

Hilltop Point Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2022

Prepared by:



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HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2022

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND</u>	<u>SERIES 2022-1 CAPITAL PROJECT FUND</u>	<u>SERIES 2022-2 CAPITAL PROJECT FUND</u>	<u>TOTAL</u>
<u>ASSETS</u>				
Cash - Operating Account	\$ 2,876	\$ -	\$ -	\$ 2,876
Investments:				
Capitalized Interest Account	-	1	7	8
TOTAL ASSETS	\$ 2,876	\$ 1	\$ 7	\$ 2,884
<u>LIABILITIES</u>				
Accounts Payable	\$ 22,772	\$ -	\$ -	\$ 22,772
TOTAL LIABILITIES	22,772	-	-	22,772
<u>FUND BALANCES</u>				
Restricted for:				
Capital Projects	-	1	7	8
Unassigned:	(19,896)	-	-	(19,896)
TOTAL FUND BALANCES	(19,896)	1	7	(19,888)
TOTAL LIABILITIES & FUND BALANCES	\$ 2,876	\$ 1	\$ 7	\$ 2,884

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
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	\$ 310,575	\$ 2,654	\$ (307,921)	0.85%
TOTAL REVENUES	310,575	2,654	(307,921)	0.85%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	-	400	(400)	0.00%
ProfServ-Dissemination Agent	1,250	-	1,250	0.00%
ProfServ-Recording Secretary	1,600	400	1,200	25.00%
District Counsel	9,500	-	9,500	0.00%
District Engineer	9,500	-	9,500	0.00%
Administrative Services	3,000	750	2,250	25.00%
Management & Accounting Services	4,000	-	4,000	0.00%
District Manager	16,667	4,167	12,500	25.00%
Accounting Services	9,500	1,500	8,000	15.79%
Website Compliance	1,800	-	1,800	0.00%
Postage, Phone, Faxes, Copies	500	5	495	1.00%
Rentals & Leases	500	100	400	20.00%
Public Officials Insurance	2,500	-	2,500	0.00%
Legal Advertising	3,500	205	3,295	5.86%
Bank Fees	200	44	156	22.00%
Financial & Revenue Collections	2,333	200	2,133	8.57%
Website Administration	1,600	200	1,400	12.50%
Information Technology	400	100	300	25.00%
Miscellaneous Expenses	250	-	250	0.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	68,875	8,246	60,629	11.97%
<u>Electric Utility Services</u>				
Electricity - Utility Ops	1,500	144	1,356	9.60%
Electricity - Streetlights	30,000	-	30,000	0.00%
Total Electric Utility Services	31,500	144	31,356	0.46%
<u>Stormwater Control</u>				
R&M-Boundary Walls/Fences/Monuments	15,000	-	15,000	0.00%
Landscape- Storm Clean Up & Tree Removal	5,000	-	5,000	0.00%
Aquatic Maintenance	7,500	-	7,500	0.00%
Total Stormwater Control	27,500	-	27,500	0.00%
<u>Other Physical Environment</u>				
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	12,500	-	12,500	0.00%

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
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
Landscape - Annuals	7,500	-	7,500	0.00%
Landscape - Mulch	7,500	-	7,500	0.00%
Landscape Maintenance	130,000	6,137	123,863	4.72%
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	1,000	-	1,000	0.00%
Total Other Physical Environment	174,200	6,137	168,063	3.52%
<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	2,500	-	2,500	0.00%
Total Contingency	2,500	-	2,500	0.00%
TOTAL EXPENDITURES	310,575	14,527	296,048	4.68%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(11,873)	(11,873)	0.00%
Net change in fund balance	\$ -	\$ (11,873)	\$ (11,873)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	(8,023)	(8,023)		
FUND BALANCE, ENDING	\$ (8,023)	\$ (19,896)		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
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
REVENUES				
Interest - Investments	\$ -	\$ 1	\$ 1	0.00%
Special Assmnts- CDD Collected	335,318	-	(335,318)	0.00%
TOTAL REVENUES	335,318	1	(335,317)	0.00%
EXPENDITURES				
Debt Service				
Principal Debt Retirement	131,021	-	131,021	0.00%
Interest Expense	204,297	-	204,297	0.00%
Total Debt Service	335,318	-	335,318	0.00%
TOTAL EXPENDITURES	335,318	-	335,318	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	1	1	0.00%
OTHER FINANCING SOURCES (USES)				
Operating Transfers-Out	-	(1)	(1)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(1)	(1)	0.00%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-		
FUND BALANCE, ENDING	\$ -	\$ -		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-1 Capital Project Fund (301)
(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>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	1	1	0.00%
TOTAL FINANCING SOURCES (USES)	-	1	1	0.00%
Net change in fund balance	\$ -	\$ 1	\$ 1	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-		
FUND BALANCE, ENDING	\$ -	\$ 1		

HILLTOP POINT COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2022
Series 2022-2 Capital Project Fund (302)
(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	\$ -	\$ 7	\$ 7	0.00%
TOTAL REVENUES	-	7	7	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	7	7	0.00%
Net change in fund balance	\$ -	\$ 7	\$ 7	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	-		
FUND BALANCE, ENDING	\$ -	\$ 7		

HILLTOP POINT CDD

Bank Reconciliation

Bank Account No. 4088 TRUIST- GF OPERATING
 Statement No. 11-22
 Statement Date 11/30/2022

G/L Balance (LCY)	2,875.91	Statement Balance	2,925.91
G/L Balance	2,875.91	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	2,875.91	Subtotal	2,925.91
Negative Adjustments	0.00	Outstanding Checks	50.00
	<hr/>	Differences	0.00
Ending G/L Balance	2,875.91	Ending Balance	2,875.91
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
10/24/2022	Payment	1037	TAMPA BAY TIMES	205.00	205.00	0.00
11/16/2022	Payment	1039	JOHN C. BLAKLEY	200.00	200.00	0.00
11/16/2022	Payment	1040	LEE R. THOMPSON	200.00	200.00	0.00
11/16/2022	Payment	1041	TAMPA ELECTRIC	79.51	79.51	0.00
11/21/2022		JE000023	service charge	21.84	21.84	0.00
Total Checks				706.35	706.35	0.00
Deposits						
11/9/2022		JE000024	off-roll: deposit to O&M account	G/L 2,653.80	2,653.80	0.00
Total Deposits				2,653.80	2,653.80	0.00
Outstanding Checks						
10/1/2022		JE000019	Outstanding check# 1013; Ballantrae	50.00	0.00	50.00
Total Outstanding Checks.....				50.00		50.00