

Ventana Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
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Ventana CDD

Balance Sheet

As of 6/30/2022
(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	15,635,000	15,635,000
Revenue Bonds Payable - Series 2021	0	0	0	0	0	0	1,710,000	1,710,000
Total Liabilities	<u>8,190</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,345,000</u>	<u>17,353,190</u>
Fund Equity & Other Credits								
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	<u>56,161</u>	<u>9,370</u>	<u>13,259</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>78,790</u>
Total Fund Equity & Other Credits	<u>207,523</u>	<u>959,239</u>	<u>82,078</u>	<u>24</u>	<u>2</u>	<u>15,679,215</u>	<u>0</u>	<u>16,928,080</u>
Total Liabilities & Fund Equity	<u>215,713</u>	<u>959,239</u>	<u>82,078</u>	<u>24</u>	<u>2</u>	<u>15,679,215</u>	<u>17,345,000</u>	<u>34,281,271</u>

Ventana CDD
Statement of Revenues & Expenditures

001 - General Fund
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O&M Assmts-Tax Roll	452,455	457,020	4,565	1 %
O&M Assmts-Off Roll	0	35,966	35,966	0 %
Contributions & Donations From Private Sources				
Developer Contributions	39,461	0	(39,461)	(100)%
Other Miscellaneous Revenues				
Miscellaneous	0	400	400	0 %
Clubhouse Rental	0	2,450	2,450	0 %
Total Revenues	491,916	495,836	3,920	1 %
Expenditures				
Legislative				
Supervisor Fees	12,000	3,400	8,600	72 %
Financial & Administrative				
District Manager	45,000	37,350	7,650	17 %
District Engineer	4,500	732	3,768	84 %
Disclosure Report	8,400	10,500	(2,100)	(25)%
Trustee Fees	8,400	2,074	6,326	75 %
Accounting Services	6,750	9,563	(2,813)	(42)%
Auditing Services	6,700	2,558	4,142	62 %
Postage, Phone, Faxes, Copies	500	202	298	60 %
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	650	(475)	(271)%
Email Hosting Vendor	300	0	300	100 %
Website Maintenance	1,500	1,125	375	25 %
ADA Website Compliance	1,500	0	1,500	100 %
Legal Counsel				
District Counsel	6,000	5,423	577	10 %
Electric Utility Services				
Electric Utility Services	98,500	76,132	22,368	23 %
Garbage/Solid Waste Control Services				
Garbage Collection	4,000	2,683	1,317	33 %
Water-Sewer Combination Services				
Water Utility Services	10,000	2,433	7,567	76 %
Other Physical Environment				
Onsite Staffing	28,000	38,200	(10,200)	(36)%
Property & Casualty Insurance	14,268	19,999	(5,731)	(40)%
Aquatic Management Contract	11,000	16,912	(5,912)	(54)%
Entry & Walls Maintenance	2,355	3,415	(1,060)	(45)%
Landscape Maintenance-Contract	135,000	144,681	(9,681)	(7)%
Mulch/Tree Trimming	23,000	0	23,000	100 %
Plant Replacement & Annuals	10,000	11,206	(1,206)	(12)%
Pond Repair	5,000	0	5,000	100 %
Irrigation Maintenance	5,000	1,130	3,870	77 %
Pool Maintenance - Contract	15,000	10,425	4,575	31 %
Pool Repairs	2,500	10,946	(8,446)	(338)%
Amenity Center Facility Maintenance	14,452	20,782	(6,330)	(44)%
Amenity Center Cleaning & Supplies	5,500	4,522	978	18 %
Amenity Center Pest Control	1,200	150	1,050	88 %
Total Expenditures	491,916	439,676	52,240	11 %

Ventana CDD
Statement of Revenues & Expenditures

001 - General Fund
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	0	56,161	56,161	0 %
Fund Balance, Beginning of Period	0	151,362	151,362	0 %
Fund Balance, End of Period	0	207,523	207,523	0 %

Ventana CDD
Statement of Revenues & Expenditures

200 - Debt Service Fund - Series 2018
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assmts-Tax Roll	1,061,056	1,075,883	14,827	1 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>44</u>	<u>44</u>	<u>0 %</u>
Total Revenues	<u>1,061,056</u>	<u>1,075,926</u>	<u>14,870</u>	<u>1 %</u>
Expenditures				
Debt Service Payments				
Interest	786,056	791,556	(5,500)	(1)%
Principal	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0 %</u>
Total Expenditures	<u>1,061,056</u>	<u>1,066,556</u>	<u>(5,500)</u>	<u>(1)%</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>9,370</u>	<u>9,370</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	949,869	949,869	0 %
Fund Balance, End of Period	<u>0</u>	<u>959,239</u>	<u>959,239</u>	<u>0 %</u>

Ventana CDD

Statement of Revenues & Expenditures

201 - Debt Service Fund - Series 2021

From 10/1/2021 Through 6/30/2022

(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
DS Assmts-Off Roll	0	97,694	97,694	0 %
Interest Earnings				
Interest Earnings	0	2	2	0 %
Total Revenues	0	97,696	97,696	0 %
Expenditures				
Debt Service Payments				
Interest	0	49,437	(49,437)	0 %
Principal	0	35,000	(35,000)	0 %
Total Expenditures	0	84,437	(84,437)	0 %
Excess of Revenues Over (Under) Expenditures	0	13,259	13,259	0 %
Fund Balance, Beginning of Period	0	68,818	68,818	0 %
Fund Balance, End of Period	0	82,078	82,078	0 %

Ventana CDD

Statement of Revenues & Expenditures

300 - Capital Projects Fund - Series 2018

From 10/1/2021 Through 6/30/2022

(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 6/30/2022

(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 6/30/2022
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>Total Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</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: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Bank Balance	221,832.58
Less Outstanding Checks/Vouchers	6,419.46
Plus Deposits in Transit	225.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	215,638.12
Balance Per Books	<u>215,638.12</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: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1624	6/23/2022	System Generated Check/Voucher	1,450.00	Zebra Cleaning Team, Inc.
1625	6/30/2022	System Generated Check/Voucher	500.00	Board of Conty Commission
1626	6/30/2022	System Generated Check/Voucher	473.96	Water Resource Services
1627	6/30/2022	System Generated Check/Voucher	2,058.00	First Choice Aquatic Weed
1628	6/30/2022	System Generated Check/Voucher	150.00	Home Team Pest Defense
1629	6/30/2022	System Generated Check/Voucher	715.00	Neptune Services
1630	6/30/2022	System Generated Check/Voucher	50.00	Ramesh Maity
1631	6/30/2022	System Generated Check/Voucher	102.00	Republic Services #696
1632	6/30/2022	System Generated Check/Voucher	250.00	Spearem Enterprises, LLC
1633	6/30/2022	System Generated Check/Voucher	670.50	Straley Robin Vericker
Outstanding Checks/Vouchers			<u>6,419.46</u>	

Ventana CDD
Reconcile Cash Accounts

Detail

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

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR498	6/22/2022	Clubhouse Income Thru 6.22.2022	225.00	
Outstanding Deposits			225.00	

Ventana CDD
Reconcile Cash Accounts

Detail

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

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1577	4/14/2022	System Generated Check/Voucher	200.00	Ryan Motko
1599	5/26/2022	System Generated Check/Voucher	234.61	Water Resource Services
1600	5/26/2022	System Generated Check/Voucher	287.44	Republic Services #696
1601	5/26/2022	System Generated Check/Voucher	1,009.00	Spearem Enterprises, LLC
1603	5/26/2022	System Generated Check/Voucher	1,150.00	Zebra Cleaning Team, Inc.
1604	6/2/2022	System Generated Check/Voucher	1,200.00	BOCC
1605	6/2/2022	System Generated Check/Voucher	826.00	First Choice Aquatic Weed
1606	6/2/2022	System Generated Check/Voucher	275.00	FL Dept. of Health
1607	6/2/2022	System Generated Check/Voucher	472.43	Nichols Landscape Archite
1608	6/2/2022	System Generated Check/Voucher	125.00	Spearem Enterprises, LLC
1609	6/2/2022	System Generated Check/Voucher	355.50	Straley Robin Vericker
1610	6/9/2022	System Generated Check/Voucher	8,687.78	Inframrk LLC
1611	6/9/2022	System Generated Check/Voucher	200.00	Kelly Ann Evans
1612	6/9/2022	System Generated Check/Voucher	200.00	Nicholas J. Dister
1613	6/9/2022	System Generated Check/Voucher	200.00	Ryan Motko
1614	6/16/2022	System Generated Check/Voucher	125.00	Action Security, Inc.
1615	6/16/2022	System Generated Check/Voucher	500.00	BOCC
1616	6/16/2022	System Generated Check/Voucher	142.96	Charter Communications

Ventana CDD
Reconcile Cash Accounts

Detail

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

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1617	6/16/2022	System Generated Check/Voucher	780.00	Neptune Services
1618	6/16/2022	System Generated Check/Voucher	11,064.21	Tampa Electric
1619	6/16/2022	System Generated Check/Voucher	10,996.00	Cornestone Solution Group
1620	6/17/2022	Series 2018 FY22 Tax Dist ID 578	4,419.89	Ventana CDD
1621	6/23/2022	System Generated Check/Voucher	500.00	BOCC
1622	6/23/2022	System Generated Check/Voucher	225.00	MHD Communications
1623	6/23/2022	System Generated Check/Voucher	985.00	Spearem Enterprises, LLC
Cleared Checks/Vouchers			<u>45,160.82</u>	

Ventana CDD
Reconcile Cash Accounts

Detail

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

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR490	5/11/2022	Pool Key 5.11.2022	25.00	
CR492	5/16/2022	Rental Fee	50.00	
CR489	5/23/2022	Clubhouse Income thru 5.23.2022	225.00	
CHK#1194	5/27/2022	Rental Fee - 5.27.2022	100.00	
CR496	6/9/2022	Rental Fees Thru 6.09.2022	150.00	
CR497	6/17/2022	Tax Distribution 6.17.2022	<u>6,297.35</u>	
Cleared Deposits			<u>6,847.35</u>	