

**NORTH PARK ISLE  
COMMUNITY DEVELOPMENT  
DISTRICT**

**NOVEMBER 07, 2024**

**REGULAR MEETING  
AGENDA PACKAGE**

**[Join the meeting now](#)**

**Meeting ID:** 215 817 490 035 **Passcode:** 45UmMF

**Dial-in by phone** +1 646-838-1601 **Pin:** 227 773 399#



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, November 07, 2024 at 2:00 p.m.

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The Regular Meeting of the North Park Isle Community Development District will be held **November 07, at 2:00 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, FL 33607.** Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

### [Join the meeting now](#)

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## REGULAR MEETING OF THE BOARD OF SUPERVISORS

### 1. CALL TO ORDER/ROLL CALL

### 2. PUBLIC COMMENTS ON AGENDA ITEMS

### 3. BUSINESS ITEMS

- A. Consideration of Resolution 2025-01; Canvassing and Certifying the Results of the Landowner Election
- B. Consideration of Resolution 2025-02; Designating of Officers
- C. Consideration of Resolution 2025- 03; Amending the General Fund Budget for Fiscal Year 2023-2024
- D. Consideration of Resolution 2025-04; Adopting Final Terms of Series 2024 Bonds
- E. Acceptance of Audit Engagement Letters

### 4. CONSENT AGENDA

- A. Approval of Minutes of the October 3, 2024 Regular Meeting
- B. Consideration of Operation and Maintenance September 2024
- C. Acceptance of the Financials and Approval of the Check Register for September 2024

### 5. STAFF REPORTS

- A. District Counsel
- B. District Engineer
- C. District Manager
  - i. Field Inspections Report – *Under Separate Cover*

### 6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

### 7. PUBLIC COMMENTS

### 8. ADJOURNMENT

\*Next regularly scheduled meeting is **December 05, 2024 at 2:00 p.m.**

**RESOLUTION 2025-01**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT CANVASSING AND CERTIFYING THE RESULTS OF THE LANDOWNERS ELECTION OF SUPERVISORS HELD PURSUANT TO SECTION 190.006(2), FLORIDA STATUTES, ADDRESSING SEAT NUMBER DESIGNATIONS ON THE BOARD OF SUPERVISORS, AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, North Park Isle Community Development District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

**WHEREAS**, pursuant to Section 190.006(2), Florida Statutes, a landowners meeting is required to be held every two years following the creation of the District for the purpose of electing supervisors of the District; and

**WHEREAS**, following proper publication and notice thereof, on November 5, 2024, the owners of land within the District held a meeting for the purpose of electing supervisors to the District’s Board of Supervisors (“Board”); and

**WHEREAS**, at the November 5, 2024 meeting, the below recited persons were duly elected by virtue of the votes cast in their respective favor; and

**WHEREAS**, the Board, by means of this Resolution, desires to canvas the votes, declare and certify the results of the landowner’s election, and announce the Board Members, seat number designations on the Board.

**NOW THEREFORE BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT:**

**SECTION 1.** The recitals as stated above are true and correct and by this reference are incorporated into and form a material part of this Resolution.

**SECTION 2.** The following persons are found, certified, and declared to have been duly elected as Supervisors of and for the District, having been elected by the votes cast in their favor as shown below:

_____	_____ Votes	(4 year term)	Seat #3
_____	_____ Votes	(4 year term)	Seat #4
_____	_____ Votes	(2 year term)	Seat #5

**SECTION 3.** Said terms of office commence on November 19, 2024.

**SECTION 4.** If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect. To the extent the provisions of this Resolution conflict with the provisions of any other resolution of the District, the provisions of this Resolution shall prevail.

**PASSED AND ADOPTED** this 7th day of November, 2024.

**ATTEST:**

**NORTH PARK ISLE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Name: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Name: \_\_\_\_\_  
Chair / Vice Chair of the Board of Supervisors

**RESOLUTION 2025-02**

**A RESOLUTION OF THE BOARD OF SUPERVISORS  
DESIGNATING THE OFFICERS OF NORTH PARK ISLE  
COMMUNITY DEVELOPMENT DISTRICT, AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, North Park Isle Community Development District (the “District”), is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within Hillsborough County, Florida; and

**WHEREAS**, the Board of Supervisors (hereinafter the “Board”) now desires to designate the Officers of the District pursuant to section 190.006(6), Florida Statutes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD  
OF SUPERVISORS OF NORTH PARK ISLE  
COMMUNITY DEVELOPMENT DISTRICT:**

1. The following persons are elected to the offices shown, to wit:

_____	Chair
_____	Vice-Chair
_____	Secretary
_____	Treasurer
_____	Assistant Treasurer
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary
_____	Assistant Secretary

2. This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 7TH DAY OF NOVEMBER, 2024.**

**ATTEST:**

**NORTH PARK ISLE COMMUNITY  
DEVELOPMENT DISTRICT**

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Secretary/ Assistant Secretary

\_\_\_\_\_  
Print Name: \_\_\_\_\_  
Chair/Vice-Chair of the Board of Supervisors

## RESOLUTION 2025-03

### A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT AMENDING THE GENERAL FUND BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR AN EFFECTIVE DATE.

**WHEREAS**, the North Park Isle Community Development District (the “**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes, being situated entirely within unincorporated Hillsborough County, Florida.

**WHEREAS**, pursuant to Section 189.016, Florida Statutes the Board desires to reallocate funds budgeted to reflect re-appropriated revenues and expenses approved during Fiscal Year 2023/2024.

#### **NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:**

1. **Amending the General Fund Budget for Fiscal Year 2023/2024.** The General Fund Budget for Fiscal Year 2023/2024 is hereby amended as shown in **Exhibit A** attached hereto. The District Manager shall post the amended budget on the District’s official website within 5 days after adoption and ensure it remains on the website for at least 2 years.
2. **Effective Date.** This Resolution shall become effective immediately upon its adoption.

**PASSED AND ADOPTED THIS 7<sup>th</sup> DAY OF November 2024.**

**Attest:**

**North Park Isle Community  
Development District**

\_\_\_\_\_  
Secretary/Assistant Secretary

\_\_\_\_\_  
Chair of the Board of Supervisors

Exhibit A: Amended General Fund Budget for Fiscal Year 2023/2024

**NORTH PARK ISLE**  
Community Development District

**General Fund**

**Proposed Budget Amendment**  
For the Period Ending September 30, 2024

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	
<b>REVENUES</b>						
Interest - Investments	\$ -	\$ -	\$ -	\$ -	\$ -	
Interest - Tax Collector	-	-	-	55	55	
Rental Income	-	-	-	1,675	1,675	
Special Assmnts- Tax Collector	386,285	-	386,285	425,668	39,383	
Special Assmnts- CDD Collected	503,540	-	503,540	803,029	299,489	
Developer Contribution	-	-	-	27,018	27,018	
Other Miscellaneous Revenues	-	-	-	1,350	1,350	
<b>TOTAL REVENUES</b>	<b>889,825</b>	<b>-</b>	<b>889,825</b>	<b>1,258,795</b>	<b>368,970</b>	<b>141.47%</b>
<b>EXPENDITURES</b>						
<b>Administration</b>						
Supervisor Fees	12,000	-	12,000	10,000	2,000	
ProfServ-Trustee Fees	8,100	181	8,281	8,281	-	
Disclosure Report	7,200	600	7,800	7,800	-	
District Counsel	10,000	13,934	23,934	23,934	-	
District Engineer	5,000	7,940	12,940	12,940	-	
District Manager	36,000	1,167	37,167	37,167	-	
Accounting Services	6,750	563	7,313	7,313	-	
Auditing Services	6,000	2,300	8,300	8,300	-	
Onsite Staff	-	2,917	2,917	2,917	-	
Website Compliance	1,500	-	1,500	1,500	-	
Annual Mailing	2,500	-	2,500	-	2,500	
Postage, Phone, Faxes, Copies	500	301	801	801	-	
Insurance - General Liability	3,800	-	3,800	-	3,800	
Public Officials Insurance	3,100	-	3,100	2,656	444	
Insurance -Property & Casualty	50,000	1,128	51,128	51,128	-	
Insurance Deductible	2,500	-	2,500	-	2,500	
Legal Advertising	7,000	-	7,000	2,843	4,157	
Bank Fees	250	-	250	-	250	
Website Administration	1,500	-	1,500	1,300	200	
Office Supplies	100	-	100	-	100	
Dues, Licenses, Subscriptions	175	4,552	4,727	4,727	-	
<b>Total Administration</b>	<b>163,975</b>	<b>35,583</b>	<b>199,558</b>	<b>183,607</b>	<b>15,951</b>	
<b>Electric Utility Services</b>						
Utility - Electric	15,000	28,785	43,785	43,785	-	
<b>Total Electric Utility Services</b>	<b>15,000</b>	<b>28,785</b>	<b>43,785</b>	<b>43,785</b>	<b>-</b>	
<b>Garbage/Solid Waste Services</b>						
Garbage Collection	5,000	-	5,000	-	5,000	

**NORTH PARK ISLE**  
Community Development District

**General Fund**

**Proposed Budget Amendment**  
For the Period Ending September 30, 2024

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)
<b>Total Garbage/Solid Waste Services</b>	5,000	-	5,000	-	5,000
<b><u>Water-Sewer Comb Services</u></b>					
Utility - Water	3,500	44,400	47,900	47,900	-
<b>Total Water-Sewer Comb Services</b>	3,500	44,400	47,900	47,900	-
<b><u>Other Physical Environment</u></b>					
Waterway Management	44,000	9,075	53,075	53,075	-
Field Services	12,000	200	12,200	12,200	-
Contracts-Pools	11,200	13,600	24,800	24,800	-
Contracts-Trash & Debris Removal	2,500	-	2,500	-	2,500
Contracts - Landscape	180,000	86,591	266,591	266,591	-
Amenity Center Pest Control	2,000	-	2,000	625	1,375
Onsite Staff	35,000	-	35,000	26,083	8,917
Janitorial Services & Supplies	1,800	1,098	2,898	2,898	-
Insurance -Property & Casualty	-	184	184	184	-
R&M-Drainage	25,000	-	25,000	-	25,000
R&M-Other Landscape	10,000	6,505	16,505	16,505	-
R&M-Pools	20,000	-	20,000	4,198	15,802
Amenity Maintenance & Repairs	10,000	1,098	11,098	11,098	-
Janitorial Maintenance	8,000	-	8,000	-	8,000
R&M-Bush Hogging	1,500	-	1,500	-	1,500
R&M-Monument, Entrance & Wall	2,800	-	2,800	270	2,530
Landscape - Annuals	15,000	-	15,000	1,494	13,506
Landscape - Mulch	20,000	-	20,000	7,450	12,550
Landscape Maintenance	5,000	30,921	35,921	35,921	-
R&M-Shared Landsc Maint Fr Ent	1,500	-	1,500	825	675
R&M-Security Cameras	15,000	-	15,000	-	15,000
Plant Replacement Program	15,000	-	15,000	11,827	3,173
Security System Monitoring & Maint.	3,000	10,789	13,789	13,789	-
Miscellaneous Maintenance	15,000	3,655	18,655	18,655	-
Irrigation Maintenance	15,000	-	15,000	5,516	9,484
Mitigation Area Monitoring & Maintenance	2,500	-	2,500	-	2,500
Aquatic Maintenance	3,000	-	3,000	-	3,000
Aquatic Plant Replacement	2,000	-	2,000	-	2,000
Misc-Access Cards	2,000	-	2,000	175	1,825
Holiday Lighting & Decorations	15,000	-	15,000	-	15,000
Janitorial Supplies	1,000	-	1,000	-	1,000
Dog Waste Station Supplies	9,000	-	9,000	-	9,000
Amenities Furniture & Fixtures	5,000	-	5,000	-	5,000
Reserve - Undesignated	62,550	-	62,550	-	62,550
<b>Total Other Physical Environment</b>	<b>572,350</b>	<b>163,716</b>	<b>736,066</b>	<b>514,179</b>	<b>221,887</b>



**Proposed Budget Amendment**  
For the Period Ending September 30, 2024

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	
<b>Road and Street Facilities</b>						
Utility - StreetLights	130,000	61,756	191,756	191,756	-	
<b>Total Road and Street Facilities</b>	130,000	61,756	191,756	191,756	-	
<b>TOTAL EXPENDITURES</b>	<b>889,825</b>	<b>334,240</b>	<b>1,224,065</b>	<b>981,227</b>	<b>242,838</b>	<b>80.16%</b>
Excess (deficiency) of revenues						
Over (under) expenditures	-	(334,240)	(334,240)	277,568	611,808	
Net change in fund balance	-	(334,240)	(334,240)	277,568	611,808	
<b>FUND BALANCE, BEGINNING (OCT 1, 2023)</b>	<b>26,946</b>	<b>-</b>	<b>26,946</b>	<b>26,945</b>	<b>(1)</b>	
<b>FUND BALANCE, ENDING</b>	<b>\$ 26,946</b>	<b>\$ (334,240)</b>	<b>\$ (307,294)</b>	<b>\$ 304,513</b>	<b>\$ 611,807</b>	



# Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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Boca Raton, Florida 33431  
(561) 994-9299 • (800) 299-4728  
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October 3, 2024

To Board of Supervisors  
North Park Isle Community Development District  
2005 Pan Am Circle, Suite 300  
Tampa, FL 33607

We are pleased to confirm our understanding of the services we are to provide North Park Isle Community Development District, City of Plant City, Florida ("the District") for the fiscal year ended September 30, 2024. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of North Park Isle Community Development District as of and for the fiscal year ended September 30, 2024. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2024 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

## Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Examination Objective**

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

### **Other Services**

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

### **Management Responsibilities**

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

### **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$6,300 for the September 30, 2024 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

North Park Isle Community Development District

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to North Park Isle Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates



Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of North Park Isle Community Development District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



**FICPA Peer Review Program**  
Administered in Florida  
by The Florida Institute of CPAs



Peer Review  
Program

**AICPA Peer Review Program**  
Administered in Florida  
by the Florida Institute of CPAs

**March 17, 2023**

**Antonio Grau**  
**Grau & Associates**  
**951 Yamato Rd Ste 280**  
**Boca Raton, FL 33431-1809**

**Dear Antonio Grau:**

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

*FICPA Peer Review Committee*

Peer Review Team  
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

**MINUTES OF MEETING  
NORTH PARK ISLE  
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting and of the Board of Supervisors of North Park Isle Community Development District was held on Thursday, October 3, 2024, and called to order at 2:16 p.m. at the Offices of Inframark located at 2005 Pan Am Circle, Suite 300, Tampa, Florida 33607.

Present and constituting a quorum were:

Carlos de la Ossa	Chairperson
Nicholas Dister	Vice Chairperson ( <i>via phone</i> )
Kelly Evans	Assistant Secretary
Albert Viera	Assistant Secretary
Ryan Motko	Assistant Secretary

Also present were:

Bryan Radcliff	District Manager
Jayna Cooper	District Manager
Kathryn Hopkinson	District Counsel
John Vericker	District Counsel
Tyson Waag	District Engineer
Clay Wright	Field Services Manager

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

**FIRST ORDER OF BUSINESS** **Call to Order/Roll Call**

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

**SECOND ORDER OF BUSINESS** **Public Comment**

There being none, the next order of business followed.

**THIRD ORDER OF BUSINESS** **Business Items**

**A. Consideration of Change Order for District Engineer Contract**

• Mr. Waag presented the change order for review. The Board elected to table pending an additional meeting with the EPG and *Stantec* to review in greater detail.

**B. Discussion on Audit Engagement Letters**

This item was not discussed.

**FOURTH ORDER OF BUSINESS** **Consent Agenda**

**A. Approval of Minutes of the September 5, 2024 Regular Meeting**

**B. Consideration of Operation and Maintenance August 2024**

**C. Acceptance of the Financials and Approval of the Check Register for August 2024**

On MOTION by Mr. de la Ossa seconded by Mr. Viera, with all in favor, the Consent Agenda was approved 5-0
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October 3, 2024

NORTH PARK ISLE CDD

**FIFTH ORDER OF BUSINESS**

**Staff Reports**

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

There being no reports, the next item followed.

**i. Field Inspections Report**

The Field Inspections Report was presented, a copy of which was included in the agenda package.

**SIXTH ORDER OF BUSINESS**

**Board of Supervisors' Requests and Comments**

- Mr. de la Ossa requested a meeting with *LMP* after the Thanksgiving holidays to discuss the current status of landscaping.

**SEVENTH ORDER OF BUSINESS**

**Public Comments**

There being none, the next order of business followed.

**EIGHTH ORDER OF BUSINESS**

**Adjournment**

There being no further business,

On MOTION by Mr. de la Ossa seconded by Ms. Evans, with all in favor, the meeting was adjourned at 2:26 pm. 5-0

\_\_\_\_\_  
Bryan Radcliff  
District Manager

\_\_\_\_\_  
Carlos de la Ossa  
Chairperson