

**NORTH PARK ISLE
COMMUNITY DEVELOPMENT
DISTRICT**

DECEMBER 07, 2023

AGENDA PACKAGE



2005 PAN AM CIRCLE, SUITE 300
TAMPA. FL 33067

North Park Isle Community Development District

Board of Supervisors

Carlos de la Ossa, Chair
Nicholas Dister, Vice-Chairman
Ryan Motko, Assistant Secretary
Kelly Evans, Assistant Secretary
Albert Viera, Assistant Secretary

District Staff

Brian Lamb, District Secretary
Bryan Radcliff, District Manager
John Vericker, District Counsel
Tonja Stewart, District Engineer

Regular Meeting Agenda

Thursday, December 07, 2023, at 2:00 p.m.

The Regular Meeting of North Park Isle Community Development District will be held on **December 07, 2023, at 2:00 p.m. at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.** For those who intend to call in below is the Zoom link information. Please let us know at least 24 hours in advance if you plan to call into the meeting.

Zoom Meeting

<https://us06web.zoom.us/j/86992084254?pwd=wPRUYX9TrhybYypbvbmLGNwEvJbTHO.1>

Meeting ID: 869 9208 4254 Passcode: 944104

All cellular phones and pagers must be turned off during the meeting.

REGULAR MEETINGS OF THE BOARD OF SUPERVISORS

1. CALL TO ORDER/ROLL CALL

2. PUBLIC COMMENT ON AGENDA ITEMS *(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)*

3. BUSINESS ITEMS

- A. Acceptance of Financial Report FY Ending September 30, 2022
- B. Ratification of Landscaping Agreement

4. CONSENT AGENDA

- A. Approval of Minutes of the November 02, 2023; Public Hearing & Regular Meeting
- B. Consideration of Operation and Maintenance Expenditures October 2023
- C. Acceptance of the Financials and Approval of the Check Register for October 2023

5. STAFF REPORTS

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

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

*The next regularly scheduled meeting is January 04, 2024, at 2:00 p.m.

**NORTH PARK ISLE
COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2022**

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA**

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS	3-6
BASIC FINANCIAL STATEMENTS	
Government-Wide Financial Statements:	
Statement of Net Position	7
Statement of Activities	8
Fund Financial Statements:	
Balance Sheet – Governmental Funds	9
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position	10
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	11
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	12
Notes to the Financial Statements	13-22
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund	23
Notes to Required Supplementary Information	24
OTHER INFORMATION	
Data Elements required by FL Statute 218.39 (3) (c)	25
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 <i>GOVERNMENT AUDITING STANDARDS</i>	26-27
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	28
MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	29-31



INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
North Park Isle Community Development District
City of Plant 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 North Park Isle Community Development District, City of Plant City, Florida ("District") as of and for the fiscal year ended 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 the fiscal year then ended 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 Section 218.39(3)(c), Florida Statutes, 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 29, 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 29, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of North Park Isle Community Development District, City of Plant City, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended 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.

FINANCIAL HIGHLIGHTS

- The liabilities of the District exceeded its assets at the close of the most recent fiscal year resulting in a net position deficit balance of (\$2,848,858).
- The change in the District's total net position in comparison with the prior fiscal year was (\$6,747,512), 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 \$1,885,294, an increase of \$970,304 in comparison with the prior fiscal year. A portion of the fund balance is restricted for debt service and capital projects, non-spendable for deposits, and the balance is deficit unassigned 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 Developer revenues. The District does not have any business-type activities. The governmental activities of the District include general government (management) and physical environment functions.

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.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

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 outflows 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 balance 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	2021
Current and other assets	\$ 1,975,549	\$ 995,536
Capital assets, net of depreciation	24,065,708	15,343,524
Total assets	26,041,257	16,339,060
Current liabilities	528,716	309,528
Long-term liabilities	28,361,399	12,130,878
Total liabilities	28,890,115	12,440,406
Net Position		
Net investment in capital assets	(4,295,691)	3,212,646
Restricted	1,380,289	686,008
Unrestricted	66,544	-
Total net position	\$ (2,848,858)	\$ 3,898,654

A portion of 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.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

The District's net position decreased during the most recent fiscal year. The majority of the decrease is the result of the conveyance of infrastructure improvements to other entities for ownership and maintenance during the current year.

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

	CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,	
	2022	2021
Revenues:		
Program revenues		
Charges for services	\$ 1,408,565	\$ 253,490
Operating grants and contributions	205,750	785,606
Capital grants and contributions	6,303	4,640,723
Total revenues	<u>1,620,618</u>	<u>5,679,819</u>
Expenses:		
General government	90,502	95,151
Physical environment	449,244	107,924
Bond issuance costs	474,925	-
Interest	1,030,370	555,891
Conveyance of infrastructure	6,323,089	-
Total expenses	<u>8,368,130</u>	<u>758,966</u>
Change in net position	(6,747,512)	4,920,853
Net position - beginning	3,898,654	(1,022,199)
Net position - ending	<u>\$ (2,848,858)</u>	<u>\$ 3,898,654</u>

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2022 was \$8,368,130. The costs of the District's activities were funded by program revenues. Program revenues were comprised primarily of Developer contribution and assessments in the current fiscal year. The majority of the decrease in program revenues is due to Developer contributions of infrastructure assets recognized in the prior year. The majority of the increase in expenses is the result of the conveyance of infrastructure improvements to other entities for ownership and maintenance during the current year.

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 fiscal year ended September 30, 2022.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2022, the District had \$24,501,421 invested in capital assets for its governmental activities. In the government-wide financial statements, depreciation of \$435,713 has been taken, which resulted in a net book value of \$24,065,089. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2022, the District had \$26,520,000 in Bonds outstanding and \$1,662,216 in leases payable 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 the North Park Isle Community Development District's Finance Department at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2022**

	Governmental Activities
ASSETS	
Cash	\$ 47,924
Accounts receivable	4,383
Deposits	21,760
Restricted assets:	
Investments	1,901,482
Capital assets:	
Nondepreciable	13,704,376
Depreciable, net	<u>10,361,332</u>
Total assets	<u>26,041,257</u>
 LIABILITIES	
Accounts payable and accrued expenses	7,523
Contracts and retainage payable	82,732
Accrued interest payable	438,461
Non-current liabilities:	
Due within one year	608,170
Due in more than one year	<u>27,753,229</u>
Total liabilities	<u>28,890,115</u>
 NET POSITION	
Net investment in capital assets	(4,295,691)
Restricted for debt service	784,871
Restricted for capital projects	595,418
Unrestricted	<u>66,544</u>
Total net position	<u>\$ (2,848,858)</u>

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 90,502	\$ 90,502	\$ -	\$ -	\$ -
Physical environment	449,244	186,055	52,231	6,303	(204,655)
Bond issuance costs	474,925	-	-	-	(474,925)
Interest on long-term debt	1,030,370	1,132,008	153,519	-	255,157
Conveyance of infrastructure	6,323,089	-	-	-	(6,323,089)
Total governmental activities	8,368,130	1,408,565	205,750	6,303	(6,747,512)
					Change in net position (6,747,512)
					Net position - beginning 3,898,654
					Net position - ending \$ (2,848,858)

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
ASSETS				
Cash	\$ 47,924	\$ -	\$ -	\$ 47,924
Investments	-	1,223,332	678,150	1,901,482
Accounts receivable	4,383	-	-	4,383
Deposits	21,760	-	-	21,760
Total assets	<u>\$ 74,067</u>	<u>\$ 1,223,332</u>	<u>\$ 678,150</u>	<u>\$ 1,975,549</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued liabilities	\$ 7,523	\$ -	\$ -	\$ 7,523
Contracts and retainage payable	-	-	82,732	82,732
Total liabilities	<u>7,523</u>	<u>-</u>	<u>82,732</u>	<u>90,255</u>
Fund balances:				
Nonspendable:				
Deposits	21,760	-	-	21,760
Restricted for:				
Debt service	-	1,223,332	-	1,223,332
Capital projects	-	-	595,418	595,418
Unassigned	44,784	-	-	44,784
Total fund balances	<u>66,544</u>	<u>1,223,332</u>	<u>595,418</u>	<u>1,885,294</u>
Total liabilities and fund balances	<u>\$ 74,067</u>	<u>\$ 1,223,332</u>	<u>\$ 678,150</u>	<u>\$ 1,975,549</u>

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET –
GOVERNMENTAL FUNDS TO THE STATEMENTS OF NET POSITION
SEPTEMBER 30, 2022**

Total fund balances - governmental funds \$ 1,885,294

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	24,501,421	
Accumulated depreciation	<u>(435,713)</u>	24,065,708

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	(438,461)	
Discount on bonds, net	52,229	
Premiums on bonds, net	(231,412)	
Bonds payable	<u>(26,520,000)</u>	<u>(27,137,644)</u>
Net position of governmental activities		<u>\$ (1,186,642)</u>

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Major Funds			Total Governmental Funds
	General	Debt Service	Capital Projects	
REVENUES				
Assessments	\$ 276,557	\$ 1,126,591	\$ -	\$ 1,403,148
Developer contributions	52,231	153,519	-	205,750
Interest earnings	-	5,417	6,303	11,720
Total revenues	<u>328,788</u>	<u>1,285,527</u>	<u>6,303</u>	<u>1,620,618</u>
EXPENDITURES				
Current:				
General government	90,502	-	-	90,502
Physical environment	89,342	-	-	89,342
Debt Service:				
Principal	37,509	215,000	-	252,509
Interest	44,891	780,719	-	825,610
Bond issue costs	-	-	474,925	474,925
Capital outlay	-	-	13,705,450	13,705,450
Total expenditures	<u>262,244</u>	<u>995,719</u>	<u>14,180,375</u>	<u>15,438,338</u>
Excess (deficiency) of revenues over (under) expenditures	66,544	289,808	(14,174,072)	(13,817,720)
OTHER FINANCING SOURCES (USES)				
Transfer in (out)	-	(386,599)	386,599	-
Bond premium	-	-	238,024	238,024
Bond proceeds	-	406,196	14,143,804	14,550,000
Total other financing sources (uses)	<u>-</u>	<u>19,597</u>	<u>14,768,427</u>	<u>14,788,024</u>
Net change in fund balances	66,544	309,405	594,355	970,304
Fund balances - beginning	-	913,927	1,063	914,990
Fund balances - ending	<u>\$ 66,544</u>	<u>\$ 1,223,332</u>	<u>\$ 595,418</u>	<u>\$ 1,885,294</u>

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Net change in fund balances - total governmental funds	\$ 970,304
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.	13,705,450
Repayment of long-term liabilities are reported as expenditures in the governmental fund financial statements, but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	252,509
Governmental funds report the face amount of Bonds issued 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.	(14,550,000)
Depreciation on capital assets is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	(359,902)
Conveyances of infrastructure improvements to other governments of previously capitalized capital assets is recorded as an expense in the statement of activities.	(6,323,089)
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 reduces/increases long-term liabilities in the statement of net position.	(238,024)
Amortization of Bond discounts/premiums is not recognized in the governmental fund financial statements, but is reported as an expense in the statement of activities.	4,719
The change in accrued interest on long-term liabilities between the current and prior fiscal year recorded in the statement of activities but not in the governmental fund financial statements.	(209,479)
Change in net position of governmental activities	<u>\$ (6,747,512)</u>

See notes to the financial statements

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

North Park Isle Community Development District ("District") was established on July 23, 2018 by Ordinance 17-2018 of the City of Plant City, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The boundaries of the District was expanded by Ordinance 21-2020 of the City of Plant City, Florida on September 14, 2020 to include an additional 163.49 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, all of the Board members are affiliated with North Park Isle LLC ("Developer").

The Board has the final 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 was partially funded using Developer contributions in the current fiscal year.

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 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.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Improvements other than buildings	30
Right-to-use leased equipment	20

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Unearned Revenue

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 over the life of the Bond. Bonds payable are reported net of the applicable premium 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 period of issuance. 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 capital projects fund expenditures.

Leases

The District is a lessee for several non-cancellable leases of equipment. The District recognizes a lease liability and an intangible right-to-use lease assets (lease asset) in the government-wide financial statements. At the commencement of the lease, the District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the commencement date, plus certain direct costs. Subsequently, the leased asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments. The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with other capital asset and lease liabilities are reported with long-term debt on the statement of net position.

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.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

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 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.

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 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:

	<u>Amortized Cost</u>	<u>Credit Risk</u>	<u>Maturities</u>
First American Treasury Obligation Fund Class Y	\$ 1,901,482	S&P AAAM	Weighted average of the fund portfolio: 9 days
	<u>\$ 1,901,482</u>		

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 TRANSFERS

Interfund transfers for the fiscal year ended September 30, 2022 were as follows:

Fund	Transfer in	Transfer out
Debt service	\$ -	\$ 386,599
Capital projects	386,599	-
Total	\$ 386,599	\$ 386,599

Transfers are used to move revenues from the fund where collection occurs to the fund where funds have been reallocated for use. In the case of the District, transfers from the debt service fund to the capital projects fund were made in accordance with the Bond Indentures.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2022 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Construction in progress	\$ 6,322,015	\$ 13,705,450	\$ 6,323,089	\$ 13,704,376
Total capital assets, not being depreciated	6,322,015	13,705,450	6,323,089	13,704,376
Capital assets, being depreciated				
Improvements other than buildings	9,097,320	-	-	9,097,320
Right-to-use leased equipment	-	1,699,725	-	1,699,725
Total capital assets, being depreciated	9,097,320	1,699,725	-	10,797,045
Less accumulated depreciation for:				
Improvements other than buildings	75,811	303,244	-	379,055
Right-to-use leased equipment	-	56,658	-	56,658
Total accumulated depreciation	75,811	359,902	-	435,713
Total capital assets, being depreciated, net	9,021,509	1,339,823	-	10,361,332
Governmental activities capital assets, net	\$ 15,343,524	\$ 15,045,273	\$ 6,323,089	\$ 24,065,708

The Project includes the planning, financing, acquisition and construction of certain roadways, water and wastewater utilities, stormwater management facilities, and amenities/landscaping/hardscape improvements for the District. The infrastructure has been estimated at a total cost of approximately \$37,792,098. A portion of the project costs are expected to be financed with the proceeds from the issuance of Bonds with the remainder to be funded by the Developer. Upon completion, certain assets are to be transferred to other governmental entities for ownership and maintenance. The project will be developed in phases, with the Assessment Area 1 project financed by the Series 2019 Bonds and the Assessment Area 2 project finance by the Series 2021 Bonds. The Series 2019, Assessment Area 1, project was completed during the current fiscal year and all associated improvements have been placed into service or conveyed to other entities for ownership and maintenance.

Depreciation expense was charged to physical environment function/program.

NOTE 7 – LONG TERM LIABILITIES

Series 2019

In June 2020, the District issued \$12,395,000 of Special Assessment Revenue Bonds, Series 2019 consisting of Term Bonds with fixed interest rates ranging from 3.625% through 4.75% with due dates from May 1, 2024 through May 1, 2050. 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. Principal on the Bonds is to be paid serially commencing May 1, 2021 through May 1, 2050.

The Series 2019 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred 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.

Series 2021

In November 2021, the District issued \$14,550,000 of Special Assessment Revenue Bonds, Series 2021 consisting of Term Bonds with fixed interest rates ranging from 2.45% to 4% and due dates from November 1, 2026 through November 1, 2051. 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. Principal on the Bonds is to be paid serially commencing November 1, 2022 through November 1, 2051.

The Series 2021 Bonds are subject to redemption at the option of the District prior to their maturity. The Bonds are subject to extraordinary mandatory redemption prior to their selected maturity in the manner determined by the Bond Registrar if certain events occurred 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 fiscal year ended September 30, 2022 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable					
Series 2019	\$ 12,185,000	\$ -	\$ 215,000	\$ 11,970,000	\$ 225,000
Less: original discount	54,122	-	1,893	52,229	-
Series 2021	-	14,550,000	-	14,550,000	325,000
Plus: original issue premium	-	238,024	6,612	231,412	-
Leases payable	-	1,699,725	37,509	1,662,216	58,170
Total	<u>\$ 12,130,878</u>	<u>\$ 16,487,749</u>	<u>\$ 257,228</u>	<u>\$ 28,361,399</u>	<u>\$ 608,170</u>

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	\$ 550,000	\$ 1,048,325	\$ 1,598,325
2024	540,000	1,032,451	1,572,451
2025	555,000	1,016,338	1,571,338
2026	575,000	998,898	1,573,898
2027	595,000	980,874	1,575,874
2028-2032	3,290,000	4,583,406	7,873,406
2033-2037	3,960,000	3,914,647	7,874,647
2038-2042	4,810,000	3,069,375	7,879,375
2043-2047	5,905,000	1,966,188	7,871,188
2048-2052	5,740,000	578,013	6,318,013
Total	<u>\$ 26,520,000</u>	<u>\$ 19,188,515</u>	<u>\$ 45,708,515</u>

NOTE 8 – LEASES

Streetlights

In February 2022, the District entered into certain leases as a lessee for the use of streetlights that will terminate on February 13, 2042. As of September 30, 2022, the value of the lease liability was \$1,662,216. The District is required to make total monthly fixed payments of \$10,300. The value of the right-to-use asset as of September 30, 2022 was \$1,699,725 with an accumulated amortization of \$56,658. At the end of the lease term, the District may elect to execute a new agreement based on current estimated replacement cost. The Lessor will retain ownership of the streetlights.

The scheduled payments for years ending after September 30, 2022 are as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2023	\$ 58,170	\$ 65,430	\$ 123,600
2024	60,540	63,060	123,600
2025	63,007	60,593	123,600
2026	65,574	58,026	123,600
2027	68,245	55,355	123,600
2028-2032	385,268	232,732	618,000
2033-2037	470,411	147,589	618,000
2038-2042	491,001	44,598	535,599
Total	<u>\$ 1,662,216</u>	<u>\$ 727,383</u>	<u>\$ 2,389,599</u>

NOTE 9 – DEVELOPER TRANSACTIONS

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$52,231.

The Developer has also agreed to fund the debt service on the Bonds which is not paid through special or prepaid assessments. During the current fiscal year, the Developer provided \$153,519 to the debt service fund.

In connection with the construction project, the District paid the Developer \$9,503,537 during the current fiscal year for infrastructure improvements.

NOTE 10 – CONCENTRATION

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

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. 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 during the past three years.

NOTE 13 – SUBSEQUENT EVENTS

Subsequent to fiscal year end, the District entered into a cost sharing agreement with Park East Community Development District in which it was agreed that both Districts would equally share the costs of the installation and maintenance of certain landscaping enhancements.

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Assessments	\$ 211,325	\$ 211,325	\$ 276,557	\$ 65,232
Developer contributions	-	64,480	52,231	(12,249)
Total revenues	211,325	275,805	328,788	52,983
EXPENDITURES				
Current:				
General government	80,825	80,825	90,502	(9,677)
Physical environment	130,500	194,980	89,342	105,638
Debt Service:				
Principal	-	-	37,509	(37,509)
Interest	-	-	44,891	(44,891)
Total expenditures	211,325	275,805	262,244	13,561
Excess (deficiency) of revenues over (under) expenditures	\$ -	\$ -	66,544	\$ 66,544
Fund balance - beginning			-	
Fund balance - ending			\$ 66,544	

See notes to required supplementary information

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT 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 fiscal year ended September 30, 2022.

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
CITY OF PLANT CITY, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
UNAUDITED**

<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 9/30/2022 (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 23
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 - \$323 - 485 Debt service - \$1,276 - \$1,914
Special assessments collected FYE 9/30/2022	\$1,403,148
Outstanding Bonds:	See Note 7 for details



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
North Park Isle Community Development District
City of Plant 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 North Park Isle Community Development District, City of Plant City, Florida ("District") as of and for the fiscal year ended 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 29, 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. We consider finding 2022-01 to be a significant deficiency.

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 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*.

We noted certain matters involving the internal control over financial reporting and compliance that we have reported to management of the District in a separate letter dated November 29, 2023.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying Management Letter. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 29, 2023



**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
North Park Isle Community Development District
City of Plant City, Florida

We have examined North Park Isle Community Development District, City of Plant 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 during the fiscal year ended 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 fiscal year ended 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 North Park Isle Community Development District, City of Plant City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

November 29, 2023



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

To the Board of Supervisors
North Park Isle Community Development District
City of Plant City, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of North Park Isle Community Development District, City of Plant City, Florida ("District") as of and for the fiscal year ended September 30, 2022, and have issued our report thereon dated November 29, 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 Florida 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 29, 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 for 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 North Park Isle Community Development District, City of Plant City, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank the District, 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 29, 2023

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

Significant Deficiency

2022-01 Management Contract:

Observation: During the audit it was noted that the District was charged for field management services by the management company. These additional charges were not included in the management contract nor approved by the Board.

Recommendation: All additional charges outside the scope of the management contract must be approved by the Board prior to being incurred. Approval can be via motion in the minutes or an amendment to the current contract.

Reference Number for Prior Year Finding: 2020-02

Management Response: Management will ensure that Board approval is documented in the minutes prior to increasing any fees or incurring additional charges.

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2020-02 Management Contract

Current Status: Matter was repeated in the current year. See finding 2022-01 above.

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.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2021, except as noted above.

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 fiscal year ended September 30, 2022, except as noted above.

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 fiscal year ended September 30, 2022, except as noted above.

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.

REPORT TO MANAGEMENT (Continued)

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 25.



YELLOWSTONE LANDSCAPE

Landscape Management Agreement Amendment No. 6

Client Name/Address:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name/Address:

North Park Isles CDD
1907 E. Sam Allen Rd.
Plant City, FL 33563

Property Contact:

Bryan Radcliff

Tel: 813-873-7300

Email: Bryan.radcliff@inframark.com

Contractor:

Yellowstone Landscape
3235 North State Street
P.O. Box 849
Bunnell, FL 32110

Branch Office Contact:

Brian Mahar, Branch Manager

Tel: 813-223-6999

Fax: 813-279-3170

Email: bmahar@yellowstonelandscape.com

Master Agreement: 5-15-2022

Amendment No. 6: 10-1-2023

This amendment is effective on November 1, 2023 and will become part of the above-referenced Master Agreement once accepted by the Client. Except as specifically amended herein, all terms and conditions associated with **Master Agreement** between Yellowstone Landscape and the Client dated May 15, 2022 will remain in effect.

Amendment:

Yellowstone Landscape shall begin maintaining areas identified on Exhibit C of this addendum per the specifications identified on Exhibit B of this addendum.

Revised Compensation:

The Client shall pay the Contractor an additional **\$1,541.50** per month for its services and work as defined by this Amendment No. 6.

PRESENTED BY:

Yellowstone Landscape Inc.

By/Date: Jon Souers 11-1-2023
Jon Souers, Business Development Manager

ACCEPTED BY:

CLIENT

DocuSigned by:
By/Date: Carlos de la Ossa 11/6/2023
CC0CB251E795481...

Printed Name/Title Carlos de la Ossa
Chairman
___ Owner ___ Agent



North Park Isles CDD Addendum 6
Exhibit A
Landscape Management Service Pricing Sheet

Core Maintenance Services

Mowing, Detailing & Clean Up \$12,942.00
*Includes mowing, edging, string-trimming, trim shrubs,
pick up trash, weed removal, clean-up, ect.*

IPM - Fertilization & Pest Control \$3,816.00
Fertilization/Fungicide/Insecticide/herbicide/weed control

Irrigation Inspections \$1,740.00
Includes monthly inspections with reports

Grand Total Annual	\$18,498.00
Monthly	\$1,541.50

EXCELLENCE IN COMMERCIAL LANDSCAPING



**North Park Isles CDD Landscape Maintenance Annual Schedule
Exhibit "B"**

Landscape Maintenance	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Turf Cut¹ (Mow, Line Trim, Blow)													
St. Augustine	2	2	4	4	4	4	5	4	4	4	3	2	42
Bahia	2	2	2	3	4	4	5	4	4	2	2	2	36
Edging	1	1	2	2	2	2	2	2	2	2	1	1	20
Shrub Pruning	1	1	1	1	1	1	1	1	1	1	1	1	12
Ornamental Grass Pruning			1							1			2
Structural Tree Pruning	As needed to Maintain 10' height												
Crape Myrtle/Hibiscus/Oleander Pruning	Performed in Spring after last freeze												
Irrigation Inspections	1	1	1	1	1	1	1	1	1	1	1	1	12

¹ Frequency is contingent on moisture, weather and seasonal conditions, and may vary in late fall through winter.

Fertilizer/Pesticide	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Turf Fertilization													
St. Augustine		1		1		1		1			1		5
Turf Pesticide													
St. Augustine	Integrated Pest Management (IPM) Program -- Applied as Needed												
Turf Weed Control	Integrated Pest Management (IPM) Program -- Applied as Needed												
St. Augustine (Pre-Emergent)			1				1						2
Shrub & Tree Fertilization²			1			1			1				3
Shrub Pesticide	Integrated Pest Management (IPM) Program -- Applied as Needed												
Insect/Disease Control	Integrated Pest Management (IPM) Program -- Applied as Needed												
Bed Weed Control	1	1	1	2	3	3	3	3	3	2	1	1	24
Palm Fertilization													
Standard Palms			1			1			1				3
Property Inspection	2	2	4	4	4	4	5	4	4	4	3	2	42

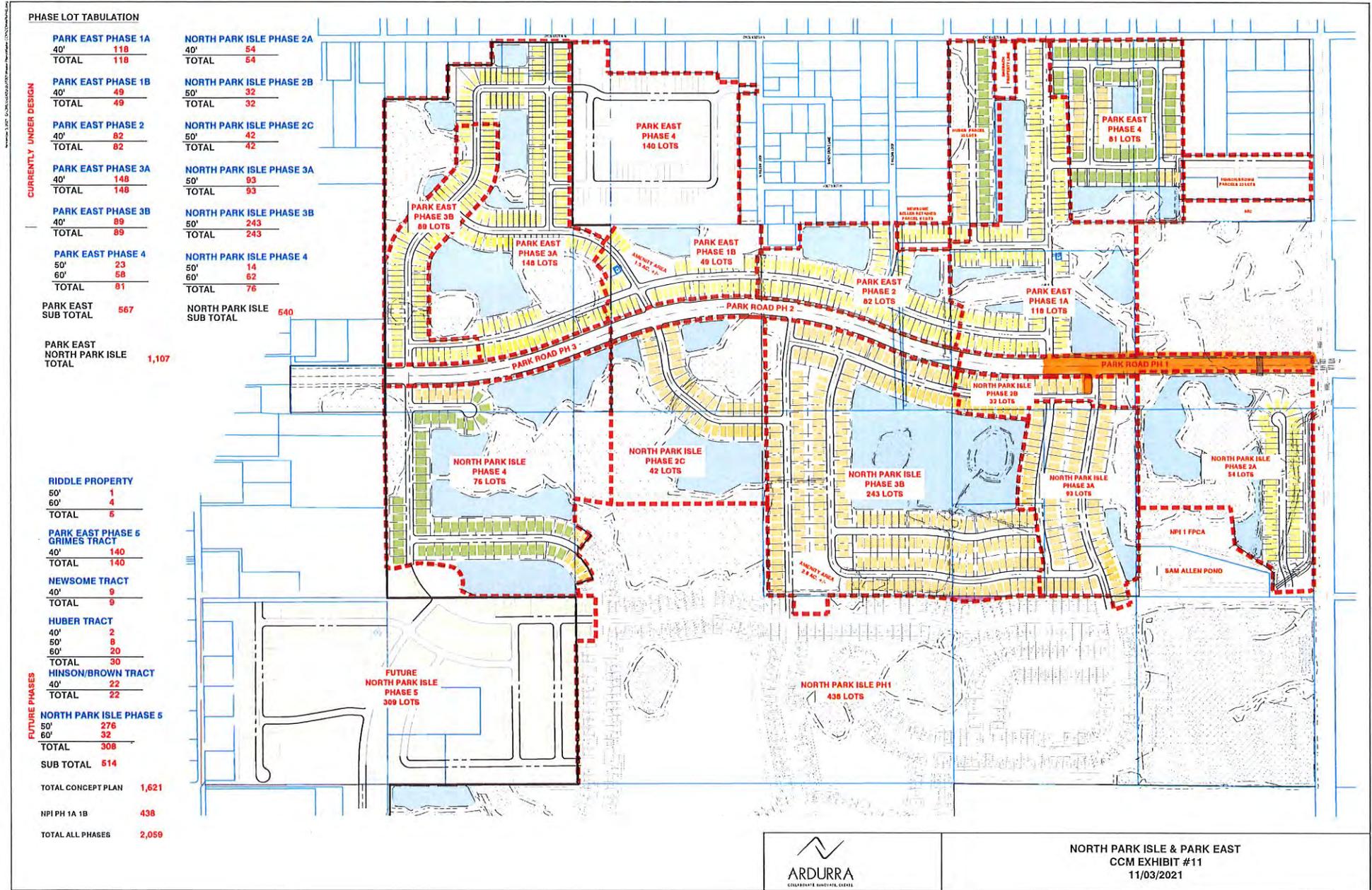
² Additional spot fertilization may be applied to flowering plants to encourage flowering.

Supplemental Services	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Mulch (Upon Approval)											1		1

Exhibit C

North Park Isles CDD

 = Areas to be maintained



PHASE LOT TABULATION

CURRENTLY UNDER DESIGN	
PARK EAST PHASE 1A	NORTH PARK ISLE PHASE 2A
40' 118	40' 54
TOTAL 118	TOTAL 54
PARK EAST PHASE 1B	NORTH PARK ISLE PHASE 2B
40' 49	50' 32
TOTAL 49	TOTAL 32
PARK EAST PHASE 2	NORTH PARK ISLE PHASE 2C
40' 82	50' 42
TOTAL 82	TOTAL 42
PARK EAST PHASE 3A	NORTH PARK ISLE PHASE 3A
40' 148	50' 93
TOTAL 148	TOTAL 93
PARK EAST PHASE 3B	NORTH PARK ISLE PHASE 3B
40' 89	50' 243
TOTAL 89	TOTAL 243
PARK EAST PHASE 4	NORTH PARK ISLE PHASE 4
50' 23	60' 14
60' 58	60' 62
TOTAL 81	TOTAL 76
PARK EAST SUB TOTAL 567	NORTH PARK ISLE SUB TOTAL 540
PARK EAST NORTH PARK ISLE TOTAL 1,107	
RIDDLE PROPERTY	
50' 1	
60' 4	
TOTAL 5	
PARK EAST PHASE 5 GRIMES TRACT	
40' 140	
TOTAL 140	
NEWSOME TRACT	
40' 9	
TOTAL 9	
HUBER TRACT	
40' 2	
50' 8	
60' 20	
TOTAL 30	
HINSON/BROWN TRACT	
40' 22	
TOTAL 22	
FUTURE PHASES	
NORTH PARK ISLE PHASE 5	
50' 276	
60' 32	
TOTAL 308	
SUB TOTAL 514	
TOTAL CONCEPT PLAN 1,621	
NPI PH 1A 1B 438	
TOTAL ALL PHASES 2,059	



NORTH PARK ISLE & PARK EAST
CCM EXHIBIT #11
11/03/2021

45 **D. Close the Public Hearing on Adopting Amenities Rules and Policies**

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On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, the Public Hearing on Adopting Amenities Rules and Policies, was closed. 5-0

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51 **E. Consideration of Resolution 2024-01, Adopting Amenities Rules and Policies**

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On MOTION by Mr. Motko seconded by Mr. de la Ossa, with all in favor, Resolution 2024-01, Adopting Amenities Rules and Policies, was adopted. 5-0

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58 **FIFTH ORDER OF BUSINESS** **Return and Proceed To Regular Meeting**

59 Ms. Grunwald requested the Board return and proceed to the regular meeting.

60

61 **SIXTH ORDER OF BUSINESS** **Business Items**

62 **A. Ratification of Mulch Proposal**

- 63 • The Board ratified a proposal for District-wide mulching and requested future
- 64 proposals include aerial maps outlining the specific areas where the installation is
- 65 to be made.

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On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, the proposal for District-wide mulching was ratified, as discussed. 5-0

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71 **B. Discussion of Website Requirements**

- 72 • Mr. Radcliff updated the Board on recent CDD website requirements from Mr.
- 73 Vericker.

74 Mr. Radcliff continued with Business Items.

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- SEVENTH ORDER OF BUSINESS** **Consent Agenda**
- A. Approval of Minutes of the September 07, 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**

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On MOTION by Mr. de la Ossa seconded by Ms. Evans with all in favor, the Consent Agenda was approved. 5-0

EIGHTH ORDER OF BUSINESS

Staff Reports

- A. District Counsel**
- B. District Engineer**
- C. District Manager**

i. Community Inspection Report

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

NINTH ORDER OF BUSINESS

Board of Supervisors' Requests and Comments

There being none, the next order of business followed.

TENTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. de la Ossa seconded by Mr. Motko, with all in favor, the meeting was adjourned at 3:23 p.m. 5-0

District Manager

Chairperson/ Vice Chairperson

NORTH PARK ISLE CDD
Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
Monthly Contract				
BLUE LIFE POOL SERVICE LLC	12709	\$2,100.00		POOL SERVICE - OCTOBER 2023
ECO-LOGIC SERVICES LLC	3218	\$3,700.00		LAKE MAINT. - SEPTEMBER 2023
JNJ AMENITY SERVICES LLC	0279	\$700.00		AMENITY CLEANING - OCTOBER 2023
SECURITEAM	17387	\$500.00		VIDEO MONITORING SERVICE - OCTOBER 2023
YELLOWSTONE LANDSCAPE	TM 598516	\$15,298.78		LANDSCAPE MAINT. - OCTOBER 2023
Monthly Contract Subtotal		\$22,298.78		
Variable Contract				
CARLOS DE LA OSSA	CDLO 090723 REIM	\$118.25		REIMBURSE - BOARD LUNCH
STRALEY ROBIN VERICKER	23608	\$830.00		GENERAL CONSULTING - PROFESSIONAL SERVICES THRU - 09/15/23
Variable Contract Subtotal		\$948.25		
Utilities				
GIG FIBER LLC	1993	\$10,500.00		SOLAR EQUIPMENT LEASE - OCTOBER 2023
TECO	1253 101323 ACH	\$1,344.51		ELECTRICITY SERVICE - 09/10/23-10/09/23
TECO	1600 092323 REV ACH	\$1,065.78		REVISED INVOICE SERVICE 08/09/23 - 09/08/23
TECO	2210 101323 ACH	\$169.13		ELECTRICITY SERVICE - 09/09/23-10/09/23
TECO	6724 101323 ACH	\$189.94	\$2,769.36	ELECTRICITY SERVICE - 09/09/23-10/09/23
Utilities Subtotal		\$13,269.36		
Regular Services				
ADA SITE COMPLIANCE	3022	\$1,500.00		COMPLIANCE
EGIS INSURANCE	20383	\$21,114.00		POLICY RENEWAL EFFECTIVE 10/01/23
FLORIDA DEPARTMENT OF	DEO 100223 ACH	\$175.00		FY 24 SPECIAL DISTRICT FEE
GRAU AND ASSOCIATES	24755	\$4,000.00		AUDIT FYE 09/30/2022
SPEAREM ENTERPRISES	5870	\$575.00		PRESSURE WASH - MONUMENT
TIMES PUBLISHING COM	308137 100423	\$617.70		RULEMAKING AD
YELLOWSTONE LANDSCAPE	TM 604913	\$825.00		ARBOR - FRONT ENTRANCE
YELLOWSTONE LANDSCAPE	TM 605720	\$989.00		LANDSCAPE ENHANCEMENT
YELLOWSTONE LANDSCAPE	TM 606490	\$5,900.00	\$7,714.00	ARBOR
Regular Services Subtotal		\$35,695.70		
Additional Services				

NORTH PARK ISLE CDD Summary of Operations and Maintenance Invoices

Vendor	Invoice/Account Number	Amount	Vendor Total	Comments/Description
YELLOWSTONE LANDSCAPE	TM 607031	\$6,529.00		PLANT REPLACEMENTS
YELLOWSTONE LANDSCAPE	TM 607032	\$4,000.00	\$10,529.00	REMOVED DEAD TREES
Additional Services Subtotal		\$10,529.00		
TOTAL		\$82,741.09		

Approved (with any necessary revisions noted):

Signature:

Title (Check one):

[] Chariman [] Vice Chariman [] Assistant Secretary

BLUE LIFE POOL SERVICE
 5108 SWALLOW DR
 LAND O LAKES, FL 34639 US
 +1 8135975009
 bluelifepools@gmail.com
 www.bluelifepoolsfl.com

Invoice



BILL TO
NORTH PARK ISLE CDD 2005 PAN AM CIRCLE STE 300 TAMPA, FL 33607

SHIP TO
NORTH PARK ISLE CDD 2005 PAN AM CIRCLE STE 300 TAMPA, FL 33607

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
12709	10/01/2023	\$2,100.00	10/31/2023	Net 30	

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	CLEANING	REGULAR POOL SERVICE	1	2,000.00	2,000.00
	CYA	CYA FEE 3 TIMES A YEAR ONLY	1	100.00	100.00

BALANCE DUE

\$2,100.00

INVOICE

JNJ Amenity Services LLC
7804 davie ray dr
Zephyrhills, FL 33540

services@jnjcleanservices.com
+1 (813) 781-8999



North Park Isle CDD c/o Inframark

Bill to

North Park Isle CDD c/o Inframark
2005 Pan Am Circle
Suite 300
Tampa, FL 33607

Invoice details

Invoice no.: 0279
Invoice date: 10/27/2023
Due date: 11/15/2023

#	Date	Product or service	SKU	Qty	Rate	Amount
1.		Restrooms Clean and sanitize 8 toilets, 3 urinals, and 6 sinks. Sweep and/or mop floors. Supply all toilet paper, paper towels, hand soap and trash bags.		2	\$185.00	\$370.00
2.		Pool Deck Rearrange pool chairs and/or tables. Wipe tables as needed. Close umbrellas when not in use. Pick up any trash around pool deck.			\$120.00	\$120.00
3.		Trash Remove and replace 3 large trash bags.		3	\$30.00	\$90.00
4.		Kitchen/Activity Room Wipe down all counters, sink, and refrigerator on the outside. Sweep and/or mop floors.			\$120.00	\$120.00

Total **\$700.00**

Ways to pay



Note to customer

Amenity cleaning services at North Park Isle - Oct 2023.

Pay invoice

Securiteam
 13745 N. Nebraska Ave.
 Tampa, FL 33613
 Phone: 813-909-7775
 Fax: 888-596-8464

Invoice

Bill To
North Park Isle CDD c/o Inframark 2005 Pan Am Circle Tampa, FL 33607

Ship To
Norh Park Isle CDD 3716 N Maryland Ave Plant City, FL 33565

Date	Invoice #	P.O. No.	Terms	Due Date
10/01/2023	17387		Net 30	10/31/2023

QTY	Description
	Monthly Monitoring Service
1	12 hour Amenity Event Based Remote Video Monitoring

Subtotal	\$500.00
Sales Tax (0.0%)	\$0.00
Total	\$500.00
Payments/Credits	\$0.00
Balance Due	\$500.00



INVOICE

INVOICE #	INVOICE DATE
TM 598516	10/1/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: October 31, 2023

Invoice Amount: \$15,298.78

Description	Current Amount
Monthly Landscape Maintenance October 2023	\$15,298.78

Invoice Total \$15,298.78

Excellence

IN COMMERCIAL LANDSCAPING

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

CHECK REQUEST FORM

District Name: North Park Isle

Date: 9/7/23

Invoice Number: CdIO 090723 REIM

Please issue a check to:

Vendor Name: Carlos de la Ossa

Vendor No.:

Check amount: \$118.25

Please code to:

Check Description/Reason: Reimburse for Board meeting lunch

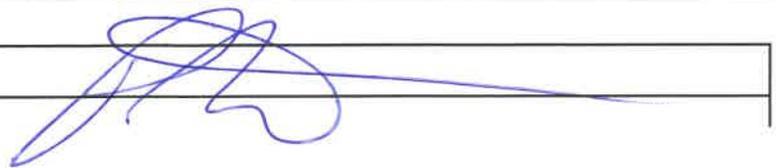
Mailing instructions: 1002 E. Louisiana Ave.

Tampa, FL 33603

Due Date for Check:

Requestor: Eric Davidson

Manager's review:



7131 253 3838

ALVAREZ MONICA
MONICA

TODS (813) 458-6955

THU 09/07/23 12:35P

Queue Pager #

1 CLUB	13.25	Y
1 VEG PASTA SLD_CUP	4.25	Y
1 WHITE CHOC CHOC COOKIE	4.00	Y
1 ROAST BEEF	12.50	Y
1 TUNA SANDWICH	9.50	Y
2 COCA COLA_MD	6.50	Y
1 GOLDEN GATE	13.25	Y
1 TEXAN SANDWICH	15.00	Y
1 CUBAN	2.00	Y
1 SWEET TEA_MD	3.25	Y
1 SWEET TEA_MED	3.25	Y
2 FRUIT_SLD_CUP	9.50	Y
1 CHOC CHIP PEAN COOKIE	3.75	Y

Sub Total 110.00
 Delivery .00
 Sales Tax 8.25
 Total Due 118.25

THANKS FOR VISITING US!
COME AGAIN SOON

D 10/2/23 118.25

1200
1981
1981

NAME
ADDRESS
CITY
STATE
ZIP
PHONE
BILL TO

AMOUNT

APPROVED

IMPORTANT - RETAIN THIS
COUPON FOR YOUR RECORDS

CUSTOMER COPY

Straley Robin Vericker

1510 W. Cleveland Street

Tampa, FL 33606

Telephone (813) 223-9400

Federal Tax Id. - 20-1778458

North Park Isle Community Development District

Inframark

2005 Pan Am Circle, Suite 300

Tampa, FL 33607

October 04, 2023

Client: 001509

Matter: 000001

Invoice #: 23608

Page: 1

RE: General

For Professional Services Rendered Through September 15, 2023

SERVICES

Date	Person	Description of Services	Hours	Amount
9/1/2023	MB	REVIEW CORRESPONDENCE FROM DISTRICT MANAGER; ANALYZE DISTRICT WEBSITE; ANALYZE DISTRICT PROPERTY RECORDS; PREPARE DISTRICT EASEMENT POLICY; PREPARE DISTRICT EASEMENT TEMPLATES; PREPARE DISTRICT RESOLUTION REGARDING DISTRICT EASEMENT POLICY.	0.9	\$292.50
9/5/2023	MB	REVIEW CORRESPONDENCE FROM DISTRICT MANAGER; ANALYZE FILE CORRESPONDENCE; EVALUATE EASEMENT ENCROACHMENT PACKAGE; CORRESPONDENCE TO DISTRICT MANAGER REGARDING EASEMENT ENCROACHMENT PACKAGE.	0.2	\$65.00
9/6/2023	JMV	REVIEW AGENDA PACKET AND PREPARE FOR CDD BOARD MEETING.	0.4	\$150.00
9/7/2023	JMV	PREPARE FOR AND ATTEND CDD BOARD MEETING.	0.6	\$225.00
9/7/2023	MB	PREPARATION FOR AND ATTENDANCE AT DISTRICT BOARD MEETING.	0.3	\$97.50
Total Professional Services			2.4	\$830.00

October 04, 2023
Client: 001509
Matter: 000001
Invoice #: 23608

Page: 2

Total Services	\$830.00	
Total Disbursements	\$0.00	
Total Current Charges		\$830.00
Previous Balance		\$3,117.45
<i>Less Payments</i>		<i>(\$3,117.45)</i>
PAY THIS AMOUNT		\$830.00

Please Include Invoice Number on all Correspondence

Gig Fiber, LLC
2502 N Rocky Point Dr
Ste 1000
Tampa, FL 33607
813-800-5323

INVOICE



Invoice #: 1993
Invoice Date: 10/01/23
Amount Due: \$10,500.00

Bill To:

North Park Isle CDD
2005 Pan Am Circle
Suite 300
Tampa, FL 33607
UNITED STATES

Ship To:

2005 Pan Am Circle
Suite 300
Tampa, FL 33607
UNITED STATES

Due Date	Terms
10/31/23	Net 30

Item	Description	Quantity	Price	Amount
Solar Equipment Lease Income	Solar light lease agreement - Oct 2023	210	\$50.00	\$10,500.00

Subtotal:	\$10,500.00
Sales Tax:	\$0.00
Total:	\$10,500.00
Payments:	\$0.00
Amount Due:	\$10,500.00

To pay online, go to <https://app02.us.bill.com/p/streetleaf>



NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
 [REDACTED]
 3716 N MARYLAND AVE
 PLANT CITY, FL 33565

Statement Date: October 13, 2023

Amount Due: \$1,344.51

Due Date: November 03, 2023

Account #: 221008971253

DO NOT PAY. Your account will be drafted on November 03, 2023

Your Energy Insight

Your average daily kWh used was **2.53% higher** than it was in your previous period.

Account Summary

Current Service Period: September 10, 2023 - October 09, 2023

Previous Amount Due	\$1,382.67
Payment(s) Received Since Last Statement	-\$1,382.67
Current Month's Charges	\$1,344.51

Amount Due by November 03, 2023 \$1,344.51

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

Received
 OCT 18 2023



Scan here to view your account online.

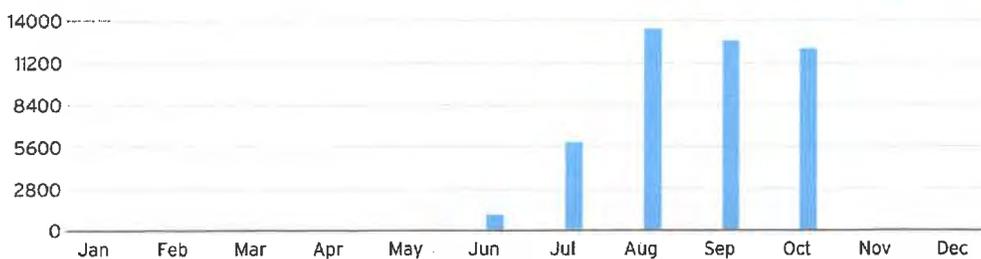
SAFETY TIP:

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.



Monthly Usage (kWh)



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 #: 221008971253

Due Date: November 03, 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: \$1,344.51

Payment Amount: \$ _____

681013505080

Your account will be drafted on November 03, 2023

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
 [REDACTED]
 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.

00000040-0000421-Page 7 of 18



Service For:
3716 N MARYLAND AVE
PLANT CITY, FL 33565

Account #: 221008971253
Statement Date: October 13, 2023
Charges Due: November 03, 2023

Meter Read

Meter Location: AMENITY CENTER

Service Period: Sep 10, 2023 - Oct 09, 2023

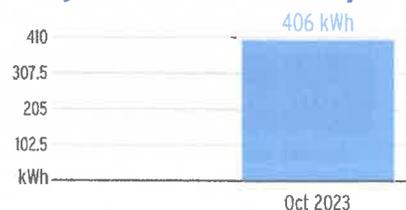
Rate Schedule: General Service Demand - Standard

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000799286	10/09/2023	45,267	33,097		12,170 kWh	1	30 Days
1000799286	10/09/2023	22.49	0		22.49 kW	1	30 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	30 days @ \$1.08000	\$32.40
Billing Demand Charge	22 kW @ \$14.13000/kW	\$310.86
Energy Charge	12,170 kWh @ \$0.00736/kWh	\$89.57
Fuel Charge	12,170 kWh @ \$0.05239/kWh	\$637.59
Capacity Charge	22 kW @ -\$0.06000/kW	-\$1.32
Storm Protection Charge	22 kW @ \$0.62000/kW	\$13.64
Energy Conservation Charge	22 kW @ \$0.88000/kW	\$19.36
Environmental Cost Recovery	12,170 kWh @ \$0.00084/kWh	\$10.22
Clean Energy Transition Mechanism	22 kW @ \$1.12000/kW	\$24.64
Storm Surcharge	12,170 kWh @ \$0.00238/kWh	\$28.96
Florida Gross Receipt Tax		\$29.90
Electric Service Cost		\$1,195.82
Franchise Fee		\$78.33
Municipal Public Service Tax		\$70.36
Total Electric Cost, Local Fees and Taxes		\$1,344.51

Avg kWh Used Per Day



Billing Demand (kW)



Total Current Month's Charges \$1,344.51

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

Ways To Pay Your Bill

- Bank Draft**
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- 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.

00000040-0000421-Page 8 of 18



**NORTH PARK ISLE COMMUNITY
DEVELOPMENT DISTRICT**
TROPICAL OASIS AVE, SOLAR
PLANT CITY, FL 33565

Statement Date: September 29, 2023

Amount Due: \$2,054.72

Due Date: October 20, 2023

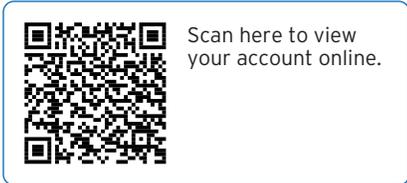
Account #: 221008971600

DO NOT PAY. Your account will be drafted on October 20, 2023

Account Summary

Current Service Period: August 09, 2023 - September 08, 2023	
Previous Amount Due	\$988.94
Payment(s) Received Since Last Statement	\$0.00
Previous Statement Balance*	\$988.94
Current Month's Charges – Due by October 20, 2023	\$1,065.78
Total Amount Due	\$2,054.72

**Amount not paid by due date may be assessed a late payment charge. Please refer to previous statement for previous statement balance due dates.*



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 #: 221008971600

Due Date: October 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:	\$2,054.72
Payment Amount:	\$ _____

600000580688

Your account will be drafted on October 20, 2023

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
TROPICAL OASIS AVE, SOLAR
PLANT CITY, FL 33565

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.



Service For:
 TROPICAL OASIS AVE
 SOLAR, PLANT CITY, FL 33565

Account #: 221008971600
Statement Date: September 29, 2023
Charges Due: October 20, 2023

Service Period: Aug 09, 2023 - Sep 08, 2023

Rate Schedule: LS-2 Customer Specified Lighting

Charge Details

	Electric Charges	
	Lighting Service Items LS-2 (Bright Choices) for 31 days	
	Lighting Energy Charge	\$0.00
	Monthly Charge	\$1065.78
	Lighting Fuel Charge	\$0.00
	Storm Protection Charge	\$0.00
	Clean Energy Transition Mechanism	\$0.00
	Storm Surcharge	\$0.00
	Florida Gross Receipt Tax	\$0.00
	Lighting Charges	\$1,065.78

Total Current Month's Charges \$1,065.78

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.

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.



NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
 1582 E SAM ALLEN RD
 PLANT CITY, FL 33565

Statement Date: October 13, 2023

Amount Due: \$169.13

Due Date: November 03, 2023
Account #: 221008226724

DO NOT PAY. Your account will be drafted on November 03, 2023

Your Energy Insight

- Your average daily kWh used was **172.73% higher** than the same period last year.
- Your average daily kWh used was **3.45% higher** than it was in your previous period.



Account Summary

Current Service Period: September 09, 2023 - October 09, 2023	
Previous Amount Due	\$165.56
Payment(s) Received Since Last Statement	-\$165.56
Current Month's Charges	\$169.13
Amount Due by November 03, 2023	\$169.13

Scan here to view your account online.

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

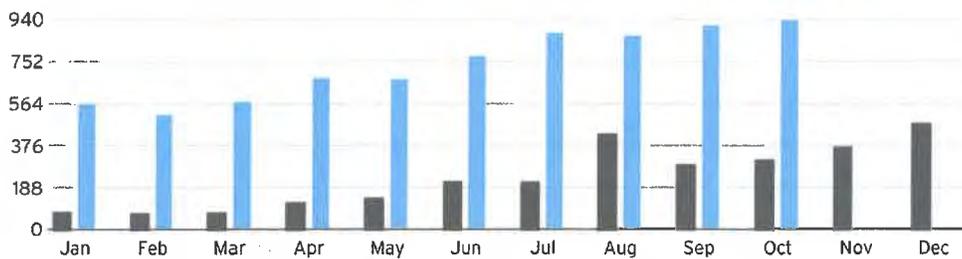
Received
 OCT 18 2023

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.



Monthly Usage (kWh)



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 #: 221008226724
Due Date: November 03, 2023

Pay your bill online at TampaElectric.com
 See reverse side of your paystub for more ways to pay.

Amount Due:	\$169.13
Payment Amount:	\$ _____

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

658791360430

Your account will be drafted on November 03, 2023

NORTH PARK ISLE 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.



Service For:
1582 E SAM ALLEN RD
PLANT CITY, FL 33565

Account #: 221008226724
Statement Date: October 13, 2023
Charges Due: November 03, 2023

Meter Read

Meter Location: RIGHT SIDE FRONT

Service Period: Sep 09, 2023 - Oct 09, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	= Total Used	Multiplier	Billing Period
1000852379	10/09/2023	10,379	9,442	937 kWh	1	31 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	31 days @ \$0.75000	\$23.25
Energy Charge	937 kWh @ \$0.07990/kWh	\$74.87
Fuel Charge	937 kWh @ \$0.05239/kWh	\$49.09
Storm Protection Charge	937 kWh @ \$0.00400/kWh	\$3.75
Clean Energy Transition Mechanism	937 kWh @ \$0.00427/kWh	\$4.00
Storm Surcharge	937 kWh @ \$0.01061/kWh	\$9.94
Florida Gross Receipt Tax		\$4.23
Electric Service Cost		\$169.13

Avg kWh Used Per Day



Important Messages

Removing Your Envelope. We've noticed that you have been paying your bill electronically lately. To help cut down on clutter and waste, we are no longer including a remittance envelope with your bill. Should you want to mail in your payment, you can request a payment envelope by calling 813-223-0800 or simply use a regular envelope and address it to TECO P.O. Box 31318, Tampa, Florida 33631-3318.

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.

Total Current Month's Charges

\$169.13

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

Ways To Pay Your Bill

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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

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00000040-0000423-Page 12 of 18



NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
 1603 BERMUDA BREEZE CT, IRR
 PLANT CITY, FL 33563

Statement Date: October 13, 2023

Amount Due: \$189.94

Due Date: November 03, 2023

Account #: 221008636724

DO NOT PAY. Your account will be drafted on November 03, 2023

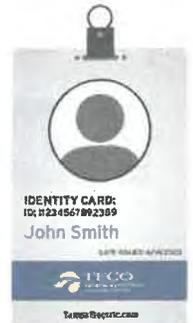
Your Energy Insight

- Your average daily kWh used was **50% higher** than the same period last year.
- Your average daily kWh used was **18.92% lower** than it was in your previous period.



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.



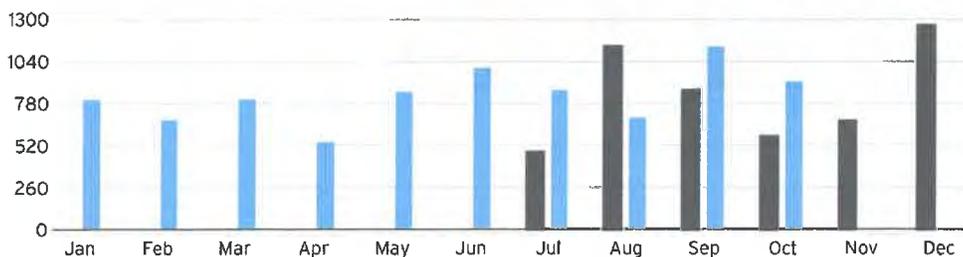
Account Summary

Current Service Period: September 09, 2023 - October 09, 2023	
Previous Amount Due	\$228.35
Payment(s) Received Since Last Statement	-\$228.35
Current Month's Charges	\$189.94
Amount Due by November 03, 2023	\$189.94

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

Received
 OCT 18 2023

Monthly Usage (kWh)



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 #: 221008636724

Due Date: November 03, 2023

Amount Due: \$189.94

Payment Amount: \$ _____

650149457721

Your account will be drafted on November 03, 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.

NORTH PARK ISLE 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.



Service For:
 1603 BERMUDA BREEZE CT
 IRR, PLANT CITY, FL 33563

Account #: 221008636724
 Statement Date: October 13, 2023
 Charges Due: November 03, 2023

Meter Read

Meter Location: IRRIGATION

Service Period: Sep 09, 2023 - Oct 09, 2023

Rate Schedule: General Service - Non Demand

Meter Number	Read Date	Current Reading	Previous Reading	=	Total Used	Multiplier	Billing Period
1000850100	10/09/2023	13,281	12,366		915 kWh	1	31 Days

Charge Details

Electric Charges		
Daily Basic Service Charge	31 days @ \$0.75000	\$23.25
Energy Charge	915 kWh @ \$0.07990/kWh	\$73.11
Fuel Charge	915 kWh @ \$0.05239/kWh	\$47.94
Storm Protection Charge	915 kWh @ \$0.00400/kWh	\$3.66
Clean Energy Transition Mechanism	915 kWh @ \$0.00427/kWh	\$3.91
Storm Surcharge	915 kWh @ \$0.01061/kWh	\$9.71
Florida Gross Receipt Tax		\$4.14
Electric Service Cost		\$165.72
Franchise Fee		\$10.85
Municipal Public Service Tax		\$13.37
Total Electric Cost, Local Fees and Taxes		\$189.94

Avg kWh Used Per Day



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.

Total Current Month's Charges \$189.94

00000040-0000418-Page 4 of 18

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Ways To Pay Your Bill

- Bank Draft**
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- 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

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- 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

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ADA Site Compliance
6400 Boynton Beach Blvd 742721
Boynton Beach, FL 33474
accounting@adasitecompliance.com



Invoice

BILL TO

North Park Isle CDD

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
3022	10/26/2023	\$1,500.00	11/09/2023	14	

DESCRIPTION	QTY/HRS	RATE	AMOUNT
Technological Auditing, Compliance Shield, Customized Accessibility Policy, and Consulting with Accessibility and Compliance Experts	1	1,500.00	1,500.00

BALANCE DUE

\$1,500.00



INVOICE

Customer	North Park Isle Community Development District
Acct #	894
Date	09/29/2023
Customer Service	Charisse Bitner
Page	1 of 1

North Park Isle Community Development District
 c/o Inframark
 2005 Pan Am Circle, Ste 120
 Tampa, FL 33607

Payment Information	
Invoice Summary	\$ 21,114.00
Payment Amount	
Payment for:	Invoice#20383
100123393	

Thank You

Please detach and return with payment



Customer: North Park Isle Community Development District

Invoice	Effective	Transaction	Description	Amount
20383	10/01/2023	Renew policy	Policy #100123393 10/01/2023-10/01/2024 Florida Insurance Alliance Package - Renew policy Due Date: 9/29/2023	21,114.00

Total
\$ 21,114.00

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 P.O. Box 748555 Atlanta, GA 30374-8555	(321)233-9939 sclimer@egisadvisors.com	Date
		09/29/2023

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: 89284
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:

001178

North Park Isle Community Development District

Mr. Brian Lamb

2005 Pan Am Circle, Suite 300
Tampa, Florida 33607



FLORIDA DEPARTMENT of
ECONOMIC OPPORTUNITY

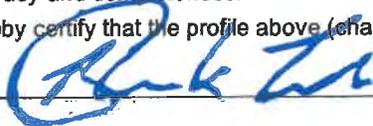
Received

OCT 05 2023

- 2. Telephone:** 813-397-5120 Ext:
- 3. Fax:** 813-837-7070
- 4. Email:** Brian.Lamb@inframark.com
- 5. Status:** Independent
- 6. Governing Body:** Elected
- 7. Website Address:** northparkislecdd.com
- 8. County(ies):** Hillsborough
- 9. Special Purpose(s):** Community Development
- 10. Boundary Map on File:** 09/25/2020
- 11. Creation Document on File:** 07/25/2018
- 12. Date Established:** 07/23/2018
- 13. Creation Method:** Local Ordinance
- 14. Local Governing Authority:** City of Plant City
- 15. Creation Document(s):** City Ordinances 17-2018 and 21-2020
- 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 10/30/23

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.

Grau and Associates

951 W. Yamato Road, Suite 280
Boca Raton, FL 33431-
www.graucpa.com

Phone: 561-994-9299

Fax: 561-994-5823

*North Park Isle Community Development District
2005 Pan Am Circle, Suite 300
Tampa, FL 33607*

Invoice No. 24755
Date 10/02/2023

SERVICE	AMOUNT
Audit FYE 09/30/2022	\$ <u>4,000.00</u>
Current Amount Due	\$ <u><u>4,000.00</u></u>

0 - 30	31 - 60	61 - 90	91 - 120	Over 120	Balance
4,000.00	0.00	0.00	0.00	0.00	4,000.00

Payment due upon receipt.

Spearem Enterprises, LLC

7842 Land O' Lakes Blvd. #335
Land O' Lakes, FL 34638
+1 8139978101
spearem.jmb@gmail.com



INVOICE

BILL TO
north park isle.

INVOICE 5870
DATE 09/26/2023
TERMS Net 15
DUE DATE 10/11/2023

ACTIVITY	QTY	RATE	AMOUNT
Labor Pressure wash entry way monument Treat and wash monument then retreat.	1	575.00	575.00

Thank You! We Appreciate Your Business.

BALANCE DUE

\$575.00



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		NORTH PARK ISLE	
Billing Date		Sales Rep	Customer Account
10/04/2023		Deirdre Bonett	185626
Total Amount Due		Ad Number	
\$617.70		0000308137	

PAYMENT DUE UPON RECEIPT

Start	Stop	Ad Number	Product	Placement	Description PO Number	Ins.	Size	Net Amount
10/04/23	10/04/23	0000308137	Times	Legals CLS	RULEMAKING	1	2x85 L	\$613.70
10/04/23	10/04/23	0000308137	Tampabay.com	Legals CLS	RULEMAKING AffidavitMaterial	1	2x85 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 INVOICE

Thank you for your business.

Advertising Run Dates		Advertiser Name	
10/ 4/23		NORTH PARK ISLE	
Billing Date		Sales Rep	Customer Account
10/04/2023		Deirdre Bonett	185626
Total Amount Due		Ad Number	
\$617.70		0000308137	

DO NOT SEND CASH BY MAIL

PLEASE MAKE CHECK PAYABLE TO:

TIMES PUBLISHING COMPANY

REMIT TO:

Times Publishing Company

DEPT 3396

PO BOX 123396

DALLAS, TX 75312-3396

NORTH PARK ISLE

2005 PAN AM CIRCLE #300

TAMPA, FL 33607

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF Hillsborough

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: RULEMAKING** 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 **Hillsborough** County, Florida and that the said newspaper has heretofore been continuously published in said **Hillsborough** County, Florida each day and has been entered as a second class mail matter at the post office in said **Hillsborough** 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.

Signature Affiant

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

Signature of Notary Public

Personally known X or produced identification

Type of identification produced _____



NOTICE OF RULEMAKING REGARDING THE RECREATIONAL AMENITIES RULES AND POLICIES OF THE NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

A public hearing will be conducted by the Board of Supervisors of the North Park Isle Community Development District (the "District") on November 02, 2023, at 2:00 p.m. at the offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

} SS

The hearing will be for the purpose of setting rules and regulations for the usage of the recreational facilities, including the Clubhouse and pool, along with resident and non-resident usage fees for the use of the North Park Isle Recreational Facilities (the "Recreational Amenities Rules & Policies"). At the conclusion of the hearing, the Board shall, by resolution, adopt policies and usage rates as finally approved by the Board of Supervisors. Prior notice of rule development was published in the Tampa Bay Times on September 27, 2023.

Specific legal authority for the rule repeals and new rule development includes Sections 190.011(5), 190.011(15), 190.033, and 190.035, Florida Statutes. The specific laws implemented include but are not limited to, Sections 190.011(5), 190.011(15), 190.006, 190.007, 112.3143, 119.07, 190.008, 286.0105, 190.035(2), 190.033, 255.20, 287.055, 218.931, 112.08, 255.0525, 287.017 and 190.011(3), Florida Statutes.

Any person who wishes to provide the District with a proposal for a lower-cost regulatory alternative as provided by Section 120.541(1), Florida Statutes, must do so in writing within twenty-one (21) days after publication of this notice.

IF REQUESTED WITHIN TWENTY-ONE (21) DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE TIME, DATE, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING MAY NOT BE HELD):

DATE: November 02, 2023
TIME: 2:00 p.m.
PLACE: Inframark, LLC
2005 Pan Am Circle, Suite 300
Tampa, Florida 33607

A request for a public hearing on the District's intent to adopt the Recreational Amenities Rules & Policies must be made in writing to the District Manager at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, and received within twenty-one (21) days after the date of this Notice.

If a public hearing is requested, this public hearing may be continued to a date, time, and place to be specified on the record at the hearing. If anyone chooses to appeal any decision of the Board with respect to any matter considered at a public hearing held in response to a request for such a public hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based. At the hearing, one or more Supervisors may participate in the public hearing by telephone. At the above location, if a public hearing is requested, there will be present a speaker telephone so that any interested party can physically attend the public hearing at the above location and be fully informed of the discussions taking place either in person or by speaker telephone device.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations at this meeting because of a disability or physical impairment should contact the District's Management Company, Inframark at (813) 873-7300. If you are hearing or speech impaired, please contact the Florida Relay Service at 711 for aid in contacting the District Office at least two (2) days prior to the date of the hearing and meeting.

A copy of the proposed Recreational Amenities Rules & Policies may be obtained by contacting the District Manager at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607, or by calling (813) 873-7300.

North Park Isle Community Development District
Bryan Radcliff,
District Manager
Run date: October 04, 2023

0000308137



INVOICE

INVOICE #	INVOICE DATE
TM 604913	10/4/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 3, 2023

Invoice Amount: \$825.00

Description	Current Amount
Bismarck Palms front entrance	
Arbor	\$825.00

Invoice Total **\$825.00**

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TM 605720	10/6/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 5, 2023

Invoice Amount: \$989.00

Description	Current Amount
Removal of 3 dead bismarcks	
Landscape Enhancement CORE	\$825.00
Irrigation	\$164.00

Invoice Total \$989.00

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TM 606490	10/10/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 9, 2023

Invoice Amount: \$5,900.00

Description	Current Amount
Removal of 3 dead bismarcks	
Arbor	\$5,900.00

Invoice Total

\$5,900.00

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TM 607031	10/12/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 11, 2023

Invoice Amount: \$6,529.00

Description	Current Amount
Plant Replacements	
Landscape Enhancement	\$6,529.00

Invoice Total

\$6,529.00

Excellence

IN COMMERCIAL LANDSCAPING

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



INVOICE

INVOICE #	INVOICE DATE
TM 607032	10/12/2023
TERMS	PO NUMBER
Net 30	

Bill To:

North Park Isles CDD
c/o Inframark
2005 Pan Am Circle, Suite 300
Tampa, FL 33607

Property Name: North Park Isles CDD

Remit To:

Yellowstone Landscape
PO Box 101017
Atlanta, GA 30392-1017

Invoice Due Date: November 11, 2023

Invoice Amount: \$4,000.00

Description	Current Amount
Removal of dead trees	
Arbor	\$4,000.00

Invoice Total **\$4,000.00**

Excellence

IN COMMERCIAL LANDSCAPING

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

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2023

Prepared by:



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

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019	SERIES 2021	SERIES 2019	SERIES 2021	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
		DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND			
ASSETS								
Cash - Operating Account	\$ 270,376	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 270,376
Accounts Receivable - Other	623	-	-	-	-	-	-	623
Due From Other Funds	-	18,463	14,052	-	-	-	-	32,515
Investments:								
General Account	-	-	-	2	-	-	-	2
Acq. & Construction - Amenity	-	-	-	-	90	-	-	90
Acq. & Construction - Master	-	-	-	-	110,689	-	-	110,689
Acquisition & Construction Account	-	-	-	5,929	3,704	-	-	9,633
Prepayment Account	-	1,235,000	-	-	-	-	-	1,235,000
Reserve Fund	-	382,638	406,196	-	-	-	-	788,834
Revenue Fund	-	235,418	89,322	-	-	-	-	324,740
Deposits	1,460	-	-	-	-	-	-	1,460
Fixed Assets								
Construction Work In Process	-	-	-	-	-	24,450,850	-	24,450,850
Amount Avail In Debt Services	-	-	-	-	-	-	1,235,754	1,235,754
Amount To Be Provided	-	-	-	-	-	-	24,778,305	24,778,305
TOTAL ASSETS	\$ 272,459	\$ 1,871,519	\$ 509,570	\$ 5,931	\$ 114,483	\$ 24,450,850	\$ 26,014,059	\$ 53,238,871
LIABILITIES								
Accounts Payable	\$ 18,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,857
Accrued Expenses	4,929	-	-	-	-	-	-	4,929
Bonds Payable	-	-	-	-	-	-	26,014,059	26,014,059
Due To Other Funds	5,849	-	-	12,594	14,072	-	-	32,515
TOTAL LIABILITIES	29,635	-	-	12,594	14,072	-	26,014,059	26,070,360

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of October 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2019 CAPITAL PROJECTS FUND	SERIES 2021 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
FUND BALANCES								
Restricted for:								
Debt Service	-	1,871,519	509,570	-	-	-	-	2,381,089
Capital Projects	-	-	-	-	100,411	-	-	100,411
Unassigned:	242,824	-	-	(6,663)	-	24,450,850	-	24,687,011
TOTAL FUND BALANCES	242,824	1,871,519	509,570	(6,663)	100,411	24,450,850	-	27,168,511
TOTAL LIABILITIES & FUND BALANCES	\$ 272,459	\$ 1,871,519	\$ 509,570	\$ 5,931	\$ 114,483	\$ 24,450,850	\$ 26,014,059	\$ 53,238,871

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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- Tax Collector	\$ 386,285	\$ -	\$ (386,285)	0.00%
Special Assmnts- CDD Collected	503,540	319,398	(184,142)	63.43%
TOTAL REVENUES	889,825	319,398	(570,427)	35.89%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	-	12,000	0.00%
ProfServ-Trustee Fees	8,100	-	8,100	0.00%
Disclosure Report	7,200	600	6,600	8.33%
District Counsel	10,000	1,282	8,718	12.82%
District Engineer	5,000	-	5,000	0.00%
District Manager	36,000	2,667	33,333	7.41%
Accounting Services	6,750	563	6,187	8.34%
Auditing Services	6,000	-	6,000	0.00%
Website Compliance	1,500	1,500	-	100.00%
Annual Mailing	2,500	-	2,500	0.00%
Postage, Phone, Faxes, Copies	500	16	484	3.20%
Public Officials Insurance	3,100	2,656	444	85.68%
Legal Advertising	7,000	618	6,382	8.83%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	100	1,400	6.67%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	107,675	10,177	97,498	9.45%
<u>Garbage/Solid Waste Services</u>				
Garbage Collection	5,000	-	5,000	0.00%
Total Garbage/Solid Waste Services	5,000	-	5,000	0.00%
<u>Water-Sewer Comb Services</u>				
Utility - Water	3,500	-	3,500	0.00%
Total Water-Sewer Comb Services	3,500	-	3,500	0.00%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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>				
Field Services	12,000	1,000	11,000	8.33%
Waterway Management - Other	44,000	-	44,000	0.00%
Contracts-Pools	11,200	2,100	9,100	18.75%
Contracts-Trash & Debris Removal	2,500	-	2,500	0.00%
Contracts - Landscape	180,000	16,124	163,876	8.96%
Amenity Center Pest Control	2,000	-	2,000	0.00%
Onsite Staff	35,000	-	35,000	0.00%
Janitorial Services & Supplies	1,800	-	1,800	0.00%
Insurance - General Liability	3,800	-	3,800	0.00%
Insurance -Property & Casualty	50,000	18,458	31,542	36.92%
Insurance Deductible	2,500	-	2,500	0.00%
R&M-Drainage	25,000	-	25,000	0.00%
R&M-Other Landscape	10,000	-	10,000	0.00%
R&M-Pools	20,000	-	20,000	0.00%
Amenity Maintenance & Repairs	10,000	500	9,500	5.00%
Janitorial Maintenance	8,000	-	8,000	0.00%
R&M-Bush Hogging	1,500	-	1,500	0.00%
R&M-Monument, Entrance & Wall	2,800	-	2,800	0.00%
Landscape - Annuals	15,000	-	15,000	0.00%
Landscape - Mulch	20,000	-	20,000	0.00%
Landscape Maintenance	5,000	4,000	1,000	80.00%
R&M-Shared Landsc Maint Fr Ent	1,500	-	1,500	0.00%
R&M-Security Cameras	15,000	-	15,000	0.00%
Plant Replacement Program	15,000	-	15,000	0.00%
Security System Monitoring & Maint.	3,000	-	3,000	0.00%
Miscellaneous Maintenance	15,000	16,372	(1,372)	109.15%
Irrigation Maintenance	15,000	-	15,000	0.00%
Mitigation Area Monitoring & Maintenance	2,500	-	2,500	0.00%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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
Aquatic Maintenance	3,000	-	3,000	0.00%
Aquatic Plant Replacement	2,000	-	2,000	0.00%
Misc-Access Cards	2,000	-	2,000	0.00%
Holiday Lighting & Decorations	15,000	-	15,000	0.00%
Janitorial Supplies	1,000	-	1,000	0.00%
Dog Waste Station Supplies	9,000	-	9,000	0.00%
Amenities Furniture & Fixtures	5,000	-	5,000	0.00%
Reserve - Undesignated	62,550	-	62,550	0.00%
Total Other Physical Environment	628,650	58,554	570,096	9.31%
<u>Road and Street Facilities</u>				
Utility - Electric	15,000	-	15,000	0.00%
Utility - StreetLights	130,000	14,677	115,323	11.29%
Total Road and Street Facilities	145,000	14,677	130,323	10.12%
TOTAL EXPENDITURES	889,825	83,408	806,417	9.37%
Excess (deficiency) of revenues				
Over (under) expenditures	-	235,990	235,990	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		6,834		
FUND BALANCE, ENDING		\$ 242,824		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2019 Debt Service Fund (200)
(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- Tax Collector	\$ 764,347	\$ -	\$ (764,347)	0.00%
TOTAL REVENUES	764,347	-	(764,347)	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	235,000	-	235,000	0.00%
Interest Expense	529,347	-	529,347	0.00%
Total Debt Service	764,347	-	764,347	0.00%
TOTAL EXPENDITURES	764,347	-	764,347	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,871,519		
FUND BALANCE, ENDING		\$ 1,871,519		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2021 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>				
Special Assmnts- CDD Collected	810,109	-	(810,109)	0.00%
TOTAL REVENUES	810,109	-	(810,109)	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	247,555	-	247,555	0.00%
Interest Expense	562,554	-	562,554	0.00%
Total Debt Service	810,109	-	810,109	0.00%
TOTAL EXPENDITURES	810,109	-	810,109	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		509,570		
FUND BALANCE, ENDING		\$ 509,570		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2019 Capital Projects Fund (300)
(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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(6,663)		
FUND BALANCE, ENDING		<u>\$ (6,663)</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
Series 2021 Capital Projects 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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		100,411		
FUND BALANCE, ENDING		<u>\$ 100,411</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2023
General Fixed Assets Fund (900)
(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%
FUND BALANCE, BEGINNING (OCT 1, 2023)		24,450,850		
FUND BALANCE, ENDING		<u>\$ 24,450,850</u>		

NORTH PARK ISLE CDD

Bank Reconciliation

Bank Account No. 8942 TRUIST- GF OPERATING
 Statement No. 10-23
 Statement Date 10/31/2023

G/L Balance (LCY)	270,376.07	Statement Balance	283,076.07
G/L Balance	270,376.07	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	270,376.07	Subtotal	283,076.07
Negative Adjustments	0.00	Outstanding Checks	12,700.00
	<hr/>	Differences	0.00
Ending G/L Balance	270,376.07	Ending Balance	270,376.07
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/28/2023	Payment	1419	ECO-LOGIC SERVICES LLC	7,350.00	7,350.00	0.00
9/28/2023	Payment	1420	GIG FIBER LLC	10,500.00	10,500.00	0.00
9/28/2023	Payment	1421	JNJ AMENITY SERVICES LLC	700.00	700.00	0.00
9/28/2023	Payment	1422	SECURITEAM	7,820.65	7,820.65	0.00
9/28/2023	Payment	1423	STANTEC CONSULTING SERVICES	494.00	494.00	0.00
9/28/2023	Payment	1424	TIMES PUBLISHING COM	429.98	429.98	0.00
10/5/2023	Payment	DD129	Payment of Invoice 000455	228.35	228.35	0.00
10/5/2023	Payment	DD130	Payment of Invoice 000456	1,382.67	1,382.67	0.00
10/5/2023	Payment	DD131	Payment of Invoice 000466	165.56	165.56	0.00
10/12/2023	Payment	1425	CARLOS DE LA OSSA	118.25	118.25	0.00
10/20/2023	Payment	DD132	Payment of Invoice 000454	988.94	988.94	0.00
10/20/2023	Payment	DD133	Payment of Invoice 000472	1,065.78	1,065.78	0.00
10/23/2023	Payment	1426	BLUE LIFE POOL SERVICE LLC	2,100.00	2,100.00	0.00
10/23/2023	Payment	1428	ECO-LOGIC SERVICES LLC	3,700.00	3,700.00	0.00
10/23/2023	Payment	1429	EGIS INSURANCE	21,114.00	21,114.00	0.00
10/23/2023	Payment	1431	GRAU AND ASSOCIATES	4,000.00	4,000.00	0.00
10/23/2023	Payment	1432	INFRAMARK LLC	8,597.44	8,597.44	0.00
10/23/2023	Payment	1433	SECURITEAM	500.00	500.00	0.00
10/23/2023	Payment	1434	SPEAREM ENTERPRISES	575.00	575.00	0.00
10/23/2023	Payment	1435	STRALEY ROBIN VERICKER	830.00	830.00	0.00
10/23/2023	Payment	1436	TIMES PUBLISHING COM	881.62	881.62	0.00
10/23/2023	Payment	1437	YELLOWSTONE LANDSCAPE	15,298.78	15,298.78	0.00
10/26/2023	Payment	1438	YELLOWSTONE LANDSCAPE	23,012.78	23,012.78	0.00
Total Checks				111,853.80	111,853.80	0.00
Deposits						
10/18/2023		JE000264	CK#2115703##### - O&M	G/L 315,896.40	315,896.40	0.00
10/18/2023		JE000265	CK#14869##### - O&M	G/L 3,501.37	3,501.37	0.00
10/31/2023		JE000284	FY23 Excess Fees	G/L 8,678.93	8,678.93	0.00
Total Deposits				328,076.70	328,076.70	0.00

NORTH PARK ISLE CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/21/2023	Payment	1416	RYAN MOTKO	200.00	0.00	200.00
9/28/2023	Payment	1418	BLUE LIFE POOL SERVICE LLC	2,000.00	0.00	2,000.00
10/23/2023	Payment	1430	GIG FIBER LLC	10,500.00	0.00	10,500.00
Total Outstanding Checks.....				12,700.00		12,700.00

NORTH PARK ISLE CDD

Field Inspection - November 2023

Wednesday, November 29, 2023

Prepared For North Park Isle Board Of Supervisors

31 Items Identified



Item 1

Assigned To Yellowstone

The Areca palms are ready for another round of fertilization, still healthy but turning more yellow. Copperleafs and Muhly look good.



Item 2

Assigned To Yellowstone

Weeds in the rocks are ready to be sprayed again.



Item 3

Assigned To Yellowstone
Some minor weeds at the entry monument and missing some annuals.



Item 4

Assigned To Yellowstone
New Crepe Myrtle doing good on N Maryland.



Item 5

Assigned To Yellowstone

Turf is still struggling in many areas at the front of the community.

Possibly chinch bugs, waiting on update from fert/pest.



Item 6

Assigned To Yellowstone

New mulch throughout. Some of the cedar trees need a diagnosis at N Maryland and Tahitian Sunrise.



Item 7

Assigned To Yellowstone

A River birch needs to be stood back up by the wetland near the amenity center.



Item 8

Assigned To Yellowstone

Amenity center looks great out front however there is one dead pine that will need to be pulled.



Item 9

Assigned To Yellowstone
Dead awabuki can be pulled out.



Item 10

Assigned To Yellowstone/sunrise
Some of the Muhly need
replacement and the drainage grate
needs to be cleared off.



Item 11

Assigned To Yellowstone

A couple leaning cedars along the Pickleball court need to be straightened.



Item 12

Assigned To Yellowstone

One dead Sabal outside the amenity.



Item 13

Assigned To Yellowstone
Playground looks good.



Item 14

Assigned To Yellowstone
New turf is being proposed around
the water line on Tropical Oasis.



Item 15

Assigned To Yellowstone
Other dead pines have been removed.



Item 16

Assigned To Yellowstone
Hangers on Bismarck need to be cut.



Item 17

Assigned To Yellowstone/sunrise
More palms are dying at the amenity center and are being quoted for removal. One of these cluster palms is definitely dead and the other two are close.



Item 18

Assigned To Yellowstone/sunrise
Everglades palms don't look good either.



Item 19

Assigned To Yellowstone/Sunrise
The last Bismarck is toast and needs to be removed.



Item 20

Assigned To Yellowstone/Sunrise
One of the central cluster palms is toast too.



Item 21

Pool looks good.



Item 22

Assigned To Yellowstone/Sunrise
Also a dead Sabal by the Bismarck.



Item 23

Assigned To Yellowstone

Another Sycamore dying off in the pocket park north of the amenity.



Item 24

Assigned To Yellowstone

Suckers need to be cut off the new Sycamore.



Item 25

Assigned To Yellowstone

New Magnolias look good and turf is recovering at N Maryland and Capri Coast.



Item 26

Assigned To Eco-Logic Services

Ponds look good.



Item 27

Assigned To Yellowstone

Small weeds in the shell trail to be sprayed.



Item 28

Assigned To Yellowstone

The Tropical Oasis Dr pocket park looks good.



Item 29

Assigned To Eco-Logic Services

The water Hyacinth infestation has all died off.



Item 30

Assigned To Yellowstone

Turf diagnosis in progress at the Tahitian Sunrise pocket park.



Item 31

Assigned To Yellowstone
Viburnum is being scheduled for
installation at the other Tahitian
Sunrise pocket park.