

# Ventana Community Development District

Financial Statements  
(Unaudited)

Period Ending  
April 30, 2022



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



# Ventana CDD

## Balance Sheet

As of 4/30/2022  
(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2018	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2018	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
Revenue Bonds Payable - Series 2018	0	0	0	0	0	0	15,910,000	15,910,000
Revenue Bonds Payable - Series 2021	0	0	0	0	0	0	1,745,000	1,745,000
<b>Total Liabilities</b>	<b>10,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,655,000</b>	<b>17,665,004</b>
<b>Fund Equity &amp; Other Credits</b>								
Retained Earnings-All Other Reserves	0	949,869	68,818	24	2	0	0	1,018,714
Fund Balance-Unreserved	151,362	0	0	0	0	0	0	151,362
Investment in General Fixed Assets	0	0	0	0	0	15,679,215	0	15,679,215
Other	132,590	674,455	73,568	0	0	0	0	880,612
<b>Total Fund Equity &amp; Other Credits</b>	<b>283,952</b>	<b>1,624,324</b>	<b>142,386</b>	<b>24</b>	<b>2</b>	<b>15,679,215</b>	<b>0</b>	<b>17,729,903</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>293,956</b>	<b>1,624,324</b>	<b>142,386</b>	<b>24</b>	<b>2</b>	<b>15,679,215</b>	<b>17,655,000</b>	<b>35,394,906</b>

**Ventana CDD**  
**Statement of Revenues & Expenditures**

001 - General Fund  
From 10/1/2021 Through 4/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Service Charges				
O&M Assmts-Tax Roll	452,455	490,573	38,118	8 %
Contributions & Donations From Private Sources				
Developer Contributions	39,461	0	(39,461)	(100)%
Other Miscellaneous Revenues				
Miscellaneous	0	300	300	0 %
Clubhouse Rental	0	1,725	1,725	0 %
<b>Total Revenues</b>	<u>491,916</u>	<u>492,598</u>	<u>682</u>	<u>0 %</u>
<b>Expenditures</b>				
Legislative				
Supervisor Fees	12,000	2,800	9,200	77 %
Financial & Administrative				
District Manager	45,000	29,850	15,150	34 %
District Engineer	4,500	732	3,768	84 %
Disclosure Report	8,400	9,100	(700)	(8)%
Trustee Fees	8,400	2,074	6,326	75 %
Accounting Services	6,750	8,438	(1,688)	(25)%
Auditing Services	6,700	2,558	4,142	62 %
Postage, Phone, Faxes, Copies	500	166	334	67 %
Public Officials Insurance	2,966	2,446	520	18 %
Legal Advertising	2,200	0	2,200	100 %
Bank Fees	250	37	213	85 %
Dues, Licenses, & Fees	175	375	(200)	(114)%
Email Hosting Vendor	300	0	300	100 %
Website Maintenance	1,500	875	625	42 %
ADA Website Compliance	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	6,000	4,397	1,603	27 %
Electric Utility Services				
Electric Utility Services	98,500	64,296	34,204	35 %
Garbage/Solid Waste Control Services				
Garbage Collection	4,000	2,293	1,707	43 %
Water-Sewer Combination Services				
Water Utility Services	10,000	1,725	8,275	83 %
Other Physical Environment				
Onsite Staffing	28,000	31,133	(3,133)	(11)%
Property & Casualty Insurance	14,268	19,999	(5,731)	(40)%
Aquatic Management Contract	11,000	11,623	(623)	(6)%
Entry & Walls Maintenance	2,355	3,290	(935)	(40)%
Landscape Maintenance-Contract	135,000	107,993	27,007	20 %
Mulch/Tree Trimming	23,000	1,000	22,000	96 %
Plant Replacement & Annuals	10,000	10,734	(734)	(7)%
Pond Repair	5,000	0	5,000	100 %
Irrigation Maintenance	5,000	1,130	3,870	77 %
Pool Maintenance - Contract	15,000	7,825	7,175	48 %
Pool Repairs	2,500	10,946	(8,446)	(338)%
Amenity Center Facility Maintenance	14,452	19,896	(5,444)	(38)%
Amenity Center Cleaning & Supplies	5,500	2,278	3,222	59 %
Amenity Center Pest Control	1,200	0	1,200	100 %
<b>Total Expenditures</b>	<u>491,916</u>	<u>360,008</u>	<u>131,908</u>	<u>27 %</u>
Excess of Revenues Over (Under) Expenditures	0	132,590	132,590	0 %

**Ventana CDD**  
**Statement of Revenues & Expenditures**

001 - General Fund  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Fund Balance, Beginning of Period	0	151,362	151,362	0 %
Fund Balance, End of Period	<u>0</u>	<u>283,952</u>	<u>283,952</u>	<u>0 %</u>

**Ventana CDD**  
**Statement of Revenues & Expenditures**

200 - Debt Service Fund - Series 2018  
From 10/1/2021 Through 4/30/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts-Tax Roll	1,061,056	1,070,200	9,144	1 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>33</u>	<u>33</u>	<u>0 %</u>
<b>Total Revenues</b>	<u>1,061,056</u>	<u>1,070,233</u>	<u>9,177</u>	<u>1 %</u>
<b>Expenditures</b>				
Debt Service Payments				
Interest	786,056	395,778	390,278	50 %
Principal	<u>275,000</u>	<u>0</u>	<u>275,000</u>	<u>100 %</u>
<b>Total Expenditures</b>	<u>1,061,056</u>	<u>395,778</u>	<u>665,278</u>	<u>63 %</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>674,455</u>	<u>674,455</u>	<u>0 %</u>
<b>Fund Balance, Beginning of Period</b>	0	949,869	949,869	0 %
<b>Fund Balance, End of Period</b>	<u>0</u>	<u>1,624,324</u>	<u>1,624,324</u>	<u>0 %</u>

## Ventana CDD

### Statement of Revenues & Expenditures

201 - Debt Service Fund - Series 2021

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
DS Assmts-Off Roll	0	93,538	93,538	0 %
Interest Earnings				
Interest Earnings	0	2	2	0 %
Total Revenues	0	93,539	93,539	0 %
<b>Expenditures</b>				
Debt Service Payments				
Interest	0	19,971	(19,971)	0 %
Total Expenditures	0	19,971	(19,971)	0 %
Excess of Revenues Over (Under) Expenditures	0	73,568	73,568	0 %
Fund Balance, Beginning of Period	0	68,818	68,818	0 %
Fund Balance, End of Period	0	142,386	142,386	0 %

# Ventana CDD

## Statement of Revenues & Expenditures

300 - Capital Projects Fund - Series 2018

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	24	24	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>24</u></u>	<u><u>24</u></u>	<u><u>0 %</u></u>



# Ventana CDD

## Statement of Revenues & Expenditures

301 - Capital Projects Fund - Series 2021

From 10/1/2021 Through 4/30/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	2	2	0 %
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>0 %</u></u>

**Ventana CDD**  
**Statement of Revenues & Expenditures**

900 - General Fixed Assets  
 From 10/1/2021 Through 4/30/2022  
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund Balance, Beginning of Period	0	15,679,215	15,679,215	0 %
Fund Balance, End of Period	<u>0</u>	<u>15,679,215</u>	<u>15,679,215</u>	<u>0 %</u>

Ventana CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash--Operating Account (Suntrust)

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Bank Balance	307,744.32
Less Outstanding Checks/Vouchers	3,735.93
Plus Deposits in Transit	25.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	304,033.39
Balance Per Books	<u>304,033.39</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Ventana CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account (Suntrust)

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1577	4/14/2022	System Generated Check/Voucher	200.00	Ryan Motko
1585	4/28/2022	System Generated Check/Voucher	500.00	BOCC
1586	4/28/2022	System Generated Check/Voucher	292.78	Water Resource Services
1587	4/28/2022	System Generated Check/Voucher	577.15	Chris's Plumbing Service
1588	4/28/2022	System Generated Check/Voucher	826.00	First Choice Aquatic Weed
1589	4/28/2022	System Generated Check/Voucher	190.00	Republic Services #696
1590	4/28/2022	System Generated Check/Voucher	1,150.00	Zebra Cleaning Team, Inc.
Outstanding Checks/Vouchers			<u>3,735.93</u>	

Ventana CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account (Suntrust)

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CHK#358	4/18/2022	Club house Rental 4.13 thru 4.18.2022	25.00	
			<hr/>	
Outstanding Deposits			25.00	
			<hr/> <hr/>	

**Ventana CDD  
Reconcile Cash Accounts**

**Detail**

**Cash Account: 10101 Cash--Operating Account (Suntrust)**

**Reconciliation ID: 4.30.2022**

**Reconciliation Date: 4/30/2022**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1558	3/17/2022	System Generated Check/Voucher	200.00	Travis Jamal Tyson
1562	3/31/2022	System Generated Check/Voucher	75.00	Amanda Lewis
1563	3/31/2022	System Generated Check/Voucher	200.00	Anthony Argote
1564	3/31/2022	System Generated Check/Voucher	288.46	Water Resource Services
1565	3/31/2022	System Generated Check/Voucher	826.00	First Choice Aquatic Weed
1566	3/31/2022	System Generated Check/Voucher	8,679.27	Meritus Districts
1567	3/31/2022	System Generated Check/Voucher	1,029.72	Republic Services #696
1568	3/31/2022	System Generated Check/Voucher	958.00	Straley Robin Vericker
1570	4/6/2022	Series 2018 FY22 Tax Dist ID 569	3,371.63	Ventana CDD
1569	4/7/2022	System Generated Check/Voucher	150.00	Home Team Pest Defense
1571	4/14/2022	System Generated Check/Voucher	702.00	Action Security, Inc.
1572	4/14/2022	System Generated Check/Voucher	142.96	Charter Communications
1573	4/14/2022	System Generated Check/Voucher	200.00	Jahyra Rivera
1573	4/14/2022	System Generated Check/Voucher	(200.00)	Jahyra Rivera
1574	4/14/2022	System Generated Check/Voucher	200.00	Kelly Ann Evans
1575	4/14/2022	System Generated Check/Voucher	780.00	Neptune Services
1576	4/14/2022	System Generated Check/Voucher	200.00	Nicholas J. Dister
1578	4/14/2022	System Generated Check/Voucher	909.00	Spearem Enterprises, LLC

Ventana CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account (Suntrust)

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1579	4/14/2022	System Generated Check/Voucher	9,479.60	Tampa Electric
1580	4/14/2022	System Generated Check/Voucher	44,952.75	Cornestone Solution Group
1581	4/21/2022	System Generated Check/Voucher	200.00	Rene Guzman Aduris
1582	4/21/2022	System Generated Check/Voucher	250.00	Timber Creek Comm. Assoc.
1583	4/21/2022	System Generated Check/Voucher	10,945.86	Zebra Cleaning Team, Inc.
1584	4/21/2022	Series 2021 FY22 Off Roll Collections	93,537.51	Ventana CDD
CD057	4/21/2022	Bank Fee	<u>12.00</u>	
Cleared Checks/Vouchers			<u>178,089.76</u>	

Ventana CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash--Operating Account (Suntrust)

Reconciliation ID: 4.30.2022

Reconciliation Date: 4/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CHK#393	2/22/2022	Pool Key	0.00	
CR476	4/6/2022	Tax Distribution 4.06.2022	4,803.81	
CR480	4/11/2022	Club house Income 3.30 thru 4.11	200.00	
CHK#1001	4/13/2022	Club house Rental 4.13 thru 4.18.2022	50.00	
CR485	4/19/2022	Rental Fee - 4.19.2022	75.00	
CR483	4/21/2022	Off Roll Distribution 4.21.2022	<u>129,503.67</u>	
Cleared Deposits			<u>134,632.48</u>	