
General government	55,542	-	-	55,542
Maintenance and operations	505	-	-	505
Debt Service:				
Bond cost of issuance	-	-	401,043	401,043
Capital outlay	-	-	5,915,854	5,915,854
Total expenditures	56,047	-	6,316,897	6,372,944
Excess (deficiency) of revenues over (under) expenditures	(13,498)	7	(6,316,889)	(6,330,380)
OTHER FINANCING SOURCES (USES)				
Bond (discount)/premium	-	-	(22,007)	(22,007)
Bond proceeds	-	645,458	7,729,542	8,375,000
Total other financing sources (uses)	-	645,458	7,707,535	8,352,993
Net change in fund balances	(13,498)	645,465	1,390,646	2,022,613
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (13,498)	\$ 645,465	\$ 1,390,646	\$ 2,022,613

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds \$ 2,022,613

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures, however, in the statement of activities, the cost of those assets is eliminated and capitalized in the statement of net position. 5,915,854

Governmental funds report debt proceeds as financial resources when debt is first issued, whereas these amounts are eliminated in the statement of activities and recognized as long-term liabilities in the statement of net position. (8,375,000)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental fund financial statements. 13,498

In connection with the issuance of the Bonds, the original issue discount/premium is reported as a financing use/source when debt is first issued, whereas this amount is eliminated in the statement of activities and decreases/increases long-term liabilities in the statement of net position. 22,007

Expenses reported in the statement of activities that do not require the use of current financial resources are not reported as expenditures in the funds. The details of the differences are as follows:

Amortization of original issue discount	(232)
Change in accrued interest	(212,940)
Change in net position of governmental activities	<u>\$ (614,200)</u>

See notes to the financial statements

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Hilltop Point Community Development District ("District") was established on January 11, 2022, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes, by City of Dade City Ordinance 2021-25. The District's boundaries were amended on April 12, 2022 by City of Dade City Ordinance 2022-12 to add approximately 54 acres. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by the owners of the property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes. At September 30, 2022, three of the Board members are affiliated with MI Homes (the Developer).

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment; operating-type special assessments for maintenance and debt service are treated as charges for services and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments are non-ad valorem assessments on all platted lots within the District. Assessments are levied each November 1 on property as of the previous January 1 to pay for the operations and maintenance of the District. The fiscal year for which annual assessments are levied begins on October 1 with discounts available for payments through February 28 and become delinquent on April 1. For debt service assessments, amounts collected as advance payments are used to prepay a portion of the Bonds outstanding. Otherwise, assessments are collected annually to provide funds for the debt service on the portion of the Bonds which are not paid with prepaid assessments.

Assessments and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Fund

The debt service fund is used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

Capital Projects Fund

This fund accounts for the financial resources to be used for the acquisition or construction of major infrastructure within the District.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

No depreciation has been taken during the period from inception January 11, 2022 to September 30, 2022 as the District's infrastructure and other capital assets are under construction.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Fund Equity/Net Position (Continued)

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2022:

	Amortized cost	Credit Risk	Maturities
US Bank Commercial Paper Sweep	\$ 2,037,028	N/A	Not available
Total Investments	<u>\$ 2,037,028</u>		

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. Accordingly, the District's investments have been reported at amortized cost above.

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at September 30, 2022 were as follows:

Fund	Receivable	Payable
General	\$ 5,292	\$ -
Capital projects	-	5,292
Total	<u>\$ 5,292</u>	<u>\$ 5,292</u>

The outstanding balances between funds result primarily from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made. In the case of the District, the balances between the general fund and the capital projects fund relate to capital project fund expenses paid by the general fund.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the period from inception January 11, 2022 to September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ -	\$ 5,915,854	\$ -	\$ 5,915,854
Total capital assets, not being depreciated	-	5,915,854	-	5,915,854
 Governmental activities capital assets, net	 \$ -	 \$ 5,915,854	 \$ -	 \$ 5,915,854

The infrastructure intended to serve the District has been estimated at a total cost of approximately \$19,570,931 to be built in two phases. The infrastructure will include water management and control facilities, potable water, sewer and wastewater management, roadways, recreational facilities, landscaping and hardscape. The Series 2022 Bonds are expected to finance a portion of the Series 2022 Project, with the remainder to be completed by the Developer. Upon completion, certain infrastructure improvements are to be conveyed to others for ownership and maintenance responsibilities. The Developer is managing the construction project, therefore all of the partially constructed infrastructure was acquired from the Developer in the current period.

NOTE 7 – LONG-TERM LIABILITIES

Series 2022

In June 2022, the District issued \$5,010,000 of Special Assessment Revenue Bonds, Series 2022-1 and \$3,365,000 of Special Assessment Revenue Bonds, Series 2022-2. The Series 2022-1 Bonds consists of multiple term bonds with due dates ranging from May 1, 2027 to May 1, 2052, and interest rates ranging from 4.6% - 5.375%. The Series 2022-2 Bonds consists of multiple term bonds with due dates ranging from May 1, 2027 to May 1, 2053, and interest rates ranging from 4.75% - 5.6%. The Bonds were issued to finance the acquisition and construction of certain improvements for the benefit of the District. Interest is to be paid semiannually on each May 1 and November 1, commencing November 1, 2022. Principal on the Series 2022-1 Bonds is to be paid serially commencing May 1, 2023 through May 1, 2052. Principal on the Series 2022-2 Bonds is to be paid serially commencing May 1, 2024 through May 1, 2053.

The Series 2022 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are also subject to extraordinary mandatory redemption prior to maturity by the Issuer in whole or in part, if certain events occur as outlined in the Bond Indenture.

The Bond Indenture established a debt service reserve requirement as well as other restrictions and requirements relating principally to the use of proceeds to pay for the infrastructure improvements and the procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2022.

Long-term Debt Activity

Changes in long-term liability activity for the period from inception January 11, 2022 to September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable					
Series 2022-1	\$ -	\$ 5,010,000	\$ -	\$ 5,010,000	\$ 75,000
Less Bond discount	-	13,371	145	13,226	-
Series 2022-2	-	3,365,000	-	3,365,000	-
Less Bond discount	-	8,636	87	8,549	-
Total	\$ -	\$ 8,352,993	\$ 232	\$ 8,353,225	\$ 75,000

NOTE 7 – LONG-TERM LIABILITIES (Continued)

At September 30, 2022, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 75,000	\$ 400,745	\$ 475,745
2024	120,000	441,823	561,823
2025	130,000	436,235	566,235
2026	135,000	430,180	565,180
2027	145,000	423,895	568,895
2028-2032	830,000	2,005,848	2,835,848
2033-2037	1,075,000	1,768,995	2,843,995
2038-2042	1,395,000	1,452,953	2,847,953
2043-2047	1,835,000	1,033,014	2,868,014
2048-2052	2,410,000	472,494	2,882,494
2053	225,000	12,600	237,600
Total	<u>\$ 8,375,000</u>	<u>\$ 8,878,782</u>	<u>\$ 17,253,782</u>

NOTE 8 – DEVELOPER TRANSACTIONS

The Developer owns the land within the District and has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$42,250. In addition the District reports a receivable and unavailable revenues of \$13,498 at September 30, 2022.

NOTE 9 – CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which would have a material adverse effect on the District's operations.

NOTE 10 – DEFICIT FUND EQUITY

The general fund had a deficit fund balance of (\$13,498) at September 30, 2022. The deficit will be covered by a contribution from the Developer in the subsequent period.

NOTE 11 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers (Board appointed non-voting positions) of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 12 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. Subsequent to the end of the current period, the District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims since inception of the District.

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE PERIOD FROM INCEPTION JANUARY 11, 2022 TO SEPTEMBER 30, 2022**

	Budgeted Amounts		Variance with Final Budget -
	Original and Final	Actual Amounts	Positive (Negative)
REVENUES			
Assessments	\$ 310,575	\$ -	\$ (310,575)
Developer contributions	-	42,250	42,250
Miscellaneous revenue	-	299	299
Total revenues	<u>310,575</u>	<u>42,549</u>	<u>(268,026)</u>
EXPENDITURES			
Current:			
General government	68,875	55,542	13,333
Maintenance and operations	235,700	505	235,195
Parks and recreation	6,000	-	6,000
Total expenditures	<u>310,575</u>	<u>56,047</u>	<u>254,528</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(13,498)</u>	<u>\$ (13,498)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ (13,498)</u>	

See notes to required supplementary information

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the General Fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception January 11, 2022 to September 30, 2022.

**HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
CITY OF DADE CITY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)**

<u>Element</u>	<u>Comments</u>
Number of district employees compensated at 9/30/2022	None
Number of independent contractors compensated in September 2022	None
Employee compensation for FYE 9/30/2021 (paid/accrued)	\$0.00
Independent contractor compensation for FYE 9/30/2022	\$0.00
Construction projects to begin on or after October 1; (>\$65K)	N/A
Budget variance report	See page 21 of annual financial report
Ad Valorem taxes;	Not applicable
Millage rate FYE 9/30/2022	Not applicable
Ad valorem taxes collected FYE 9/30/2022	Not applicable
Outstanding Bonds:	Not applicable
Non ad valorem special assessments;	
Special assessment rate FYE 9/30/2022	Operations and maintenance - \$0 Debt service - \$0
Special assessments collected FYE 9/30/2022	
Outstanding Bonds:	
Series 2022-1, due May 1, 2052	see Note 7 for details
Series 2022-2, due May 1, 2053	see Note 7 for details



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Supervisors
Hilltop Point Community Development District
City of Dade City, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Hilltop Point Community Development District, City of Dade City, Florida ("District") as of and for the period from inception January 11, 2022 to September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated November 2, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 2, 2023



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
 REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
 RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
 Hilltop Point Community Development District
 City of Dade City, Florida

We have examined Hilltop Point Community Development District, City of Dade City, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida for the period from inception January 11, 2022 to September 30, 2022. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception January 11, 2022 to September 30, 2022.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Hilltop Point Community Development District, City of Dade City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

November 2, 2023



Grau & Associates

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Hilltop Point Community Development District
City of Dade City, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Hilltop Point Community Development District, City of Dade City, Florida ("District") as of and for the period from inception January 11, 2022 to September 30, 2022, and have issued our report thereon dated November 2, 2023.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated November 2, 2023, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General of the state of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Hilltop Point Community Development District, City of Dade City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Hilltop Point Community Development District, City of Dade City, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

November 2, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Not applicable. First year audit.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the period from inception January 11, 2022 to September 30, 2022.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the period from inception January 11, 2022 to September 30, 2022.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2022. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 23.

Third Order of Business

3A.

**MINUTES OF MEETING
HILLTOP POINT
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Hilltop Point Community Development District was held on Friday, October 27, 2023, and called to order at 10:58 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638.

Present and constituting a quorum were:

Tatiana Pagan	Chairperson
Stephen Bennett	Assistant Secretary
Lee Thompson	Assistant Secretary
John Blakley	Assistant Secretary
Betty Valenti	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Erin McCormick	District Counsel
Gary Schwartz	Field Manager
Scott Clarson	LMP
Bill Leavens	LMP

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Radcliff called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS

Business Items

A. Approval of Temporary Easement Agreement

- The Board reviewed the Temporary Easement Agreement prepared by Ms. McCormick and authorized the CDD to maintain these easements on privately owned lots.

<p>On MOTION by Ms. Valenti seconded by Ms. Pagan, with all in favor, the Temporary Easement Agreement, was approved and the CDD was authorized to maintain easement on privately owned lots. 5-0</p>

B. Discussion of Landscape RFP

- The Board reviewed the bid package submitted by *LMP* for landscape services.

Unapproved

October 27, 2023

HILLTOP POINT CDD

- Mr. Carlson and Mr. Leavens from *LMP* addressed the Board and answered any questions regarding their proposal, which will be effective December 1, 2023.
- The Board discussed termination of *Yellowstone Landscape Services*.

On MOTION by Ms. Pagan seconded by Ms. Valenti, with all in favor, the termination of *Yellowstone Landscape Service* was approved, and the subsequent hiring of *LMP* effective December 1, 2023. 5-0

THIRD ORDER OF BUSINESS**Consent Agenda**

- A. Approval of Minutes of the September 22, 2023, Regular Meeting**
- B. Consideration of Operation and Maintenance Expenditures September 2023**
- C. Acceptance of the Financials and Approval of the Check Register for September 2023**

On MOTION by Mr. Blakley seconded by Ms. Valenti, with all in favor, the Consent Agenda, was approved. 5-0

FOURTH ORDER OF BUSINESS**Attorney's Report****FIFTH ORDER OF BUSINESS****Engineer's Report****SIXTH ORDER OF BUSINESS****Manager's Report**

There being no reports, the next order of business followed.

SEVENTH ORDER OF BUSINESS**Supervisors' Requests or Comments**

Mr. Bennett shared an update on the amenity construction.

EIGHTH ORDER OF BUSINESS**Public Comments**

There being none, the next order of business followed.

NINTH ORDER OF BUSINESS**Adjournment**

There being no further business,

On MOTION by Mr. Thompson seconded by Mr. Bennett, with all in favor, the meeting was adjourned at 11:18 a.m.

Bryan Radcliff
District Manager

Tatiana Pagan
Chairperson

**MINUTES OF MEETING
HILLTOP POINT
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of Hilltop Point Community Development District was held on Monday, December 18, 2023, and called to order at 10:25 a.m. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638.

Present and constituting a quorum were:

Tatiana Pagan	Chairperson
John Blakley	Assistant Secretary
Lee Thompson	Assistant Secretary
Betty Valenti	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Erin McCormick	District Counsel

The following is a summary of the discussions and actions taken.

FIRST ORDER OF BUSINESS

Call to Order/Roll Call

Mr. Radcliff called the meeting to order, and a quorum was established.

SECOND ORDER OF BUSINESS

Business Items

A. Consideration of Conveyance of Lots 67, 68 and 69 from MI Homes to Hilltop Point CDD

- The Board reviewed a Bill of Sale and Warranty Deed conveying the lots.
- The Board requested Ms. McCormick and Mr. Radcliff prepare an update for the Board to present at the next meeting regarding the impact the conveyance will have on assessments and the Methodology Report.

On MOTION by Mr. Thompson seconded by Ms. Valenti, with all in favor, the Attorney and District Manager were authorized to prepare an update regarding impacts affecting assessments and Methodology Report for consideration at the next meeting. 4-0
--

THIRD ORDER OF BUSINESS

Consent Agenda

There being no Consent Agenda Items, the next order of business followed.

December 18, 2023

HILLTOP POINT CDD

FOURTH ORDER OF BUSINESS**Staff Reports****A. District Counsel**

There being no additional reports, the next order of business followed.

B. District Manager

- Mr. Radcliff updated the Board regarding fence damage.

C. District Engineer

There being no report, the next order of business followed.

FIFTH ORDER OF BUSINESS**Board of Supervisors' Requests****Comments**

There being none, the next order of business followed.

SIXTH ORDER OF BUSINESS**Adjournment**

There being no further business,

On MOTION by Mr. Thompson seconded by Mr. Blakley with all in favor, the meeting was adjourned at 10:34 a.m.

Bryan Radcliff
District Manager

Tatiana Pagan
Chairperson

3B.

October 2023 Meeting

HILLTOP POINT CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
YELLOWSTONE LANDSCAPE	TM 606519	\$2,354.00		LANDSCAPE - OCTOBER 2023
Monthly Contract Subtotal		\$2,354.00		
Variable Contract		\$0.00		
Variable Contract Subtotal		\$0.00		
Utilities				
TAMPA ELECTRIC	221008701015 101923	\$1,856.93		ELECTRICITY SERVICE - 08/23/23-09/22/23
Utilities Subtotal		\$1,856.93		
Regular Services				
DEPARTMENT OF ECONOMIC	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
EGIS INSURANCE ADVISORS	19646	\$2,860.00		POLICY RENEWAL EFFECTIVE 10/01/23
ERIN MCCORMICK LAW PA	10697	\$2,926.00		GENERAL REP. - THRU 10/10/23
GRAU AND ASSOCIATES	24745	\$3,700.00		AUDIT FYE 09/30/2022
TAMPA BAY TIMES	308170 100423	\$148.00		MEETING SCHEDULE AD
Regular Services Subtotal		\$9,809.00		
Additional Services		\$0.00		
Additional Services Subtotal		\$0.00		
TOTAL		\$14,019.93		

Approved (with any necessary revisions noted):

October 2023 Meeting

HILLTOP POINT CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature:

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



INVOICE

INVOICE #	INVOICE DATE
TM 606519	10/1/2023
TERMS	PO NUMBER
Net 30	

Bill To:

Hilltop Point CDD
c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Property Name: Hilltop Point CDD

Invoice Due Date: October 31, 2023

Invoice Amount: \$2,354.00

Description	Current Amount
Monthly Landscape Maintenance October 2023	\$2,354.00

Invoice Total **\$2,354.00**

Excellence

IN COMMERCIAL LANDSCAPING

Should you have any questions or inquiries please call (386) 437-6211.

Statement Date: September 28, 2023



HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
38375 CLINTON AVE
DADE CITY, FL 33525

Amount Due: \$1,856.93

Due Date: October 19, 2023

Account #: 221008701015

Account Summary

Current Service Period: August 23, 2023 - September 22, 2023

Previous Amount Due \$1,856.93

Payment(s) Received Since Last Statement -\$1,856.93

Current Month's Charges \$1,856.93

Amount Due by October 19, 2023 \$1,856.93

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view your account online.

SEE HOW YOU CAN SAVE

with tips
from our
energy
experts.



TampaElectric.com/BizSavingsTips

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com

To ensure prompt credit, please return stub portion of this bill with your payment.



Account #: 221008701015

Due Date: October 19, 2023

Received

OCT 04 2023

Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$1,856.93

Payment Amount: \$ _____

685951746321

00000757 FTECO109282323053410 00000 03 01000000 13742 007

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:

TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6859517463212210087010150000001856930



Service For:
38375 CLINTON AVE
DADE CITY, FL 33525

Account #: 221008701015
Statement Date: September 28, 2023
Charges Due: October 19, 2023

Service Period: Aug 23, 2023 - Sep 22, 2023

Rate Schedule: Lighting Service

Charge Details

Important Messages

Great News! You're in control of when we communicate with you. Log into TECOaccount.com/Notifications to select when you want to receive our electronic account notifications.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	688 kWh @ \$0.03511/kWh	\$24.16
Fixture & Maintenance Charge	43 Fixtures	\$396.89
Lighting Pole / Wire	43 Poles	\$1385.89
Lighting Fuel Charge	688 kWh @ \$0.05169/kWh	\$35.56
Storm Protection Charge	688 kWh @ \$0.01466/kWh	\$10.09
Clean Energy Transition Mechanism	688 kWh @ \$0.00036/kWh	\$0.25
Storm Surcharge	688 kWh @ \$0.00326/kWh	\$2.24
Florida Gross Receipt Tax		\$1.85

Lighting Charges

\$1,856.93

Total Current Month's Charges

\$1,856.93

00000757-0001898-Page 2 of 14

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways to Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.

Florida Department of Economic Opportunity, Special District Accountability Program

Fiscal Year 2023 - 2024 Special District State Fee Invoice and Profile Update

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/02/2023				Invoice No: 89472
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/01/2023: \$175.00

STEP 1: Review the following profile and make any needed changes.

1. Special District's Name, Registered Agent's Name and Registered Office Address:

000783

Hilltop Point Community Development District

Mr. Brian K. Lamb

Inframark LLC

2005 Pan Am Circle, Suite 300

Tampa, Florida 33607



FLORIDA DEPARTMENT of
ECONOMIC OPPORTUNITY

Received

OCT 05 2023

- 2. Telephone: 813-397-5121 Ext:
- 3. Fax: 813-873-7070
- 4. Email: brian.lamb@inframark.com
- 5. Status: Independent
- 6. Governing Body: Elected
- 7. Website Address: hilltoppointcdd.com
- 8. County(ies): Pasco
- 9. Special Purpose(s): Community Development
- 10. Boundary Map on File: 04/28/2022
- 11. Creation Document on File: 01/12/2022
- 12. Date Established: 01/11/2022
- 13. Creation Method: Local Ordinance
- 14. Local Governing Authority: City of Dade City
- 15. Creation Document(s): City Ordinances 2021-25 and 2022-12
- 16. Statutory Authority: Chapter 190, Florida Statutes
- 17. Authority to Issue Bonds: Yes
- 18. Revenue Source(s): Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature: _____

Date: _____

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.

a. Pay the Annual Fee: Pay the annual fee online by following the instructions at www.Floridajobs.org/SpecialDistrictFee or by check payable to the Florida Department of Economic Opportunity.

b. Or, Certify Eligibility for the Zero Fee: By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.

STEP 5: Mail this document and payment (if paying by check) to the Florida Department of Economic Opportunity, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to (850) 717-8430.

INVOICE



Hilltop Point CDD
c/o Inframark
2005 Pan Am Circle, Ste 300
Tampa, FL 33607

Customer	Hilltop Point CDD
Acct #	1277
Date	09/14/2023
Customer Service	Charisse Bitner
Page	1 of 1

Payment Information	
Invoice Summary	\$ 5,200.00
Payment Amount	
Payment for:	Invoice#19646
100123957	

Thank You

Please detach and return with payment



Customer: Hilltop Point CDD

Invoice	Effective	Transaction	Description	Amount
19646	10/01/2023	Renew policy	Policy #100123957 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/14/2023	5,200.00
				Total
				\$ 5,200.00

Thank You

FOR PAYMENTS SENT OVERNIGHT:
Bank of America Lockbox Services, Lockbox 748555, 6000 Feldwood Rd. College Park, GA 30349

Remit Payment To: Egis Insurance Advisors

(321)233-9939

Date

P.O. Box 748555
Atlanta, GA 30374-8555

scclimer@egisadvisors.com

09/14/2023



Erin McCormick | Law, PA

Erin McCormick, Esq.

Hilltop Point CDD

Ms. Teresa Farlow
2005 Pan Am Circle
Suite 300

Tampa, FL 33607

Email: districtinvoices@inframark.com; teresa.farlow@inframark.com

Invoice Date	Invoice Number
10/10/2023	10697
Terms	Service Through
	10/10/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
08/21/2023	Erin R McCormick	Review of Agenda, Minutes and backup materials for Board of Supervisors meeting; telephone conference with Tatiana Pagan; email to Tonja Stewart;	1.00	\$ 385.00
08/23/2023	Erin R McCormick	Travel to and attend Board of Supervisors meeting; conference with Stephen Bennett and review map provided concerning District	1.40	\$ 539.00
08/24/2023	Erin R McCormick	Finalize and transmit Agreement for District Engineering Services to Tatiana Pagan, Bryan Radcliff and Tonja Stewart [CLIENT COURTESY - NO CHARGE]	0.20	\$ 0.00
08/25/2023	Erin R McCormick	Review of email from Tatiana Pagan and executed Agreement for District Engineering Services; email to Bryan Radcliff and Tonja Stewart regarding above; [CLIENT COURTESY - NO CHARGE]	0.20	\$ 0.00
08/28/2023	Erin R McCormick	Email to Bryan Radcliff regarding follow up on District Engineering Agreements [CLIENT COURTESY - NO CHARGE]	0.10	\$ 0.00
09/04/2023	Erin R McCormick	Review of emails from Bryan Radcliff and Tatiana Pagan regarding District Engineering Agreement	0.10	\$ 38.50
09/12/2023	Erin R McCormick	Receipt of email from Bryan Radcliff and fully executed District Engineering Agreement; telephone conference with Bryan Radcliff regarding changing landscape maintenance company;	0.30	\$ 115.50
09/18/2023	Erin R McCormick	Review of Agenda, Minutes and backup materials for Board of Supervisors meeting	0.40	\$ 154.00
09/20/2023	Erin R McCormick	Prepare for Board of Supervisors meeting; telephone conference with Bryan Radcliff regarding items for Board of Supervisors meeting;	0.40	\$ 154.00
09/22/2023	Erin R McCormick	Travel to and attend Board of Supervisors meeting; review of audit confirmation request;	1.50	\$ 577.50

Hilltop Point**CDD Ms.**

Teresa Farlow

2005 Pan Am

Circle Suite 300

Tampa, FL 33607

Email: districtinvoices@inframark.com; teresa.farlow@inframark.com

Invoice Date	Invoice Number
10/10/2023	10697
Terms	Service Through
	10/10/2023

09/25/2023	Erin R McCormick	Telephone conference with Bryan Radcliff and Tatiana Pagan regarding Landscape Maintenance Proposal Package;	0.30	\$ 115.50
09/29/2023	Erin R McCormick	Review of Landscape Maintenance RFP documents; prepare modifications and comments to Bid Form and Scope of Work; prepare Proposer Qualification Statement; email to Bryan Radcliff and Tatiana Pagan regarding above; prepare audit response letter	2.20	\$ 847.00

Total Hours	8.10 hrs
Total Work	\$ 2,926.00
Total Invoice Amount	\$ 2,926.00
Previous Balance	\$ 7,569.09
9/13/2023 Payment - Check Split Payment	(\$4,258.09)
9/29/2023 Payment - Check Split Payment	(\$3,311.00)
Balance (Amount Due)	\$ 2,926.00

Tampa Bay Times

tampabay.com

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
10/ 4/23	HILLTOP CDD	
Billing Date	Sales Rep	Customer Account
10/04/2023	Deirdre Bonett	320570
Total Amount Due	Ad Number	
\$148.00	0000308170	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/04/23	10/04/23	0000308170	Times	Legals CLS	Meeting Schedule	1	2x61 L	\$144.00
10/04/23	10/04/23	0000308170	Tampabay.com	Legals CLS	Meeting Schedule AffidavitMaterial	1	2x61 L	\$0.00 \$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE

Tampa Bay Times

tampabay.com

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

Toll Free Phone: 1 (877) 321-7355

ADVERTISING INVOICE

Thank you for your business.

Advertising Run Dates	Advertiser Name	
10/ 4/23	HILLTOP CDD	
Billing Date	Sales Rep	Customer Account
10/04/2023	Deirdre Bonett	320570
Total Amount Due	Ad Number	
\$148.00	0000308170	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

HILLTOP CDD

2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Schedule** was published in said newspaper by print in the issues of: **10/ 4/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pasco** County, Florida and that the said newspaper has heretofore been continuously published in said **Pasco** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pasco** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

DB

Signature Affiant

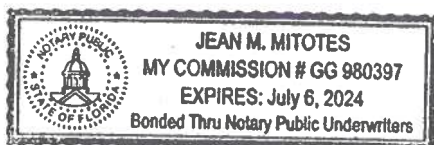
Sworn to and subscribed before me this **10/04/2023**

James

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced



**NOTICE OF REGULAR BOARD MEETING SCHEDULE
FISCAL YEAR 2024
HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Hilltop Point Community Development District has scheduled their Regular Board Meetings for Fiscal Year 2023/2024 to be held at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638 on the following dates at 10:15 a.m.:

FISCAL YEAR 2023/2024

October 27, 2023,	10:15 a.m.
November 17, 2023,	10:15 a.m.
December 22, 2023,	10:15 a.m.
January 26, 2024,	10:15 a.m.
February 23, 2024,	10:15 a.m.
March 22, 2024,	10:15 a.m.
April 26, 2024,	10:15 a.m.
May 24, 2024,	10:15 a.m.
June 28, 2024,	10:15 a.m.
July 25, 2024,	10:15 a.m.
August 23, 2024,	10:15 a.m.
September 27, 2024,	10:15 a.m.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

The regular meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The regular meetings may be continued to a date, time, and place to be specified on the record at such special meeting.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Bryan Radcliff
District Manager
Run Date: 10/04/2023

0000308170

November 2023 Meeting

HILLTOP POINT CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	104239	\$4,125.00		DISTRICT INVOICE OCTOBER 2023
INFRAMARK LLC	104779	\$4,125.00	\$8,250.00	DISTRICT INVOICE NOVEMBER 2023
Monthly Contract Subtotal		\$8,250.00		
Variable Contract				
Variable Contract Subtotal		\$0.00		
Utilities				
TAMPA ELECTRIC	221008701015 102723	\$1,856.93		ELECTRICITY SERVICE - 09/23/23-10/23/23
Utilities Subtotal		\$1,856.93		
Regular Services				
ERIN MCCORMICK LAW PA	10703	\$3,366.04		GENERAL REP. - THRU 11/08/23
HILLTOP POINT CDD	11142023-1	\$3,621.22		SERIES 2022-1 FY24 TAX DIST ID 11/01-11/08
HILLTOP POINT CDD	11142023-2	\$5,833.65		SERIES 2022-2 FY24 TAX DIST ID 11/01-11/08
HILLTOP POINT CDD	11212023-1	\$995.44		SERIES 2022-1 FY24 TAX DIST ID 11/09-11/15
HILLTOP POINT CDD	11212023-2	\$1,603.61	\$12,053.92	SERIES 2022-2 FY24 TAX DIST ID 11/09-11/15
STANTEC CONSULTING SERVICES, INC.	2153505	\$981.50		2024 FY GENERAL CONSULTING
Regular Services Subtotal		\$16,401.46		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$26,508.39		

Approved (with any necessary revisions noted):

HILLTOP POINT CDD

Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Signature: _____

Title (Check one):

[] Chariman [] Vice Chariman [] Assistant Secretary



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Hilltop Point CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#104239

CUSTOMER ID

C2413

PO#**DATE**

10/31/2023

NET TERMS

Net 30

DUE DATE

11/30/2023

Services provided for the Month of: October 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal	\$4,125.00
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Tax	\$0.00
------------	--------

Total Due	\$4,125.00
------------------	------------

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Hilltop Point CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#104779

CUSTOMER ID

C2413

PO#**DATE**

11/20/2023

NET TERMS

Net 30

DUE DATE

12/20/2023

Services provided for the Month of: November 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Administration	1	Ea	375.00		375.00
District Management	1	Ea	2,083.33		2,083.33
Accounting Services	1	Ea	750.00		750.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Technology/Data Storage	1	Ea	50.00		50.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Rental & Leases	1	Ea	50.00		50.00
Dissemination Services	1	Ea	416.67		416.67
Subtotal					4,125.00

Subtotal	\$4,125.00
-----------------	------------

Tax	\$0.00
------------	--------

Total Due	\$4,125.00
------------------	------------

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

Amount Due: \$1,856.93

Due Date: November 17, 2023

Account #: 221008701015

Account Summary

Current Service Period: September 23, 2023 - October 23, 2023

Previous Amount Due	\$1,856.93
Payment(s) Received Since Last Statement	-\$1,856.93

Current Month's Charges	\$1,856.93
--------------------------------	-------------------

Amount Due by November 17, 2023	\$1,856.93
--	-------------------

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.

SAFETY TIP: Ask for identification

Please remember,
if someone visits
your home or
business and claims
to be an employee
of Tampa Electric,
ask to see his or her
company badge.



Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008701015

Due Date: November 17, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$1,856.93

Payment Amount: \$ _____

645211209612

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6452112096122210087010150000001856930



Service For:
38375 CLINTON AVE
DADE CITY, FL 33525

Account #: 221008701015
Statement Date: October 27, 2023
Charges Due: November 17, 2023

Service Period: Sep 23, 2023 - Oct 23, 2023

Rate Schedule: Lighting Service

Charge Details

Important Messages

Don't get "tricked" by scammers.
October is National Cybersecurity Awareness Month. Scammers never stop and are always looking for new ways to take advantage of those who let their guard down. A common tactic is requesting payment through mobile applications. Visit TampaElectric.com/Scam to report a scam and learn more.



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 31 days

Lighting Energy Charge	688 kWh @ \$0.03511/kWh	\$24.16
Fixture & Maintenance Charge	43 Fixtures	\$396.89
Lighting Pole / Wire	43 Poles	\$1385.89
Lighting Fuel Charge	688 kWh @ \$0.05169/kWh	\$35.56
Storm Protection Charge	688 kWh @ \$0.01466/kWh	\$10.09
Clean Energy Transition Mechanism	688 kWh @ \$0.00036/kWh	\$0.25
Storm Surcharge	688 kWh @ \$0.00326/kWh	\$2.24
Florida Gross Receipt Tax		\$1.85

Lighting Charges **\$1,856.93**

Total Current Month's Charges

\$1,856.93

For more information about your bill and understanding your charges, please visit TampaElectric.com

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:

Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



Erin McCormick | Law, PA

Erin McCormick, Esq.

Hilltop Point CDD

Brittany Crutchfield
2005 Pan Am Circle
Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com;
teresa.farlow@inframark.com

Invoice Date	Invoice Number
11/08/2023	10703
Terms	Service Through
-	11/08/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
10/02/2023	Erin R McCormick	Review of emails from Bryan Radcliff regarding Landscape Maintenance RFP; prepare form of Landscape Maintenance Agreement and emails to Bryan Radcliff regarding above;	0.80	\$ 308.00
10/09/2023	Erin R McCormick	Review of letter from the Joint Legislative Auditing Committee; review of email from Joyce Blocker; telephone conference with Bryan Radcliff regarding status of audit and follow up issues; email correspondence from JLAC to Bryan Radcliff and request status;	1.00	\$ 385.00
10/09/2023	Erin R McCormick	Review of letter from the Joint Legislative Auditing Committee; telephone conference with Bryan Radcliff regarding status of audit and follow up; email Bryan Radcliff correspondence from the Joint Legislative Auditing Committee;	0.50	\$ 192.50
10/16/2023	Erin R McCormick	Left message for Zeep Panaseny; telephone conference with Tatiana Pagan regarding audit; email to Brian Lamb, Bryan Radcliff, Zeep Panaseny and Tatiana Pagan regarding above and concerning letter from the Joint Legislative Auditing Committee; review of email from Bryan Radcliff; review of email from Brian Lamb; review of email from Zeep Panaseny and respond;	0.80	\$ 308.00
10/26/2023	Erin R McCormick	Review of Agenda, Minutes and backup materials and prepare for Board of Supervisors meeting	1.20	\$ 462.00
10/27/2023	Erin R McCormick	Travel to and attend Board of Supervisors meeting	1.60	\$ 616.00
10/30/2023	Erin R McCormick	Emails and telephone conference with Bryan Radcliff regarding Landscape Maintenance Agreement; review of Scope of Work and Maintenance Area Map; prepare Landscape Maintenance Agreement; prepare email to Bryan Radcliff, Gary Schwartz and Tatiana Pagan and transmit final Agreement;	1.90	\$ 731.50

3314 Henderson Boulevard | Suite 100 D | Tampa, FL 33609

o: 813.579.2653 | erin@emccormicklaw.com |



Erin McCormick | Law, PA

Erin McCormick, Esq.

Hilltop Point CDD

Brittany Crutchfield
2005 Pan Am Circle
Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com;
teresa.farlow@inframark.com

Invoice Date	Invoice Number
11/08/2023	10703
Terms	Service Through
	11/08/2023

11/04/2023	Erin R McCormick	Email to Bryan Radcliff regarding approval of Landscape Maintenance Agreement by LMP and termination notice to Yellowstone;	0.10	\$ 38.50
11/08/2023	Erin R McCormick	Prepare termination notice letter for Yellowstone; email to Bryan Radcliff and Tatiana Pagan regarding above;	0.70	\$ 269.50

In Reference To: General Representation (Expenses)

Date	By	Expenses	Amount
09/22/2023	Erin R McCormick	Mileage and tolls to and from Board meeting	\$ 27.19
10/27/2023	Erin R McCormick	Mileage and tolls to and from Board of Supervisors meeting	\$ 27.85

Total Hours	8.60 hrs
Total Work	\$ 3,311.00
Total Expenses	\$ 55.04
Total Invoice Amount	\$ 3,366.04
Previous Balance	\$ 2,926.00
10/26/2023 Payment - Check Split Payment	(\$2,926.00)
Balance (Amount Due)	\$ 3,366.04

CHECK REQUEST FORM
Hilltop Point

Date:	11/16/2023
Invoice#:	11142023-1
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	11/08
Code to:	201.103200.1000
Amount:	\$3,621.22
Requested By:	<div>11/16/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>11/14/2023</u>
Check Amount	<u>\$3,621.22</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/1-11/8</u>
Check Amount	<u>\$5,833.65</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/1-11/8</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM					
Fund	<u>001</u>				
G/L	<u>20702</u>				
Object Code					
Chk	#		Date		

Distribution Details**Funding Agency:** HILLTOP POINT CDD (HLPNT)**Date:** 11/01/2023 - 11/08/2023**Components:** current (tp, re, ca), instalment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-402.00	\$-8.02
		2023	Real Estate - Current	Tax Due	\$10,049.83	\$200.98
HILLTOP POINT CDD (HLPNT)				Total	\$9,647.83	\$192.96
				Wire Total	\$9,454.87	

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	
		-	-	-	-	-	-	-		
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		-	-	-	-	-	-	-		
TOTAL	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(397,371.25)		-		(152,188.86)		(245,182.39)			

CHECK REQUEST FORM
Hilltop Point

Date:	11/16/2023
Invoice#:	11142023-2
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	11/08
Code to:	201.103200.1000
Amount:	\$5,833.65
Requested By:	<div>11/16/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD
DISTRICT CHECK REQUEST

Today's Date 11/14/2023

Check Amount ~~\$3,621.22~~

Check Description Series 2022 -1 FY 24 Tax Dist. ID 11/1-11/8

Check Amount \$5,833.65

Check Description Series 2022 -2 FY 24 Tax Dist. ID 11/1-11/8

Payable To HILLTOP POINT CDD

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM	
Fund	<u>001</u>
G/L	<u>20702</u>
Object Code	
Chk #	_____ Date _____

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 11/01/2023 - 11/08/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-402.00	\$-8.02
		2023	Real Estate - Current	Tax Due	\$10,049.83	\$200.98
HILLTOP POINT CDD (HLPNT)				Total	\$9,647.83	\$192.96
				Wire Total	\$9,454.87	

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	
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		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(397,371.25)		-		(152,188.86)		(245,182.39)			

CHECK REQUEST FORM
Hilltop Point

Date: 11/21/2023

Invoice#: 11212023-1

Vendor#: V00018

Vendor Name: Hilltop Point

Pay From: Truist Acct# 4088

Description: 11/15

Code to: 201.103200.1000

Amount: \$995.44

Requested By: 11/21/2023
Teresa Farlow

HILLTOP POINT CDD
DISTRICT CHECK REQUEST

Today's Date	<u>11/21/2023</u>
Check Amount	<u>\$995.44</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/9-11/15</u>
Check Amount	<u>\$1,603.61</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/9-11/15</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	
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		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	12,053.92	-	-	4,616.65	4,616.66	7,437.27	7,437.26	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(394,772.20)		-		(151,193.42)		(243,578.78)			

CHECK REQUEST FORM
Hilltop Point

Date: 11/21/2023

Invoice#: 11212023-2

Vendor#: V00018

Vendor Name: Hilltop Point

Pay From: Truist Acct# 4088

Description: 11/15

Code to: 201.103200.1000

Amount: \$1,603.61

Requested By: 11/21/2023
Teresa Farlow

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>11/21/2023</u>
Check Amount	<u>\$995.44</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/9-11/15</u>
Check Amount	<u>\$1,603.61</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/9-11/15</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM		
Fund	<u>001</u>	
G/L	<u>20702</u>	
Object Code		
Chk	#	Date

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
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		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	12,053.92	-	-	4,616.65	4,616.66	7,437.27	7,437.26	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(394,772.20)		-		(151,193.42)		(243,578.78)			



INVOICE

Page 1 of 1

Invoice Number	2153505
Invoice Date	October 11, 2023
Purchase Order	215617110
Customer Number	183575
Project Number	215617110

Bill To

Hilltop Point Community Development District
 Accounts Payable
 c/o Inframark
 2654 Cypress Ridge Boulevard, Suite 101
 Wesley Chapel FL 33544
 United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)
 13980 Collections Center Drive
 Chicago IL 60693
 United States

Project	Hilltop Point CDD			
	Project Manager	Stewart, Tonja L	For Period Ending	September 29, 2023
	Current Invoice Total (USD)	981.50		

Process requisitions.

Top Task	2024	2024 FY General Consulting
-----------------	-------------	-----------------------------------

Professional Services

Category/Employee	Current Hours	Rate	Current Amount
Olszewski, Cynthia (Cyndi)	0.50	139.00	69.50
Nurse, Vanessa M	6.00	152.00	912.00
Subtotal Professional Services	<u>6.50</u>		<u>981.50</u>

Top Task Subtotal	2024 FY General Consulting	981.50
	Total Fees & Disbursements	<u>981.50</u>
	INVOICE TOTAL (USD)	981.50

Net Due in 30 Days or in accordance with terms of the contract

December 2023 Meeting

HILLTOP POINT CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
INFRAMARK LLC	105811	\$233.33		DISRICT SERVICES NOVEMBER 2023
INFRAMARK LLC	107148	\$4,727.16	\$4,960.49	DISRICT INVOICE DECEMBER 2023
LANDSCAPE MAINTENANCE PROFESSIONALS INC	180155	\$2,430.25		GROUND MAINT. - DECEMBER 2023
LANDSCAPE MAINTENANCE PROFESSIONALS INC	180836	\$2,430.25	\$4,860.50	GROUND MAINT. - JANUARY 2024
Monthly Contract Subtotal		\$9,820.99		
Variable Contract				
BETTY VALENTI	BV 121823	\$200.00		SUPERVISOR FEE 12/18/23
JOHN C. BLAKLEY	JB 121823	\$200.00		SUPERVISOR FEE 12/18/23
LEE R. THOMPSON	LT 121823	\$200.00		SUPERVISOR FEE 12/18/23
Variable Contract Subtotal		\$600.00		
Utilities				
TAMPA ELECTRIC	221008701015 112923	\$1,862.82		ELECTRICITY SERVICE - 10/24/23-11/21/23
Utilities Subtotal		\$1,862.82		
Regular Services				
ERIN MCCORMICK LAW PA	10714	\$1,309.00		GENERAL REP. - THRU 12/08/23
HILLTOP POINT CDD	12062023-1	\$995.44		SERIES 2022-1 FY24 TAX DIST ID 11/22-11/27
HILLTOP POINT CDD	12062023-2	\$1,603.61		SERIES 2022-2 FY24 TAX DIST ID 11/22-11/27
HILLTOP POINT CDD	12072023-01	\$11,067.38		SERIES 2022-1 FY24 TAX DIST ID 11/28-12/01
HILLTOP POINT CDD	12072023-02	\$17,829.17		SERIES 2022-2 FY24 TAX DIST ID 11/28-12/01
HILLTOP POINT CDD	12152023-01	\$114,381.54		SERIES 2022-1 FY24 TAX DIST ID 12/2-12/8
HILLTOP POINT CDD	12152023-02	\$184,264.79	\$330,141.93	SERIES 2022-2 FY24 TAX DIST ID 12/2-12/8
STANTEC CONSULTING SERVICES, INC.	2177270	\$742.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 12/08/23
TAMPA BAY TIMES	320964 121323	\$116.80		MEETING DATE CHANGE AD
Regular Services Subtotal		\$332,309.73		
Additional Services				
Additional Services Subtotal		\$0.00		
TOTAL		\$344,593.54		

Approved (with any necessary revisions noted):

Signature: _____

<p>HILLTOP POINT CDD Summary of Operations and Maintenance Invoices</p>

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description

Title (Check one):

☐ Chariman ☐ Vice Chariman ☐ Assistant Secretary



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

BILL TO

Hilltop Point CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

INVOICE#

#105811

CUSTOMER ID

C2413

PO#**DATE**

11/30/2023

NET TERMS

Net 30

DUE DATE

12/30/2023

Services provided for the Month of: November 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
B/W Copies	16	Ea	0.20		3.20
Color Copies	582	Ea	0.39		226.98
Postage	5	Ea	0.63		3.15
Subtotal					233.33

Subtotal	\$233.33
-----------------	----------

Tax	\$0.00
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Total Due	\$233.33
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Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.



2002 West Grand Parkway North
Suite 100
Katy, TX 77449

INVOICE

INVOICE#

#107148

DATE

12/21/2023

CUSTOMER ID

C2413

NET TERMS

Net 30

PO#
DUE DATE

1/20/2024

BILL TO

Hilltop Point CDD
2005 Pan Am Cir Ste 300
Tampa FL 33607-6008
United States

Services provided for the Month of: December 2023

DESCRIPTION	QTY	UOM	RATE	MARKUP	AMOUNT
Postage	8	Ea	0.63		5.04
B/W Copies	34	Ea	0.20		6.80
Technology/Data Storage	1	Ea	50.00		50.00
Rental & Leases	1	Ea	50.00		50.00
Financial & Revenue Collection	1	Ea	100.00		100.00
Website Maintenance / Admin	1	Ea	100.00		100.00
Recording Secretary	1	Ea	200.00		200.00
Administration	1	Ea	375.00		375.00
Dissemination Services	1	Ea	416.67		416.67
Work Order # WOHT10212023- 7 Fence Repairs	1	Ea	590.32		590.32
Accounting Services	1	Ea	750.00		750.00
District Management	1	Ea	2,083.33		2,083.33
Subtotal					4,727.16

Subtotal \$4,727.16

Tax \$0.00

Total Due \$4,727.16

Remit To : Inframark LLC, PO BOX 733778, Dallas, Texas, 75373-3778

To pay by Credit Card, please contact us at 281-578-4299, 9:00am - 5:30pm EST, Monday – Friday. A surcharge fee may apply.

To pay via ACH or Wire, please refer to our banking information below:

Account Name: INFRAMARK, LLC

ACH - Bank Routing Number: 111000614 / Account Number: 912593196

Wire - Bank Routing Number: 021000021 / SWIFT Code: CHASUS33 / Account Number: 912593196

Please include the Customer ID and the Invoice Number on your form of payment.

813-757-6500
813-757-6501

Date	Invoice #
12/1/2023	180155

**Hilltop Point CDD
c/o Inframark
2005 Pan Am Circle Suite 300
Tampa, FL 33607**

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[illegible]

			Total	\$2,430.25
Questions regarding this invoice? Please e-mail arpayments@lmppro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits	\$0.00
	Net 30	12/31/2023	Balance Due	\$2,430.25

Invoice

Date	Invoice #
1/1/2024	180836

Property Information

**Hilltop Point CDD
c/o Inframark
2005 Pan Am Circle Suite 300
Tampa, FL 33607**

Services for the month of January 2024

Description	Qty	Rate	Amount
MONTHLY GROUND MAINTENANCE	1	2,430.25	2,430.25
CONTRACT EFFECTIVE DATE: DECEMBER 1, 2023			

			Total	\$2,430.25
Questions regarding this invoice? Please e-mail arpayments@lmpopro.com or call 813-757-6500 and ask for Accounts Receivable.	Terms	Due Date	Payments/Credits	\$0.00
	Net 30	1/31/2024	Balance Due	\$2,430.25

Hilltop Point CDD

MEETING DATE: December 18, 2023,DMS Staff Signature BRYAN RADCLIFF

BV 121823

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Tatiana Pagan (PHONE)	✓	Salary Waived	\$0.00
Stephen Bennett	N/A	Salary Waived	\$0.00
John Blakley	✓	Salary Accepted	\$200.00
Lee Thompson	✓	Salary Accepted	\$200.00
Betty Valenti	✓	Salary Accepted	\$200.00

Hilltop Point CDD

MEETING DATE: December 18, 2023,DMS Staff Signature BRYAN RADCLIFF

JB 121823

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Tatiana Pagan (PHONE)	✓	Salary Waived	\$0.00
Stephen Bennett	N/A	Salary Waived	\$0.00
John Blakley	✓	Salary Accepted	\$200.00
Lee Thompson	✓	Salary Accepted	\$200.00
Betty Valenti	✓	Salary Accepted	\$200.00

Hilltop Point CDD

MEETING DATE: December 18, 2023,DMS Staff Signature BRYAN RADCLIFF


LT 121823

SUPERVISORS	CHECK IF IN ATTENDANCE	STATUS	PAYMENT AMOUNT
Tatiana Pagan (PHONE)	✓	Salary Waived	\$0.00
Stephen Bennett	N/A	Salary Waived	\$0.00
John Blakley	✓	Salary Accepted	\$200.00
Lee Thompson	✓	Salary Accepted	\$200.00
Betty Valenti	✓	Salary Accepted	\$200.00



**HILLTOP POINT COMMUNITY DEVELOPMENT
DISTRICT**
38375 CLINTON AVE
DADE CITY, FL 33525

Statement Date: November 29, 2023

Amount Due: \$1,862.82

Due Date: December 20, 2023

Account #: 221008701015

Account Summary

Current Service Period: October 24, 2023 - November 21, 2023

Previous Amount Due \$1,856.93

Payment(s) Received Since Last Statement -\$1,856.93

Current Month's Charges \$1,862.82

Amount Due by December 20, 2023 \$1,862.82

Amount not paid by due date may be assessed a late payment charge and an additional deposit.



Scan here to view
your account online.



**DOWNED IS
DANGEROUS!**

If you see a downed power line, move
a safe distance away and call 911.

For more safety tips, visit

TampaElectric.com/PowerLineSafety

Learn about your newly redesigned bill and get deeper insights about your usage by visiting TECOaccount.com



To ensure prompt credit, please return stub portion of this bill with your payment.

Account #: 221008701015

Due Date: December 20, 2023



Pay your bill online at TampaElectric.com

See reverse side of your paystub for more ways to pay.

Go Paperless, Go Green! Visit TampaElectric.com/Paperless to enroll now.

Amount Due: \$1,862.82

Payment Amount: \$ _____

682248095763

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
2005 PAN AM CIR, STE 300
TAMPA, FL 33607-6008

Mail payment to:
TECO
P.O. BOX 31318
TAMPA, FL 33631-3318

Make check payable to: TECO
Please write your account number on the memo line of your check.

6822480957632210087010150000001862825



Service For:
38375 CLINTON AVE
DADE CITY, FL 33525

Account #: 221008701015
Statement Date: November 29, 2023
Charges Due: December 20, 2023

Service Period: Oct 24, 2023 - Nov 21, 2023

Rate Schedule: Lighting Service

Charge Details



Electric Charges

Lighting Service Items LS-1 (Bright Choices) for 29 days

Lighting Energy Charge	688 kWh @ \$0.03511/kWh	\$24.16
Fixture & Maintenance Charge	43 Fixtures	\$396.89
Lighting Pole / Wire	43 Poles	\$1385.89
Lighting Fuel Charge	688 kWh @ \$0.05169/kWh	\$35.56
Storm Protection Charge	688 kWh @ \$0.01466/kWh	\$10.09
Clean Energy Transition Mechanism	688 kWh @ \$0.00036/kWh	\$0.25
Storm Surcharge	688 kWh @ \$0.00326/kWh	\$2.24
Florida Gross Receipt Tax		\$1.85
State Tax		\$5.89

Lighting Charges

\$1,862.82

Total Current Month's Charges

\$1,862.82

Important Messages

More clean energy to you

Tampa Electric has reduced its use of coal by 94% over the past 20 years and has cut its carbon footprint in half. This is all made possible through investments in technology that help us use more solar and cleaner, domestically produced natural gas to produce electricity. Today, Tampa Electric is the state's top producer of solar energy per customer. In 2022, our solar plants saved customers approximately \$80 million in fuel costs. Our diverse fuel mix for the 12-month period ending Sept. 2023 includes Natural Gas 81%, Purchased Power 8%, Solar 8% and Coal 3%.

00000005-0000013: Page 6 of 12

For more information about your bill and understanding your charges, please visit [TampaElectric.com](https://www.tampaelectric.com)

Ways To Pay Your Bill



Bank Draft

Visit TECOaccount.com for free recurring or one time payments via checking or savings account.



In-Person

Find list of Payment Agents at TampaElectric.com



Mail A Check

Payments:
TECO
P.O. Box 31318
Tampa, FL 33631-3318
Mail your payment in the enclosed envelope.



Credit or Debit Card

Pay by credit Card using KUBRA EZ-Pay at TECOaccount.com. Convenience fee will be charged.



Phone

Toll Free:
866-689-6469

All Other Correspondences:
Tampa Electric
P.O. Box 111
Tampa, FL 33601-0111

Contact Us

Online:

TampaElectric.com

Phone:

Commercial Customer Care:

866-832-6249

Residential Customer Care:

813-223-0800 (Hillsborough)

863-299-0800 (Polk County)

888-223-0800 (All Other Counties)

Hearing Impaired/TTY:

7-1-1

Power Outage:

877-588-1010

Energy-Saving Programs:

813-275-3909

Please Note: If you choose to pay your bill at a location not listed on our website or provided by Tampa Electric, you are paying someone who is not authorized to act as a payment agent at Tampa Electric. You bear the risk that this unauthorized party will relay the payment to Tampa Electric and do so in a timely fashion. Tampa Electric is not responsible for payments made to unauthorized agents, including their failure to deliver or timely deliver the payment to us. Such failures may result in late payment charges to your account or service disconnection.



Erin McCormick | Law, PA

Erin McCormick, Esq.

Hilltop Point CDD

Brittany Crutchfield
2005 Pan Am Circle
Suite 300
Tampa, FL 33607
Email: districtinvoices@inframark.com;
teresa.farlow@inframark.com

Invoice Date	Invoice Number
12/08/2023	10714
Terms	Service Through
	12/08/2023

In Reference To: General Representation (Work)

Date	By	Services	Hours	Amount
11/13/2023	Erin R McCormick	Review of Hilltop Point CDD FY 2022 Audit	1.00	\$ 385.00
11/14/2023	Erin R McCormick	Review necessary actions to be taken concerning filing of audit and email to Bryan Radcliff regarding filing with Auditor General and Department of Financial Services;	0.30	\$ 115.50
11/15/2023	Erin R McCormick	Review of email from Bryan Radcliff regarding audit and respond	0.10	\$ 38.50
11/17/2023	Erin R McCormick	Multiple emails to Joyce Blocker, Teresa Farlow, Bryan Radcliff, Tatiana Pagan, Brian Lamb and Zeep Panaseney regarding submittal of audit; review of responses; telephone conference with Debbie White at the Joint Legislative Auditing Committee regarding above; prepare email to Debbie White regarding above;	1.50	\$ 577.50
11/29/2023	Erin R McCormick	Email to Bryan Radcliff requesting copy of executed agreement with LMP for Landscape Maintenance	0.10	\$ 38.50
11/30/2023	Erin R McCormick	Receipt of executed signature page for LMP agreement and add to contract file; email to Bryan Radcliff regarding Certificate of Insurance;	0.20	\$ 77.00
12/07/2023	Erin R McCormick	Review of emails from Bryan Radcliff regarding meeting and respond;	0.20	\$ 77.00

Total Hours	3.40 hrs
Total Work	\$ 1,309.00
Total Invoice Amount	\$ 1,309.00
Previous Balance	\$ 3,366.04

Balance (Amount Due)	\$ 4,675.04
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CHECK REQUEST FORM
Hilltop Point

Date:	12/5/2023
Invoice#:	12062023-1
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	Series 2022-1 FY 24 Tax Dist ID 11/22-11/27
Code to:	201.103200.1000
Amount:	\$995.44
Requested By:	<div>12/5/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD
DISTRICT CHECK REQUEST

Today's Date 12/6/2023

Check Amount \$995.44

Check Description Series 2022 -1 FY 24 Tax Dist. ID 11/22-11/27

Check Amount ~~\$1,603.61~~

Check Description ~~Series 2022 -2 FY 24 Tax Dist. ID 11/22-11/27~~

Payable To HILLTOP POINT CDD

Special Instructions Do not mail. Please give to Eric

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric
Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	
12/6/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/22-11/27	
		-	-	-	-	-	-	-		
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		-	-	-	-	-	-	-		
TOTAL	14,652.97	-	-	5,612.09	5,612.10	9,040.88	9,040.87	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(392,173.15)		-		(150,197.98)		(241,975.17)			

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 11/22/2023 - 11/27/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-110.50	\$-2.21
		2023	Real Estate - Current	Tax Due	\$2,762.59	\$55.25
HILLTOP POINT CDD (HLPNT)				Total	\$2,652.09	\$53.04
				Wire Total	\$2,599.05	

CHECK REQUEST FORM
Hilltop Point

Date:	12/5/2023
Invoice#:	12062023-2
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	Series 2022-2 FY 24 Tax Dist ID 11/22-11/27
Code to:	201.103200.1000
Amount:	\$1,603.61
Requested By:	<div>12/5/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>12/6/2023</u>
Check Amount	<u>\$995.44</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/22-11/27</u>
Check Amount	<u>\$1,603.61</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/22-11/27</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM			
Fund		<u>001</u>	
G/L		<u>20702</u>	
Object Code			
Chk	#		Date

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 11/22/2023 - 11/27/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-110.50	\$-2.21
		2023	Real Estate - Current	Tax Due	\$2,762.59	\$55.25
HILLTOP POINT CDD (HLPNT)				Total	\$2,652.09	\$53.04
				Wire Total	\$2,599.05	

CHECK REQUEST FORM
Hilltop Point

Date: 12/14/2023

Invoice#: 12072023-01

Vendor#: V00018

Vendor Name: Hilltop Point

Pay From: Truist Acct# 4088

Description: Series 2022-1 FY 24 Tax Dist ID 11/28-12/01

Code to: 201.103200.1000

Amount: \$11,067.38

Requested By: Teresa Farlow 12/14/2023

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>12/7/2023</u>
Check Amount	<u>\$11,067.38</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/28-12/01</u>
Check Amount	<u>\$17,829.17</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/28-12/01</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#	Date	

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 11/28/2023 - 12/01/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-1,228.58	\$-24.57
		2023	Real Estate - Current	Tax Due	\$30,714.86	\$614.30
HILLTOP POINT CDD (HLPNT)			Total	\$29,486.28	\$589.73	
			Wire Total	\$28,896.55		

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	1124
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	1124
12/6/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/22-11/27	
12/7/2023	28,896.55	-	-	11,067.38	11,067.38	17,829.17	17,829.17	(0.00)	11/28-12/01	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	43,549.52	-	-	16,679.47	16,679.48	26,870.05	26,870.04	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(363,276.60)		-		(139,130.60)		(224,146.00)			

CHECK REQUEST FORM
Hilltop Point

Date:	12/14/2023
Invoice#:	12072023-02
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	Series 2022-2 FY 24 Tax Dist ID 11/28-12/01
Code to:	201.103200.1000
Amount:	\$17,829.17
Requested By:	<div>12/14/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>12/7/2023</u>
Check Amount	<u>\$11,067.38</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 11/28-12/01</u>
Check Amount	<u>\$17,829.17</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 11/28-12/01</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM		
Fund	<u>001</u>	
G/L	<u>20702</u>	
Object Code		
Chk	#	Date

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 11/28/2023 - 12/01/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-1,228.58	\$-24.57
		2023	Real Estate - Current	Tax Due	\$30,714.86	\$614.30
HILLTOP POINT CDD (HLPNT)			Total	\$29,486.28	\$589.73	
			Wire Total	\$28,896.55		

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%	Proof	Date Transferred / Distribution ID	Notes / CDD check #
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue			
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	1124
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	1124
12/6/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/22-11/27	
12/7/2023	28,896.55	-	-	11,067.38	11,067.38	17,829.17	17,829.17	(0.00)	11/28-12/01	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	43,549.52	-	-	16,679.47	16,679.48	26,870.05	26,870.04	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(363,276.60)		-		(139,130.60)		(224,146.00)			

CHECK REQUEST FORM
Hilltop Point

Date:	12/15/2023
Invoice#:	12152023-01
Vendor#:	V00018
Vendor Name:	Hilltop Point
Pay From:	Truist Acct# 4088
Description:	Series 2022-1 FY 24 Tax Dist ID 12/2-12/8
Code to:	201.103200.1000
Amount:	\$114,381.54
Requested By:	<div>12/15/2023</div> <div><u>Teresa Farlow</u></div>

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>12/15/2023</u>
Check Amount	<u>\$114,381.54</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 12/2-12/8</u>
Check Amount	<u>\$184,264.79</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 12/2-12/8</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM			
Fund	<u>001</u>		
G/L	<u>20702</u>		
Object Code			
Chk	#		Date

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 12/02/2023 - 12/08/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-12,697.97	\$-253.96
		2023	Real Estate - Current	Tax Due	\$317,439.12	\$6,348.78
HILLTOP POINT CDD (HLPNT)			Total	\$304,741.15	\$6,094.82	
			Wire Total	\$298,646.33		

HILLTOP POINT CDD

TAX REVENUE RECEIPTS AND TRANSFER SCHEDULE

Fiscal Year 2024, Tax Year 2023

	Dollar Amounts	Fiscal Year 2024 Percentages	
Net O&M	\$ -	0.00%	0.000000
Net DS 22-1	\$ 155,810.08	38.30%	0.383000
Net DS 22-2	\$ 251,016.04	61.70%	0.617000
Net Total	406,826.12	100.00%	100.00%

84%

Date Received	Amount Received	0.00%	0.00%	38.30%	38.30%	61.70%	61.70%			
		Raw Numbers Operations Revenue	Rounded Operations Revenue	Raw Numbers 2022-1 Debt Service Revenue	Rounded 2022-1 Debt Service Revenue	Raw Numbers 2022-2 Debt Service Revenue	Rounded 2022-2 Debt Service Revenue	Proof	Date Transferred / Distribution ID	Notes / CDD check #
11/14/2023	9,454.87	-	-	3,621.22	3,621.22	5,833.65	5,833.65	(0.00)	11/1-11/8	1124
11/21/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/9-11/15	1124
12/6/2023	2,599.05	-	-	995.44	995.44	1,603.61	1,603.61	-	11/22-11/27	
12/7/2023	28,896.55	-	-	11,067.38	11,067.38	17,829.17	17,829.17	(0.00)	11/28-12/01	
12/15/2023	298,646.33	-	-	114,381.54	114,381.54	184,264.79	184,264.79	-	12/2-12/8	
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
		-	-	-	-	-	-	-		
TOTAL	342,195.85	-	-	131,061.01	131,061.02	211,134.84	211,134.83	(0.00)		
Net Total on Roll	406,826.12		-		155,810.08		251,016.04			
Collection Surplus / (Deficit)	(64,630.27)		-		(24,749.06)		(39,881.21)			

CHECK REQUEST FORM
Hilltop Point

Date: 12/15/2023

Invoice#: 12152023-02

Vendor#: V00018

Vendor Name: Hilltop Point

Pay From: Truist Acct# 4088

Description: Series 2022-2 FY 24 Tax Dist ID 12/02-12/08

Code to: 201.103200.1000

Amount: \$184,264.79

Requested By: Teresa Farlow 12/15/2023

HILLTOP POINT CDD

DISTRICT CHECK REQUEST

Today's Date	<u>12/15/2023</u>
Check Amount	<u>\$114,381.54</u>
Check Description	<u>Series 2022 -1 FY 24 Tax Dist. ID 12/2-12/8</u>
Check Amount	<u>\$184,264.79</u>
Check Description	<u>Series 2022 -2 FY 24 Tax Dist. ID 12/2-12/8</u>
Payable To	<u>HILLTOP POINT CDD</u>
Special Instructions	<u>Do not mail. Please give to Eric</u>

(Please attach all supporting documentation: invoices, receipts, etc.)

Eric

Authorization

DM		
Fund	<u>001</u>	
G/L	<u>20702</u>	
Object Code		
Chk	#	Date

Distribution Details

Funding Agency: HILLTOP POINT CDD (HLPNT)

Date: 12/02/2023 - 12/08/2023

Components: current (tp, re, ca), installment (tp, re, ca), spas (re)

District/Agency	Fund	Roll Yr	Category	Type	Amount	Commission (ZZZ)
HILLTOP POINT (HLPNT)		2023	Real Estate - Current	Discount	\$-12,697.97	\$-253.96
		2023	Real Estate - Current	Tax Due	\$317,439.12	\$6,348.78
HILLTOP POINT CDD (HLPNT)			Total	\$304,741.15	\$6,094.82	
			Wire Total	\$298,646.33		



INVOICE

Page 1 of 1

Invoice Number	2177270
Invoice Date	December 15, 2023
Purchase Order	215617110
Customer Number	183575
Project Number	215617110

Bill To

Hilltop Point Community Development District
 Accounts Payable
 c/o Inframark
 2654 Cypress Ridge Boulevard, Suite 101
 Wesley Chapel FL 33544
 United States

Please Remit To

Stantec Consulting Services Inc. (SCSI)
 13980 Collections Center Drive
 Chicago IL 60693
 United States

Project	Hilltop Point CDD			
	Project Manager	Stewart, Tonja L	For Period Ending	December 8, 2023
	Current Invoice Total (USD)	742.00		

Process requisitions

Top Task	2024	2024 FY General Consulting
-----------------	-------------	-----------------------------------

Professional Services

Category/Employee		Current Hours	Rate	Current Amount
	Nurse, Vanessa M	2.00	152.00	304.00
	Stewart, Tonja L	2.00	219.00	438.00
	Subtotal Professional Services	<u>4.00</u>		<u>742.00</u>

Top Task Subtotal	2024 FY General Consulting	742.00
	Total Fees & Disbursements	<u>742.00</u>
	INVOICE TOTAL (USD)	742.00

Net Due in 30 Days or in accordance with terms of the contract



tampabay.com

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355
Fed Tax ID 59-0482470

ADVERTISING INVOICE

Advertising Run Dates	Advertiser Name	
12/13/23	HILLTOP CDD	
Billing Date	Sales Rep	Customer Account
12/13/2023	Deirdre Bonett	320570
Total Amount Due		Ad Number
\$116.80		0000320964

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
12/13/23	12/13/23	0000320964	Times	Legals CLS	Meeting Date Change	1	2x48 L	\$112.80
12/13/23	12/13/23	0000320964	Tampabay.com	Legals CLS	Meeting Date Change AffidavitMaterial	1	2x48 L	\$0.00 \$4.00

PLEASE DETACH AND RETURN LOWER PORTION WITH YOUR REMITTANCE



tampabay.com

DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396
Toll Free Phone: 1 (877) 321-7355

Advertising Run Dates	Advertiser Name	
12/13/23	HILLTOP CDD	
Billing Date	Sales Rep	Customer Account
12/13/2023	Deirdre Bonett	320570
Total Amount Due		Ad Number
\$116.80		0000320964

ADVERTISING INVOICE

Thank you for your business.

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO: TIMES PUBLISHING COMPANY

REMIT TO:

HILLTOP CDD
C/O MERITUS
2005 PAN AM CIRCLE, SUITE 300
TAMPA, FL 33607

Times Publishing Company
DEPT 3396
PO BOX 123396
DALLAS, TX 75312-3396

0000320964-01

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Pasco

Before the undersigned authority personally appeared **Deirdre Bonett** who on oath says that he/she is **Legal Advertising Representative of the Tampa Bay Times** a daily newspaper printed in St. Petersburg, in Pinellas County, Florida, that the attached copy of advertisement, being a Legal Notice in the matter **RE: Meeting Date Change** was published in said newspaper by print in the issues of: **12/13/23** or by publication on the newspaper's website, if authorized, on

Affiant further says the said **Tampa Bay Times** is a newspaper published in **Pasco** County, Florida and that the said newspaper has heretofore been continuously published in said **Pasco** County, Florida each day and has been entered as a second class mail matter at the post office in said **Pasco** County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

$$\} \text{ss}$$

**NOTICE OF REGULAR BOARD
"CHANGE IN MEETING DATE"
HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Hilltop Point Community Development District will hold a Regular Meeting of the Board to consider any and all business which may properly come before them. The Regular Meeting of the Board of Supervisors of the Hilltop Point Community Development District has been rescheduled from Friday December 22, 2023, at 10:15 a.m. to Monday, December 18, 2023 at 10:15 am. at the SpringHill Suites by Marriott Tampa Suncoast Parkway located at 16615 Crosspointe Run, Land O'Lakes, FL 34638. There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that interested persons can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication. The meeting is open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. The meeting may be continued to a date, time, and place to be specified on the record at the meeting.

Pursuant to provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in these meetings is asked to advise the District Office at (813) 873-7300, at least 48 hours before the meetings. If you are hearing or speech impaired, please contact the Florida Relay Service at 7-1-1, who can aid you in contacting the District Office.

A copy of the agenda for any of the meetings may be obtained by contacting Inframark, LLC at (813) 873-2700.

If any person decides to appeal any decision made by the Board with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made, at his or her own expense, and which record includes the testimony and evidence on which the appeal is based.

Bryan Radcliff District Manager
Run Date: 12/13/2023

0000320964

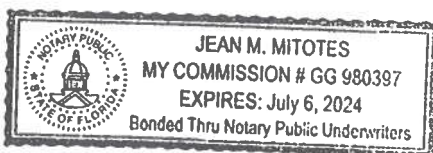
Signature Affiant

Sworn to and subscribed before me this 12/13/2023

Signature of Notary Public

Personally known ☒ or produced identification

Type of identification produced



3C

Hilltop Point Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2023

Prepared by:



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

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2022-1 CAPITAL PROJECT FUND	SERIES 2022-2 CAPITAL PROJECT FUND	GENERAL LONG-TERM DEBT ACCOUNT	TOTAL
						GROUP FUND	
ASSETS							
Cash - Operating Account	\$ 338,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 338,326
Cash in Transit	-	125,244	203,698	-	-	-	328,942
Due From Developer	13,498	-	-	-	-	-	13,498
Due From Other Funds	-	21,743	-	99,525	253,949	-	375,217
Investments:							
Acquisition & Construction Account	-	-	-	4,485	897,608	-	902,093
Capitalized Interest Account	-	-	(819)	-	842	-	23
Reserve Fund	-	168,019	124,574	-	-	-	292,593
Revenue Fund	-	74,973	-	-	-	-	74,973
Amount To Be Provided	-	-	-	-	-	8,375,000	8,375,000
TOTAL ASSETS	\$ 351,824	\$ 389,979	\$ 327,453	\$ 104,010	\$ 1,152,399	\$ 8,375,000	\$ 10,700,665
LIABILITIES							
Accounts Payable	\$ 15,384	\$ 126,444	\$ 203,698	\$ -	\$ -	\$ -	\$ 345,526
Accrued Expenses	7,709	-	-	-	-	-	7,709
Deferred Revenue	13,498	-	-	-	-	-	13,498
Bonds Payable - Series 2022A-1	-	-	-	-	-	5,010,000	5,010,000
Bonds Payable - Series 2022A-2	-	-	-	-	-	3,365,000	3,365,000
Due To Other Funds	324,966	-	50,251	-	-	-	375,217
TOTAL LIABILITIES	361,557	126,444	253,949	-	-	8,375,000	9,116,950

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2022-1 DEBT SERVICE FUND	SERIES 2022-2 DEBT SERVICE FUND	SERIES 2022-1 CAPITAL PROJECT FUND	SERIES 2022-2 CAPITAL PROJECT FUND	GENERAL LONG-TERM DEBT	TOTAL
						ACCOUNT	
						GROUP FUND	
<u>FUND BALANCES</u>							
Restricted for:							
Debt Service	-	263,535	73,504	-	-	-	337,039
Capital Projects	-	-	-	104,010	1,152,399	-	1,256,409
Unassigned:	(9,733)	-	-	-	-	-	(9,733)
TOTAL FUND BALANCES	(9,733)	263,535	73,504	104,010	1,152,399	-	1,583,715
TOTAL LIABILITIES & FUND BALANCES	\$ 351,824	\$ 389,979	\$ 327,453	\$ 104,010	\$ 1,152,399	\$ 8,375,000	\$ 10,700,665

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
<u>REVENUES</u>				
Special Assmnts- CDD Collected	390,335	14,437	(375,898)	3.70%
TOTAL REVENUES	390,335	14,437	(375,898)	3.70%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	7,200	1,200	6,000	16.67%
ProfServ-Dissemination Agent	1,250	1,250	-	100.00%
ProfServ-Recording Secretary	1,600	600	1,000	37.50%
District Counsel	9,500	5,657	3,843	59.55%
District Engineer	5,400	-	5,400	0.00%
Administrative Services	4,000	1,125	2,875	28.13%
Management & Accounting Services	4,000	-	4,000	0.00%
District Manager	22,000	6,250	15,750	28.41%
Accounting Services	9,500	2,250	7,250	23.68%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	256	244	51.20%
Rentals & Leases	500	150	350	30.00%
Public Officials Insurance	2,500	2,340	160	93.60%
Legal Advertising	2,500	265	2,235	10.60%
Bank Fees	200	-	200	0.00%
Financial & Revenue Collections	1,000	300	700	30.00%
Website Administration	1,600	300	1,300	18.75%
Information Technology	500	150	350	30.00%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	76,075	22,268	53,807	29.27%
<u>Electric Utility Services</u>				
Electricity - Utility Ops	1,500	55	1,445	3.67%
Electricity - Streetlights	42,257	6,647	35,610	15.73%
Total Electric Utility Services	43,757	6,702	37,055	15.32%
<u>Stormwater Control</u>				
R&M-Boundary Walls/Fences/Monuments	5,000	590	4,410	11.80%
Aquatic Maintenance	15,000	-	15,000	0.00%
Aquatic Plant Replacement	7,500	-	7,500	0.00%
Total Stormwater Control	27,500	590	26,910	2.15%

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	2,860	340	89.38%
Insurance -Property & Casualty	12,500	-	12,500	0.00%
Landscape - Annuals	7,500	-	7,500	0.00%
Landscape - Mulch	7,500	-	7,500	0.00%
Landscape Maintenance	150,000	4,708	145,292	3.14%
Plant Replacement Program	5,000	-	5,000	0.00%
Irrigation Maintenance	6,000	-	6,000	0.00%
Entry & Walls Maintenance	1,500	-	1,500	0.00%
Miscellaneous Services	15,000	-	15,000	0.00%
Total Other Physical Environment	208,200	7,568	200,632	3.63%
<u>Parks and Recreations</u>				
Field Services	4,500	-	4,500	0.00%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Total Parks and Recreations	6,000	-	6,000	0.00%
<u>Contingency</u>				
Misc-Contingency	28,803	-	28,803	0.00%
Total Contingency	28,803	-	28,803	0.00%
TOTAL EXPENDITURES	390,335	37,128	353,207	9.51%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(22,691)	(22,691)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		12,958		
FUND BALANCE, ENDING		\$ (9,733)		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-1 Debt Service Fund (201)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 3,966	\$ 3,966	0.00%
Special Assmnts- Tax Collector	-	131,061	131,061	0.00%
Special Assmnts- CDD Collected	331,868	61,013	(270,855)	18.38%
TOTAL REVENUES	331,868	196,040	(135,828)	59.07%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	75,000	-	75,000	0.00%
Interest Expense	256,868	129,296	127,572	50.34%
Total Debt Service	331,868	129,296	202,572	38.96%
TOTAL EXPENDITURES	331,868	129,296	202,572	38.96%
Excess (deficiency) of revenues				
Over (under) expenditures	-	66,744	66,744	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		196,791		
FUND BALANCE, ENDING		\$ 263,535		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-2 Debt Service Fund (202)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1,571	\$ 1,571	0.00%
Special Assmnts- Tax Collector	-	211,135	211,135	0.00%
Special Assmnts- CDD Collected	227,161	-	(227,161)	0.00%
TOTAL REVENUES	227,161	212,706	(14,455)	93.64%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	45,000	-	45,000	0.00%
Interest Expense	182,161	91,615	90,546	50.29%
Total Debt Service	227,161	91,615	135,546	40.33%
TOTAL EXPENDITURES	227,161	91,615	135,546	40.33%
Excess (deficiency) of revenues				
Over (under) expenditures	-	121,091	121,091	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(47,587)		
FUND BALANCE, ENDING		\$ 73,504		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-1 Capital Project Fund (301)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 59	\$ 59	0.00%
TOTAL REVENUES	-	59	59	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	59	59	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		103,951		
FUND BALANCE, ENDING		<u>\$ 104,010</u>		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 31, 2023
Series 2022-2 Capital Project Fund (302)
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 17,145	\$ 17,145	0.00%
TOTAL REVENUES	-	17,145	17,145	0.00%
<u>EXPENDITURES</u>				
<u>Construction In Progress</u>				
Construction in Progress	-	501,824	(501,824)	0.00%
Total Construction In Progress	-	501,824	(501,824)	0.00%
TOTAL EXPENDITURES	-	501,824	(501,824)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(484,679)	(484,679)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,637,078		
FUND BALANCE, ENDING		<u>\$ 1,152,399</u>		

HILLTOP POINT CDD

Bank Reconciliation

Bank Account No. 4088 TRUIST- GF OPERATING
Statement No. 12-23
Statement Date 12/31/2023

G/L Balance (LCY)	338,326.08	Statement Balance	338,326.08
G/L Balance	338,326.08	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	338,326.08
Subtotal	338,326.08	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	338,326.08	Ending Balance	338,326.08
Difference	0.00		

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
Checks							
12/5/2023	Payment	1124	HILLTOP POINT CDD		12,053.92	12,053.92	0.00
Total Checks					12,053.92	12,053.92	0.00
Deposits							
12/5/2023		JE000216	CK#38029#### - O&M	G/L Ac	1,326.90	1,326.90	0.00
12/5/2023		JE000217	CK#38051#### - O&M	G/L Ac	1,326.90	1,326.90	0.00
12/14/2023		JE000225	CK#38246#### - O&M	G/L Ac	1,326.90	1,326.90	0.00
12/1/2023		JE000257	Debt Service/ Tax Revenue	G/L Ac	2,599.05	2,599.05	0.00
12/7/2023		JE000258	Debt Service/ Tax Revenue	G/L Ac	28,896.55	28,896.55	0.00
12/14/2023		JE000259	Debt Service/ Tax Revenue	G/L Ac	298,646.33	298,646.33	0.00
Total Deposits					334,122.63	334,122.63	0.00

Fourth Order of Business

4Bi.

HILLTOP SITE INSPECTION REPORT.

1/12/24, 11:30 AM

Hilltop Point. CDD.

Friday, January 12, 2024

Prepared For Board Of Supervisors.

32 Issues Identified



Pindos Drive.

Assigned To LMP.

The perimeter fence-line looks good.



Pindos Drive.

Assigned To LMP.

Heading East on the street looks good overall.



Pindos Drive.

Assigned To LMP.

Weeds.



Pindos Drive.

Assigned To LMP.

Submit an estimate to install Bahia turf.

**Pindos Drive.**

Assigned To LMP.

Submit an estimate to replace with Bahia turf.

**Pindos Drive.**

Assigned To District Manager.

The mailboxes are clean and look good.



Barrel Drive.

Assigned To LMP.

Tree suckers must be trimmed.



Barrel Drive.

Assigned To LMP.

Any plant / tree debris must be removed each service visit.

**Barrel Drive.**

Assigned To LMP.

Remove the weeds. Treat the fence line.

**Barrel Drive.**

Assigned To LMP.

This area needs to be maintained as it is CDD property. This is in learning curve issue, and I will be on site with the account manager for LMP to make sure he understands the scope of services.



Barrel Drive.

Assigned To LMP

All ant hills must be treated.



Barrel Drive.

Assigned To LMP.

Looks good.



Dry Pond.



Dry Pond



Garron Place.

Assigned To District Manager.

Amenity Center build in progress.



Garron Place.

Assigned To District Manager.

Pool build in progress.



Garron Place.

Assigned To District Manager.

Side view of the Amenity Center.



Hilltop Farms Drive.



Hilltop Farms Drive.

Assigned To District Manager.

The Clinton entrance façade is clean and looks good.



Hilltop Farms Drive.

The SW entrance.



Hilltop Farms Drive.

The SE entrance.



Hilltop Farms Drive.

Heading North on the street looks good.



Hilltop Farms Drive.

Assigned To LMP.

Looks good.



Hilltop Farms Drive.

Assigned To District Manager

The damaged fence has since been repaired.



Hilltop Farms Drive.

Assigned To LMP.

Remove any plant \ tree material on top of the fence-line.



Dry pond.



Palomino Drive

Assigned To LMP

The Utility area is well-maintained.



Dry pond.

Dry pond.



Pindos Drive.

Assigned To LMP.

Remove / treat the weeds and spay the fence line to prevent weed growth.



Pindos Drive.

Assigned To LMP.

Remover the traveler tree growing on the perimeter fence.

**Pindos Drive.**

Assigned To LMP.

Yellowstone has scheduled the damage fence for repair. If the repair is not completed by January 26, Inframark will deduct the repair cost from the final maintenance payment.

**Pindos Drive.**

Assigned To LMP.

Dry pond.