North Park Isle
Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2025

Prepared by:

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

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NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of April 30, 2025

(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
ASSETS								
Cash - Operating Account	$ 625,470	$ -	$ -	$ -	$ -	$ -	$ -	$ 625,470
Investments:								
General Account	-	-	-	2	-	-	-	2
Acq. & Construction - Master	-	-	-	-	117,095	-	-	117,095
Acquisition & Construction Account	-	-	-	33,125	35,054	-	-	68,179
Prepayment Account	-	1,578	-	-	-	-	-	1,578
Reserve Fund	-	341,059	406,196	-	-	-	-	747,255
Revenue Fund	-	789,323	901,426	-	-	-	-	1,690,749
Deposits	21,760	-	-	-	-	-	-	21,760
Utility Deposits	1,957	-	-	-	-	-	-	1,957
Fixed Assets								
Improvements Other Than Buildings	-	-	-	-	-	9,097,320	-	9,097,320
Construction Work In Process	-	-	-	-	-	14,295,393	-	14,295,393
Right to Use Lease Asset	-	-	-	-	-	1,699,725	-	1,699,725
Amount Avail In Debt Services	-	-	-	-	-	-	1,235,754	1,235,754
Amount To Be Provided	-	-	-	-	-	-	22,629,246	22,629,246
TOTAL ASSETS	**$ 649,187**	**$ 1,131,960**	**$ 1,307,622**	**$ 33,127**	**$ 152,149**	**$ 25,092,438**	**$ 23,865,000**	**$ 52,231,483**
LIABILITIES								
Accounts Payable	$ 22,835	$ -	$ -	$ -	$ -	$ -	$ -	$ 22,835
Bonds Payable	-	-	-	-	-	-	23,865,000	23,865,000
TOTAL LIABILITIES	**22,835**	**-**	**-**	**-**	**-**	**-**	**23,865,000**	**23,887,835**
FUND BALANCES								
Restricted for:								
Debt Service	-	1,131,960	1,307,622	-	-	-	-	2,439,582
Capital Projects	-	-	-	33,127	152,149	-	-	185,276
Unassigned:	626,352	-	-	-	-	25,092,438	-	25,718,790
TOTAL FUND BALANCES	**626,352**	**1,131,960**	**1,307,622**	**33,127**	**152,149**	**25,092,438**	**-**	**28,343,648**
TOTAL LIABILITIES & FUND BALANCES	**$ 649,187**	**$ 1,131,960**	**$ 1,307,622**	**$ 33,127**	**$ 152,149**	**$ 25,092,438**	**$ 23,865,000**	**$ 52,231,483**

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
REVENUES				
Interest - Tax Collector	$ -	$ 2,145	$ 2,145	0.00%
Rental Income	-	2,050	2,050	0.00%
Special Assmnts- Tax Collector	407,027	513,466	106,439	126.15%
Special Assmnts- CDD Collected	482,798	339,711	(143,087)	70.36%
Other Miscellaneous Revenues	-	1,167	1,167	0.00%
TOTAL REVENUES	**889,825**	**858,539**	**(31,286)**	**96.48%**
EXPENDITURES				
Administration				
Supervisor Fees	12,000	7,000	5,000	58.33%
ProfServ-Trustee Fees	8,100	4,041	4,059	49.89%
Disclosure Report	7,200	4,200	3,000	58.33%
District Counsel	10,000	11,190	(1,190)	111.90%
District Engineer	5,000	2,713	2,287	54.26%
District Manager	36,000	22,000	14,000	61.11%
Accounting Services	6,750	3,938	2,812	58.34%
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	8	492	1.60%
Insurance - General Liability	3,800	2,041	1,759	53.71%
Public Officials Insurance	3,100	1,665	1,435	53.71%
Insurance -Property & Casualty	50,000	26,859	23,141	53.72%
Insurance Deductible	2,500	-	2,500	0.00%
Legal Advertising	7,000	523	6,477	7.47%
Bank Fees	250	-	250	0.00%
Website Administration	1,500	875	625	58.33%
Office Supplies	100	702	(602)	702.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	163,975	89,430	74,545	54.54%
Electric Utility Services				
Utility - Electric	15,000	79,940	(64,940)	532.93%
Total Electric Utility Services	15,000	79,940	(64,940)	532.93%
Garbage/Solid Waste Services				
Garbage Collection	5,000	-	5,000	0.00%
Total Garbage/Solid Waste Services	5,000	-	5,000	0.00%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
Water-Sewer Comb Services				
Utility - Water	3,500	16,685	(13,185)	476.71%
Total Water-Sewer Comb Services	3,500	16,685	(13,185)	476.71%
Other Physical Environment				
Waterway Management	44,000	30,275	13,725	68.81%
Field Services	12,000	13,000	(1,000)	108.33%
Contracts-Pools	11,200	12,000	(800)	107.14%
Contracts-Trash & Debris Removal	2,500	750	1,750	30.00%
Contracts - Landscape	180,000	153,620	26,380	85.34%
Amenity Center Pest Control	2,000	1,369	631	68.45%
Onsite Staff	70,000	40,833	29,167	58.33%
Janitorial Services & Supplies	1,800	4,380	(2,580)	243.33%
R&M-Drainage	25,000	-	25,000	0.00%
R&M-Other Landscape	10,000	8,428	1,572	84.28%
R&M-Pools	20,000	4,200	15,800	21.00%
Amenity Maintenance & Repairs	10,000	4,322	5,678	43.22%
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	777	2,023	27.75%
Landscape - Annuals	15,000	1,182	13,818	7.88%
Landscape - Mulch	20,000	-	20,000	0.00%
Landscape Maintenance	5,000	25,867	(20,867)	517.34%
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	4,093	10,907	27.29%
Security System Monitoring & Maint.	3,000	6,889	(3,889)	229.63%
Miscellaneous Maintenance	15,000	22,698	(7,698)	151.32%
Irrigation Maintenance	15,000	1,524	13,476	10.16%
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	1,043	13,957	6.95%
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%
Total Other Physical Environment	572,350	337,625	234,725	58.99%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

General Fund (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Road and Street Facilities				
Utility - StreetLights	130,000	52,250	77,750	40.19%
Total Road and Street Facilities	130,000	52,250	77,750	40.19%
TOTAL EXPENDITURES	**889,825**	**575,930**	**313,895**	**64.72%**
Excess (deficiency) of revenues Over (under) expenditures	-	282,609	282,609	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**343,743**		
FUND BALANCE, ENDING		**$ 626,352**		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
REVENUES				
Interest - Investments	$ -	$ 14,665	$ 14,665	0.00%
Special Assmnts- Tax Collector	678,975	678,777	(198)	99.97%
TOTAL REVENUES	**678,975**	**693,442**	**14,467**	**102.13%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	215,000	-	215,000	0.00%
Interest Expense	463,975	234,025	229,950	50.44%
Total Debt Service	678,975	234,025	444,950	34.47%
TOTAL EXPENDITURES	**678,975**	**234,025**	**444,950**	**34.47%**
Excess (deficiency) of revenues Over (under) expenditures	-	459,417	459,417	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfers-Out	-	(8,358)	(8,358)	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**(8,358)**	**(8,358)**	**0.00%**
Net change in fund balance	$ -	$ 451,059	$ 451,059	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**680,901**		
FUND BALANCE, ENDING		**$ 1,131,960**		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
REVENUES				
Interest - Investments	$ -	$ 25,902	$ 25,902	0.00%
Special Assmnts- Tax Collector	812,391	185,229	(627,162)	22.80%
Special Assmnts- CDD Collected	-	589,771	589,771	0.00%
TOTAL REVENUES	**812,391**	**800,902**	**(11,489)**	**98.59%**
EXPENDITURES				
Debt Service				
Principal Debt Retirement	325,000	315,000	10,000	96.92%
Interest Expense	487,391	247,554	239,837	50.79%
Total Debt Service	812,391	562,554	249,837	69.25%
TOTAL EXPENDITURES	**812,391**	**562,554**	**249,837**	**69.25%**
Excess (deficiency) of revenues Over (under) expenditures	-	238,348	238,348	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfers-Out	-	(9,954)	(9,954)	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**(9,954)**	**(9,954)**	**0.00%**
Net change in fund balance	$ -	$ 228,394	$ 228,394	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**1,079,228**		
FUND BALANCE, ENDING		**$ 1,307,622**		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
REVENUES				
Interest - Investments	$ -	$ 683	$ 683	0.00%
TOTAL REVENUES	**-**	**683**	**683**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	683	683	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	8,358	8,358	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**8,358**	**8,358**	**0.00%**
Net change in fund balance	$ -	$ 9,041	$ 9,041	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**24,086**		
FUND BALANCE, ENDING		**$ 33,127**		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending April 30, 2025

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
REVENUES				
Interest - Investments	$ -	$ 3,535	$ 3,535	0.00%
TOTAL REVENUES	**-**	**3,535**	**3,535**	**0.00%**
EXPENDITURES				
TOTAL EXPENDITURES	**-**	**-**	**-**	**0.00%**
Excess (deficiency) of revenues Over (under) expenditures	-	3,535	3,535	0.00%
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	9,954	9,954	0.00%
TOTAL FINANCING SOURCES (USES)	**-**	**9,954**	**9,954**	**0.00%**
Net change in fund balance	$ -	$ 13,489	$ 13,489	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		**138,660**		
FUND BALANCE, ENDING		**$ 152,149**		

Bank Account Statement

North Park Isle CDD

Bank Account No.	8942		
Statement No.	04_25	**Statement Date**	04/30/2025

G/L Account No. 101001 Balance	625,469.69	**Statement Balance**	674,020.63
		Outstanding Deposits	7,112.38
Positive Adjustments	0.00	**Subtotal**	681,133.01
Subtotal	625,469.69	**Outstanding Checks**	-55,663.32
Negative Adjustments	0.00	**Ending Balance**	625,469.69
Ending G/L Balance	625,469.69		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
06/30/2024		JE000511		Utility Electric adjustment	2.38	2.38	0.00
09/01/2024		JE000564		Reverse Spectrum Invoice	209.99	209.99	0.00
08/31/2024		JE000563		Spectrum Inv.	209.99	209.99	0.00
12/31/2024		JE000636	Utility - Electric	Teco Tax Adj JE 3537	5.51	5.51	0.00
03/12/2025		JE000688	Rental Income	Deposit-Clubhouse	25.00	25.00	0.00
04/07/2025		JE000713	Special Assmnts-Tax Collector	Tax Revenue/Debt Service	12,651.35	12,651.35	0.00
04/25/2025		JE000763	Interest - Tax Collector	Interest	364.14	364.14	0.00
04/03/2025		JE000764	Rental Income	Deposit	525.00	525.00	0.00
Total Deposits					13,993.36	13,993.36	0.00
Checks							
							0.00
06/30/2024		JE000511		Utility Electric adjustment	-2.38	-2.38	0.00
08/31/2024		JE000563		Spectrum Inv.	-209.99	-209.99	0.00
09/01/2024		JE000564		Reverse Spectrum Invoice	-209.99	-209.99	0.00
12/31/2024		JE000636	Utility - Electric	Teco Tax Adj JE 3537	-5.51	-5.51	0.00
03/05/2025	Payment	1679	MCCALL SERVICE NW, LLC	Check for Vendor V00052	-175.00	-175.00	0.00
03/12/2025		JE000688	Rental Income	Deposit-Clubhouse	-25.00	-25.00	0.00
03/20/2025	Payment	1685	NORTH PARK ISLE CDD	Check for Vendor V00028	-1,548.21	-1,548.21	0.00
03/24/2025	Payment	300049	TECO ACH	Inv: 031425 36724	-230.53	-230.53	0.00
03/24/2025	Payment	300047	TECO ACH	Inv: 031425 5355	-39.84	-39.84	0.00
03/24/2025	Payment	300048	TECO ACH	Inv: 031425 6724	-363.51	-363.51	0.00
03/24/2025	Payment	300050	TECO ACH	Inv: 031425 5389	-28.21	-28.21	0.00
03/24/2025	Payment	300051	TECO ACH	Inv: 031425 1253	-1,563.04	-1,563.04	0.00
03/26/2025	Payment	100093	STANTEC CONSULTING SERVICES	Inv: 2366421	-770.00	-770.00	0.00
03/27/2025	Payment	300054	TECO ACH	Inv: 031425 3537	-42.83	-42.83	0.00
03/27/2025	Payment	300055	TECO ACH	Inv: 031425 5371	-28.58	-28.58	0.00
03/31/2025	Payment	100094	INFRAMARK LLC	Inv: 146008	-192.07	-192.07	0.00

Bank Account Statement

North Park Isle CDD

Bank Account No.	8942
Statement No.	04_25
Statement Date	04/30/2025

03/31/2025	Payment	100095	JNJ AMENITY SERVICES LLC	Inv: 0529	-730.00	-730.00	0.00
03/31/2025	Payment	100096	MCCALL SERVICE NW, LLC	Inv: 59448778, Inv: 59448877	-178.75	-178.75	0.00
04/02/2025	Payment	100097	LANDSCAPE MAINTENANCE PROFESSIONALS INC	Inv: 318615	-24,256.50	-24,256.50	0.00
04/04/2025	Payment	1686	ALBERTO VIERA	Payment of Invoice 001391	-200.00	-200.00	0.00
04/04/2025	Payment	1687	CARLOS DE LA OSSA	Payment of Invoice 001390	-200.00	-200.00	0.00
04/04/2025	Payment	1688	KELLY ANN EVANS	Payment of Invoice 001394	-200.00	-200.00	0.00
04/04/2025	Payment	1689	NICHOLAS J. DISTER	Payment of Invoice 001393	-200.00	-200.00	0.00
04/10/2025	Payment	100098	ECO-LOGIC SERVICES LLC	Inv: 5057	-4,325.00	-4,325.00	0.00
04/11/2025	Payment	1691	NORTH PARK ISLE CDD	Check for Vendor V00028	-7,935.44	-7,935.44	0.00
04/21/2025	Payment	100099	SECURITEAM	Inv: 19840, Inv:	-2,218.49	-2,218.49	0.00
04/21/2025	Payment	100100	STRALEY ROBIN VERICKER	Inv: 26292	-2,495.00	-2,495.00	0.00
04/21/2025	Payment	100101	MCCALL SERVICE NW, LLC	Inv: 59461177, Inv: 59461101	-178.25	-178.25	0.00
04/21/2025	Payment	100102	BLUE LIFE POOL SERVICE LLC	Inv: 17834	-2,000.00	-2,000.00	0.00
04/04/2025	Payment	300065	TECO ACH	Inv: 041425-1600-ACH	-11,103.85	-11,103.85	0.00
04/28/2025	Payment	300066	CITY OF PLANT CITY ACH	Inv: 1519566-ACH	-339.92	-339.92	0.00
04/28/2025	Payment	300067	CITY OF PLANT CITY ACH	Inv: 1519881-ACH	-418.34	-418.34	0.00
04/28/2025	Payment	300068	CITY OF PLANT CITY ACH	Inv: 1519564-ACH	-691.70	-691.70	0.00
04/30/2025		JE000785	Utility - Water	Adj JE for bank recon.	-1,344.80	-1,344.80	0.00
04/30/2025		JE000787	Miscellaneous Maintenance	Adj JE for Bank recon. Miscellaneous Maintenance	-106.50	-106.50	0.00
04/30/2025		JE000789	Utility - Electric	Adj JE for bank recon.	-2.59	-2.59	0.00
04/30/2025		JE000791	Amenity Maintenance & Repairs	Adj JE for bank recon Amenity Maintenance & Repairs	-201.05	-201.05	0.00
Total Checks					-64,760.87	-64,760.87	0.00

Adjustments

Total Adjustments

Outstanding Checks

01/30/2025	Payment	DD242	TECO ACH	Payment of Invoice 001301	-35.38
01/28/2025	Payment	DD248	TECO ACH	Payment of Invoice 001329	-180.01
03/11/2025	Payment	300038	TECO ACH	Inv: 011525 6724 ACH	-194.50
03/11/2025	Payment	300037	TRUIST - CC	Inv: 112324 5335 ACH	-231.40
03/13/2025	Payment	300039	TRUIST - CC	Inv: 122324 5335 ACH	-902.64
03/27/2025	Payment	300053	TECO ACH	Inv: 031425 5348	-36.49
04/04/2025	Payment	1690	RYAN MOTKO	Payment of Invoice 001392	-200.00

Bank Account Statement

North Park Isle CDD

Bank Account No.	8942		
Statement No.	04_25	**Statement Date**	04/30/2025

04/24/2025	Payment	100103	STANTEC CONSULTING SERVICES	Inv: 2384737	-550.00
04/28/2025	Payment	300056	CHARTER COMMUNICATIONS ACH	Inv: 0384991041125 ACH	-210.00
04/30/2025	Payment	100104	INFRAMARK LLC	Inv: 147708, Inv: 147952	-53,122.90
Total Outstanding Checks					-55,663.32

Outstanding Deposits

08/01/2024	JE000545	Spectrum Inv.	209.99
11/01/2024	JE000599	Teco Adjustment	29.74
11/01/2024	JE000599	Teco Adjustment	32.47
11/01/2024	JE000599	Teco Adjustment	33.38
11/01/2024	JE000601	Spectrum Adjustment	153.99
01/01/2025	JE000656	Reverse City plant city	3,447.74
01/01/2025	JE000657	Reverse Truist CC ADJ JE	231.40
02/01/2025	JE000677	ACH ADJ JE	1,876.53
02/01/2025	JE000680	Truist CC ADJ JE	902.64
03/01/2025	JE000709	Reverse Teco ADJ JE	194.50
Total Outstanding Deposits			7,112.38