

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2023

Prepared by:



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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

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(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	283,076.07
Subtotal	270,376.07	Outstanding Checks	12,700.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
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