

# North Park Isle Community Development District

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2024

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, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2019	SERIES 2021	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
				CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND			
<b>ASSETS</b>								
Cash - Operating Account	\$ 204,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,322
Cash in Transit	-	3,808	(3,808)	-	-	-	-	-
Accounts Receivable	783	-	-	-	-	-	-	783
Due From Other Funds	1,492	-	103,543	-	-	-	-	105,035
Investments:								
General Account	-	-	-	2	-	-	-	2
Acq. & Construction - Master	-	-	-	-	114,708	-	-	114,708
Acquisition & Construction Account	-	-	-	25,497	26,059	-	-	51,556
Prepayment Account	-	1,578	-	-	-	-	-	1,578
Reserve Fund	-	341,059	406,196	-	-	-	-	747,255
Revenue Fund	-	335,755	691,423	-	-	-	-	1,027,178
Deposits	21,760	-	-	-	-	-	-	21,760
Utility Deposits	4,112	-	-	-	-	-	-	4,112
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
<b>TOTAL ASSETS</b>	<b>\$ 232,469</b>	<b>\$ 682,200</b>	<b>\$ 1,197,354</b>	<b>\$ 25,499</b>	<b>\$ 140,767</b>	<b>\$ 24,450,850</b>	<b>\$ 26,014,059</b>	<b>\$ 52,743,198</b>
<b>LIABILITIES</b>								
Accounts Payable	\$ 6,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,233
Accounts Payable - Other	(3,653)	-	-	-	-	-	-	(3,653)
Contracts Payable	-	-	-	-	82,732	-	-	82,732
Bonds Payable	-	-	-	-	-	-	26,014,059	26,014,059
Due To Other Funds	-	37,912	-	31,431	35,692	-	-	105,035
<b>TOTAL LIABILITIES</b>	<b>2,580</b>	<b>37,912</b>	<b>-</b>	<b>31,431</b>	<b>118,424</b>	<b>-</b>	<b>26,014,059</b>	<b>26,204,406</b>

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**

**Balance Sheet**

As of October 31, 2024

*(In Whole Numbers)*

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2019 DEBT SERVICE FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2019	SERIES 2021	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
				CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND			
<b>FUND BALANCES</b>								
Restricted for:								
Debt Service	-	644,288	1,197,354	-	-	-	-	1,841,642
Capital Projects	-	-	-	-	22,343	-	-	22,343
Unassigned:	229,889	-	-	(5,932)	-	24,450,850	-	24,674,807
<b>TOTAL FUND BALANCES</b>	<b>229,889</b>	<b>644,288</b>	<b>1,197,354</b>	<b>(5,932)</b>	<b>22,343</b>	<b>24,450,850</b>	<b>-</b>	<b>26,538,792</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 232,469</b>	<b>\$ 682,200</b>	<b>\$ 1,197,354</b>	<b>\$ 25,499</b>	<b>\$ 140,767</b>	<b>\$ 24,450,850</b>	<b>\$ 26,014,059</b>	<b>\$ 52,743,198</b>

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
Special Assmnts- Tax Collector	\$ 407,027	\$ -	\$ (407,027)	0.00%
Special Assmnts- CDD Collected	482,798	352	(482,446)	0.07%
Other Miscellaneous Revenues	-	350	350	0.00%
<b>TOTAL REVENUES</b>	<b>889,825</b>	<b>702</b>	<b>(889,123)</b>	<b>0.08%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Administration</u></b>				
Supervisor Fees	12,000	1,000	11,000	8.33%
ProfServ-Trustee Fees	8,100	-	8,100	0.00%
Disclosure Report	7,200	600	6,600	8.33%
District Counsel	10,000	1,108	8,892	11.08%
District Engineer	5,000	-	5,000	0.00%
District Manager	36,000	3,000	33,000	8.33%
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	-	500	0.00%
Insurance - General Liability	3,800	-	3,800	0.00%
Public Officials Insurance	3,100	-	3,100	0.00%
Insurance -Property & Casualty	50,000	-	50,000	0.00%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	7,000	-	7,000	0.00%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	125	1,375	8.33%
Office Supplies	100	-	100	0.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
<b>Total Administration</b>	<b>163,975</b>	<b>8,071</b>	<b>155,904</b>	<b>4.92%</b>
<b><u>Electric Utility Services</u></b>				
Utility - Electric	15,000	12,744	2,256	84.96%
<b>Total Electric Utility Services</b>	<b>15,000</b>	<b>12,744</b>	<b>2,256</b>	<b>84.96%</b>
<b><u>Garbage/Solid Waste Services</u></b>				
Garbage Collection	5,000	-	5,000	0.00%
<b>Total Garbage/Solid Waste Services</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>0.00%</b>
<b><u>Water-Sewer Comb Services</u></b>				
Utility - Water	3,500	2,697	803	77.06%
<b>Total Water-Sewer Comb Services</b>	<b>3,500</b>	<b>2,697</b>	<b>803</b>	<b>77.06%</b>

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>Other Physical Environment</u></b>				
Waterway Management	44,000	4,325	39,675	9.83%
Field Services	12,000	1,000	11,000	8.33%
Contracts-Pools	11,200	2,000	9,200	17.86%
Contracts-Trash & Debris Removal	2,500	-	2,500	0.00%
Contracts - Landscape	180,000	24,257	155,743	13.48%
Amenity Center Pest Control	2,000	175	1,825	8.75%
Onsite Staff	70,000	-	70,000	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	7,138	2,862	71.38%
R&M-Pools	20,000	100	19,900	0.50%
Amenity Maintenance & Repairs	10,000	884	9,116	8.84%
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	-	5,000	0.00%
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	719	2,281	23.97%
Miscellaneous Maintenance	15,000	14,985	15	99.90%
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	375	8,625	4.17%
Amenities Furniture & Fixtures	5,000	-	5,000	0.00%
Reserve - Undesignated	27,550	-	27,550	0.00%
<b>Total Other Physical Environment</b>	<b>572,350</b>	<b>55,958</b>	<b>516,392</b>	<b>9.78%</b>
<b><u>Road and Street Facilities</u></b>				
Utility - StreetLights	130,000	10,450	119,550	8.04%
<b>Total Road and Street Facilities</b>	<b>130,000</b>	<b>10,450</b>	<b>119,550</b>	<b>8.04%</b>
<b>TOTAL EXPENDITURES</b>	<b>889,825</b>	<b>89,920</b>	<b>799,905</b>	<b>10.11%</b>

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
Excess (deficiency) of revenues				
Over (under) expenditures	-	(89,218)	(89,218)	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>319,107</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 229,889</u></b>		

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 2,619	\$ 2,619	0.00%
Special Assmnts- Tax Collector	678,975	-	(678,975)	0.00%
<b>TOTAL REVENUES</b>	<b>678,975</b>	<b>2,619</b>	<b>(676,356)</b>	<b>0.39%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	215,000	-	215,000	0.00%
Interest Expense	463,975	-	463,975	0.00%
<b>Total Debt Service</b>	<b>678,975</b>	<b>-</b>	<b>678,975</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>678,975</b>	<b>-</b>	<b>678,975</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	2,619	2,619	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>641,669</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 644,288</b>		

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 4,155	\$ 4,155	0.00%
Special Assmnts- Tax Collector	812,391	-	(812,391)	0.00%
Special Assmnts- CDD Collected	-	12,000	12,000	0.00%
<b>TOTAL REVENUES</b>	<b>812,391</b>	<b>16,155</b>	<b>(796,236)</b>	<b>1.99%</b>
<b><u>EXPENDITURES</u></b>				
<b><u>Debt Service</u></b>				
Principal Debt Retirement	325,000	-	325,000	0.00%
Interest Expense	487,391	-	487,391	0.00%
<b>Total Debt Service</b>	<b>812,391</b>	<b>-</b>	<b>812,391</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES</b>	<b>812,391</b>	<b>-</b>	<b>812,391</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	16,155	16,155	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>1,181,199</b>		
<b>FUND BALANCE, ENDING</b>		<b>\$ 1,197,354</b>		



**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 93	\$ 93	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>93</b>	<b>93</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues Over (under) expenditures	-	93	93	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>(6,025)</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ (5,932)</u></b>		

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
Interest - Investments	\$ -	\$ 535	\$ 535	0.00%
<b>TOTAL REVENUES</b>	<b>-</b>	<b>535</b>	<b>535</b>	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	535	535	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>21,808</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 22,343</u></b>		

**NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
For the Period Ending October 31, 2024  
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
<b><u>REVENUES</u></b>				
<b>TOTAL REVENUES</b>	-	-	-	<b>0.00%</b>
<b><u>EXPENDITURES</u></b>				
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>0.00%</b>
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
<b>FUND BALANCE, BEGINNING (OCT 1, 2024)</b>		<b>24,450,850</b>		
<b>FUND BALANCE, ENDING</b>		<b><u>\$ 24,450,850</u></b>		

# Bank Account Statement

North Park Isle CDD

**Bank Account No.** 8942  
**Statement No.** 24\_10

**Statement Date** 10/31/2024

<b>G/L Account No. 101001 Balance</b>	204,321.57	<b>Statement Balance</b>	270,463.44
		<b>Outstanding Deposits</b>	209.99
<b>Positive Adjustments</b>	0.00		
<b>Subtotal</b>	204,321.57	<b>Subtotal</b>	270,673.43
<b>Negative Adjustments</b>	0.00	<b>Outstanding Checks</b>	-66,351.86
<b>Ending G/L Balance</b>	204,321.57	<b>Ending Balance</b>	204,321.57

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
<b>Deposits</b>						
						0.00
10/15/2024	Payment	BD00016	Deposit No. BD00016	352.31	352.31	0.00
10/31/2024		JE000603	Excess Fees	9,661.67	9,661.67	0.00
10/31/2024		JE000604	Deposit Adjustment	350.00	350.00	0.00
<b>Total Deposits</b>				10,363.98	10,363.98	0.00
<b>Checks</b>						
						0.00
09/12/2024	Payment	100014	Inv: 7416552	-4,240.63	-4,240.63	0.00
09/26/2024	Payment	100015	Inv: 25266	-1,125.00	-1,125.00	0.00
09/26/2024	Payment	100018	Inv: 132221	-578.86	-578.86	0.00
09/26/2024	Payment	100019	Inv: 25062	-30,565.00	-30,565.00	0.00
10/04/2024	Payment	100020	Inv: 186348, Inv: 186806, Inv: 186955	-55,249.15	-55,249.15	0.00
10/04/2024	Payment	100021	Inv: 0000124	-270.00	-270.00	0.00
10/04/2024	Payment	100022	Inv: 24901	-184.00	-184.00	0.00
10/04/2024	Payment	100023	Inv: 185626 092624	-429.98	-429.98	0.00
10/04/2024	Payment	100024	Inv: 15934	-150.00	-150.00	0.00
10/04/2024	Payment	100025	Inv: 0423	-730.00	-730.00	0.00
10/21/2024	Payment	1642	Check for Vendor V00023	-200.00	-200.00	0.00
10/21/2024	Payment	1643	Check for Vendor V00029	-200.00	-200.00	0.00
10/22/2024	Payment	1647	Check for Vendor V00059	-2,776.78	-2,776.78	0.00
10/21/2024	Payment	100027	Inv: 134585, Inv: 134586, Inv: 134588, Inv:	-27,000.00	-27,000.00	0.00
10/21/2024	Payment	100028	Inv: 19008	-500.00	-500.00	0.00
10/22/2024	Payment	1648	Check for Vendor V00003	-175.00	-175.00	0.00
10/23/2024	Payment	100030	Inv: 2238722	-10,800.00	-10,800.00	0.00
10/23/2024	Payment	100031	Inv: 1432148, Inv: 1431746, Inv: 1431748,	-2,697.49	-2,697.49	0.00
10/04/2024	Payment	DD223	Payment of Invoice 001180	-1,029.15	-1,029.15	0.00
10/04/2024	Payment	DD224	Payment of Invoice 001181	-309.14	-309.14	0.00
10/04/2024	Payment	DD225	Payment of Invoice 001182	-97.87	-97.87	0.00
10/04/2024	Payment	DD226	Payment of Invoice 001183	-42.14	-42.14	0.00
10/04/2024	Payment	DD227	Payment of Invoice 001184	-11,170.04	-11,170.04	0.00
10/31/2024		JE000598	Teco Adjustment	-29.74	-29.74	0.00
10/31/2024		JE000598	Teco Adjustment	-32.47	-32.47	0.00
10/31/2024		JE000598	Teco Adjustment	-33.38	-33.38	0.00

# Bank Account Statement

North Park Isle CDD

**Bank Account No.** 8942

**Statement No.** 24\_10

**Statement Date**

10/31/2024

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10/31/2024	JE000600	Spectrum Adjustment	-153.99	-153.99	0.00
<b>Total Checks</b>			-150,769.81	-150,769.81	0.00

## Adjustments

### Total Adjustments

### Outstanding Checks

09/28/2023	Payment	1418	Check for Vendor V00037	-2,000.00
05/16/2024	Payment	1569	Check for Vendor V00047	-2,200.66
08/09/2024	Payment	1622	Check for Vendor V00027	-200.00
09/12/2024	Payment	1638	Check for Vendor V00027	-200.00
10/21/2024	Payment	1644	Check for Vendor V00020	-200.00
10/21/2024	Payment	1645	Check for Vendor V00017	-200.00
10/21/2024	Payment	1646	Check for Vendor V00027	-200.00
10/21/2024	Payment	100026	Inv: 3379	-10,450.00
10/23/2024	Payment	100029	Inv: 4395	-4,325.00
10/31/2024	Payment	100032	Inv: 16318101724	-218.75
10/31/2024	Payment	100033	Inv: 25366	-1,107.50
10/31/2024	Payment	100034	Inv: 16187	-2,100.00
10/31/2024	Payment	100035	Inv: 59388262, Inv: 59389713	-175.00
10/31/2024	Payment	100036	Inv: 187551, Inv: 187681	-26,096.50
10/31/2024	Payment	100037	Inv: 80047	-16,678.45

### Total Outstanding Checks

-66,351.86

### Outstanding Deposits

08/01/2024	JE000545	Spectrum Inv.	209.99
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### Total Outstanding Deposits

209.99