

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

Prepared by:



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NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	SERIES 2019		SERIES 2021		SERIES 2019		SERIES 2021		GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
	GENERAL FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	PROJECTS FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND					
ASSETS											
Cash - Operating Account	\$ 238,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	238,994
Cash in Transit	-	24,856	2,482	-	-	-	-	-	-	-	27,338
Accounts Receivable - Other	623	-	-	-	-	-	-	-	-	-	623
Due From Other Funds	-	20,447	17,848	-	-	-	-	-	-	-	38,295
Investments:											
General Account	-	-	-	2	-	-	-	-	-	-	2
Acq. & Construction - Amenity	-	-	-	-	91	-	-	-	-	-	91
Acq. & Construction - Master	-	-	-	-	111,606	-	-	-	-	-	111,606
Acquisition & Construction Account	-	-	-	9,149	7,100	-	-	-	-	-	16,249
Reserve Fund	-	382,638	406,196	-	-	-	-	-	-	-	788,834
Revenue Fund	-	14,906	474	-	-	-	-	-	-	-	15,380
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	\$ 241,077	\$ 442,847	\$ 427,000	\$ 9,151	\$ 118,797	\$ 24,450,850	\$ 26,014,059	\$ 26,014,059	\$ 51,703,781		
LIABILITIES											
Accounts Payable	\$ 29,202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	29,202
Accrued Expenses	4,929	-	-	-	-	-	-	-	-	-	4,929
Bonds Payable	-	-	-	-	-	-	-	26,014,059	-	-	26,014,059
Due To Other Funds	5,104	-	-	15,759	17,432	-	-	-	-	-	38,295
TOTAL LIABILITIES	39,235	-	-	15,759	17,432	-	-	26,014,059	26,014,059	26,086,485	

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	SERIES 2019	SERIES 2021	SERIES 2019	SERIES 2021	GENERAL	GENERAL	TOTAL
	FUND	DEBT SERVICE FUND	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND	FIXED ASSETS FUND	LONG-TERM DEBT FUND	
FUND BALANCES								
Restricted for:								
Debt Service	-	442,847	427,000	-	-	-	-	869,847
Capital Projects	-	-	-	-	101,365	-	-	101,365
Unassigned:	201,842	-	-	(6,608)	-	24,450,850	-	24,646,084
TOTAL FUND BALANCES	201,842	442,847	427,000	(6,608)	101,365	24,450,850	-	25,617,296
TOTAL LIABILITIES & FUND BALANCES	\$ 241,077	\$ 442,847	\$ 427,000	\$ 9,151	\$ 118,797	\$ 24,450,850	\$ 26,014,059	\$ 51,703,781

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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	\$ 18,128	\$ (368,157)	4.69%
Special Assmnts- CDD Collected	503,540	319,398	(184,142)	63.43%
TOTAL REVENUES	889,825	337,526	(552,299)	37.93%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	1,000	11,000	8.33%
ProfServ-Trustee Fees	8,100	-	8,100	0.00%
Disclosure Report	7,200	1,800	5,400	25.00%
District Counsel	10,000	1,282	8,718	12.82%
District Engineer	5,000	-	5,000	0.00%
District Manager	36,000	8,000	28,000	22.22%
Accounting Services	6,750	1,688	5,062	25.01%
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	97	403	19.40%
Insurance - General Liability	3,800	-	3,800	0.00%
Public Officials Insurance	3,100	2,656	444	85.68%
Insurance -Property & Casualty	50,000	18,458	31,542	36.92%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	7,000	618	6,382	8.83%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	300	1,200	20.00%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	163,975	37,574	126,401	22.91%
<u>Electric Utility Services</u>				
Utility - Electric	15,000	359	14,641	2.39%
Total Electric Utility Services	15,000	359	14,641	2.39%
<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 November 30, 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>				
Waterway Management	44,000	3,700	40,300	8.41%
Field Services	12,000	4,200	7,800	35.00%
Contracts-Pools	11,200	4,100	7,100	36.61%
Contracts-Trash & Debris Removal	2,500	-	2,500	0.00%
Contracts - Landscape	180,000	38,262	141,738	21.26%
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%
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	1,611	8,389	16.11%
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	17,072	(2,072)	113.81%
Irrigation Maintenance	15,000	-	15,000	0.00%
Mitigation Area Monitoring & Maintenance	2,500	-	2,500	0.00%
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	572,350	72,945	499,405	12.74%
<u>Road and Street Facilities</u>				
Utility - StreetLights	130,000	31,640	98,360	24.34%
Total Road and Street Facilities	130,000	31,640	98,360	24.34%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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
TOTAL EXPENDITURES	889,825	142,518	747,307	16.02%
Excess (deficiency) of revenues				
Over (under) expenditures	-	195,008	195,008	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		6,834		
FUND BALANCE, ENDING		<u>\$ 201,842</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>				
Interest - Investments	\$ -	\$ 15,354	\$ 15,354	0.00%
Special Assmnts- Tax Collector	764,347	29,224	(735,123)	3.82%
Special Assmnts- CDD Collected	-	28,554	28,554	0.00%
TOTAL REVENUES	764,347	73,132	(691,215)	9.57%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	235,000	235,000	-	100.00%
Principal Prepayments	-	1,000,000	(1,000,000)	0.00%
Interest Expense	529,347	266,803	262,544	50.40%
Total Debt Service	764,347	1,501,803	(737,456)	196.48%
TOTAL EXPENDITURES	764,347	1,501,803	(737,456)	196.48%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(1,428,671)	(1,428,671)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,871,518		
FUND BALANCE, ENDING		\$ 442,847		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>				
Interest - Investments	\$ -	\$ 4,197	\$ 4,197	0.00%
Special Assmnts- Tax Collector	-	2,919	2,919	0.00%
Special Assmnts- CDD Collected	810,109	466,606	(343,503)	57.60%
TOTAL REVENUES	810,109	473,722	(336,387)	58.48%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	247,555	305,000	(57,445)	123.20%
Interest Expense	562,554	251,291	311,263	44.67%
Total Debt Service	810,109	556,291	253,818	68.67%
TOTAL EXPENDITURES	810,109	556,291	253,818	68.67%
Excess (deficiency) of revenues Over (under) expenditures	-	(82,569)	(82,569)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		509,569		
FUND BALANCE, ENDING		\$ 427,000		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>				
Interest - Investments	\$ -	\$ 55	\$ 55	0.00%
TOTAL REVENUES	-	55	55	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	55	55	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		(6,663)		
FUND BALANCE, ENDING		<u>\$ (6,608)</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>				
Interest - Investments	\$ -	\$ 954	\$ 954	0.00%
TOTAL REVENUES	-	954	954	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	954	954	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		100,411		
FUND BALANCE, ENDING		<u>\$ 101,365</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	238,994.40	Statement Balance	268,732.58
G/L Balance	238,994.40	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	268,732.58
Subtotal	238,994.40	Outstanding Checks	29,738.18
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	238,994.40	Ending Balance	238,994.40
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Checks							
10/23/2023	Payment	1430	GIG FIBER LLC	10,500.00	10,500.00	0.00	
11/3/2023	Payment	1439	FLORIDA DEPARTMENT OF	175.00	175.00	0.00	
11/3/2023	Payment	1440	NEPTUNE MULTI SERVICES LLC	520.00	520.00	0.00	
11/3/2023	Payment	1441	YELLOWSTONE LANDSCAPE	10,529.00	10,529.00	0.00	
11/8/2023	Payment	1442	ADA SITE COMPLIANCE	1,500.00	1,500.00	0.00	
11/8/2023	Payment	1443	ALBERTO VIERA	200.00	200.00	0.00	
11/8/2023	Payment	1444	BLUE LIFE POOL SERVICE LLC	2,000.00	2,000.00	0.00	
11/8/2023	Payment	1445	CARLOS DE LA OSSA	200.00	200.00	0.00	
11/8/2023	Payment	1446	INFRAMARK LLC	2,270.35	2,270.35	0.00	
11/8/2023	Payment	1447	JNJ AMENITY SERVICES LLC	700.00	700.00	0.00	
11/8/2023	Payment	1448	KELLY ANN EVANS	200.00	200.00	0.00	
11/8/2023	Payment	1449	NICHOLAS J. DISTER	200.00	200.00	0.00	
11/8/2023	Payment	1451	SECURITEAM	500.00	500.00	0.00	
11/8/2023	Payment	1452	STRALEY ROBIN VERICKER	1,281.66	1,281.66	0.00	
11/8/2023	Payment	1453	YELLOWSTONE LANDSCAPE	15,298.78	15,298.78	0.00	
11/8/2023	Payment	1454	NORTH PARK ISLE CDD	5,549.19	5,549.19	0.00	
11/22/2023	Payment	1456	SECURITEAM	611.00	611.00	0.00	
11/22/2023	Payment	1457	YELLOWSTONE LANDSCAPE	5,298.00	5,298.00	0.00	
11/30/2023	Payment	1458	AYSHA MARIE TORRES-BURGOS	600.00	600.00	0.00	
11/30/2023	Payment	1459	MONICA T. ALVAREZ	600.00	600.00	0.00	
11/6/2023	Payment	DD134	Payment of Invoice 000506	189.94	189.94	0.00	
11/6/2023	Payment	DD135	Payment of Invoice 000507	1,344.51	1,344.51	0.00	
11/6/2023	Payment	DD136	Payment of Invoice 000508	169.13	169.13	0.00	
11/6/2023	Payment	DD137	Payment of Invoice 000540	4,177.40	4,177.40	0.00	
Total Checks				64,613.96	64,613.96	0.00	
Deposits							
11/8/2023		JE000289	TAX COLLECTOR PYMNT - NOV 2023	G/L	8,006.45	8,006.45	0.00
11/17/2023		JE000290	TAX COLLECTOR PYMNT - NOV 2023	G/L	34,750.42	34,750.42	0.00
11/22/2023		JE000291	TAX COLLECTOR PYMNT - NOV 2023	G/L	7,513.60	7,513.60	0.00
Total Deposits					50,270.47	50,270.47	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
11/8/2023	Payment	1450	RYAN MOTKO	200.00	0.00	200.00
11/22/2023	Payment	1455	NORTH PARK ISLE CDD	27,338.18	0.00	27,338.18
Total Outstanding Checks.....				29,738.18		29,738.18