

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2025

Prepared by:



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NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of May 31, 2025

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND		SERIES 2019	SERIES 2021	SERIES 2019		SERIES 2021		GENERAL		GENERAL	TOTAL					
			DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	FIXED ASSETS	LONG-TERM									
			FUND	FUND	PROJECTS	PROJECTS	FUND	FUND		DEBT FUND							
ASSETS																	
Cash - Operating Account	\$	485,316	\$	-	\$	-	\$	-	\$	-	\$	485,316					
Investments:																	
General Account		-		-		2		-		-		2					
Acq. & Construction - Master		-		-		-		117,474		-		117,474					
Acquisition & Construction Account		-		-		34,336		36,482		-		70,818					
Prepayment Account		-		1,578		-		-		-		1,578					
Reserve Fund		-		341,059		406,196		-		-		747,255					
Revenue Fund		-		342,841		660,643		-		-		1,003,484					
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		-		-		-		-		-	22,414,246	22,414,246					
TOTAL ASSETS	\$	509,033	\$	685,478	\$	1,066,839	\$	34,338	\$	153,956	\$	25,092,438	\$	23,650,000	\$	51,192,082	
LIABILITIES																	
Accounts Payable	\$	39,104	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	39,104	
Bonds Payable		-		-		-		-		-		-		23,650,000		23,650,000	
TOTAL LIABILITIES		39,104		-		-		-		-		-		23,650,000		23,689,104	

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As of May 31, 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
<u>FUND BALANCES</u>								
Restricted for:								
Debt Service	-	685,478	1,066,839	-	-	-	-	1,752,317
Capital Projects	-	-	-	34,338	153,956	-	-	188,294
Unassigned:	469,929	-	-	-	-	25,092,438	-	25,562,367
TOTAL FUND BALANCES	469,929	685,478	1,066,839	34,338	153,956	25,092,438	-	27,502,978
TOTAL LIABILITIES & FUND BALANCES	\$ 509,033	\$ 685,478	\$ 1,066,839	\$ 34,338	\$ 153,956	\$ 25,092,438	\$ 23,650,000	\$ 51,192,082

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>REVENUES</u>				
Interest - Tax Collector	\$ -	\$ 2,145	\$ 2,145	0.00%
Rental Income	-	2,600	2,600	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	-	1,367	1,367	0.00%
TOTAL REVENUES	889,825	859,289	(30,536)	96.57%
<u>EXPENDITURES</u>				
<u>Administration</u>				
Supervisor Fees	12,000	8,000	4,000	66.67%
ProfServ-Trustee Fees	8,100	4,041	4,059	49.89%
Disclosure Report	7,200	4,800	2,400	66.67%
District Counsel	10,000	15,338	(5,338)	153.38%
District Engineer	5,000	2,713	2,287	54.26%
District Manager	36,000	24,000	12,000	66.67%
Accounting Services	6,750	4,500	2,250	66.67%
Auditing Services	6,000	2,000	4,000	33.33%
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	1,000	500	66.67%
Office Supplies	100	702	(602)	702.00%
Dues, Licenses, Subscriptions	175	175	-	100.00%
Total Administration	163,975	99,865	64,110	60.90%
<u>Electric Utility Services</u>				
Utility - Electric	15,000	104,204	(89,204)	694.69%
Total Electric Utility Services	15,000	104,204	(89,204)	694.69%
<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%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>Water-Sewer Comb Services</u>				
Utility - Water	3,500	24,163	(20,663)	690.37%
Total Water-Sewer Comb Services	3,500	24,163	(20,663)	690.37%
<u>Other Physical Environment</u>				
Waterway Management	44,000	26,200	17,800	59.55%
Field Services	12,000	15,000	(3,000)	125.00%
Contracts-Aquatic Control	-	30,275	(30,275)	0.00%
Contracts-Pools	11,200	12,000	(800)	107.14%
Contracts-Trash & Debris Removal	2,500	750	1,750	30.00%
Contracts - Landscape	180,000	137,988	42,012	76.66%
Amenity Center Pest Control	2,000	1,600	400	80.00%
Onsite Staff	70,000	51,556	18,444	73.65%
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	4,807	5,193	48.07%
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	11,296	3,704	75.31%
Landscape - Mulch	20,000	-	20,000	0.00%
Landscape Maintenance	5,000	41,384	(36,384)	827.68%
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	7,389	(4,389)	246.30%
Landscape- Storm Clean Up & Tree Removal	-	32,338	(32,338)	0.00%
Miscellaneous Maintenance	15,000	22,329	(7,329)	148.86%
Irrigation Maintenance	15,000	2,751	12,249	18.34%
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	420,959	151,391	73.55%

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>Road and Street Facilities</u>				
Utility - StreetLights	130,000	83,914	46,086	64.55%
Total Road and Street Facilities	<u>130,000</u>	<u>83,914</u>	<u>46,086</u>	<u>64.55%</u>
TOTAL EXPENDITURES	889,825	733,105	156,720	82.39%
Excess (deficiency) of revenues				
Over (under) expenditures	<u>-</u>	<u>126,184</u>	<u>126,184</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2024)		343,745		
FUND BALANCE, ENDING		<u>\$ 469,929</u>		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 18,312	\$ 18,312	0.00%
Special Assmnts- Tax Collector	678,975	678,777	(198)	99.97%
TOTAL REVENUES	678,975	697,089	18,114	102.67%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	215,000	215,000	-	100.00%
Interest Expense	463,975	468,050	(4,075)	100.88%
Total Debt Service	678,975	683,050	(4,075)	100.60%
TOTAL EXPENDITURES	678,975	683,050	(4,075)	100.60%
Excess (deficiency) of revenues				
Over (under) expenditures	-	14,039	14,039	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers-Out	-	(9,462)	(9,462)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(9,462)	(9,462)	0.00%
Net change in fund balance	\$ -	\$ 4,577	\$ 4,577	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		680,901		
FUND BALANCE, ENDING		\$ 685,478		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 30,130	\$ 30,130	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	805,130	(7,261)	99.11%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	325,000	315,000	10,000	96.92%
Interest Expense	487,391	491,250	(3,859)	100.79%
Total Debt Service	812,391	806,250	6,141	99.24%
TOTAL EXPENDITURES	812,391	806,250	6,141	99.24%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(1,120)	(1,120)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfers-Out	-	(11,269)	(11,269)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(11,269)	(11,269)	0.00%
Net change in fund balance	\$ -	\$ (12,389)	\$ (12,389)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		1,079,228		
FUND BALANCE, ENDING		\$ 1,066,839		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 790	\$ 790	0.00%
TOTAL REVENUES	-	790	790	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	790	790	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	9,462	9,462	0.00%
TOTAL FINANCING SOURCES (USES)	-	9,462	9,462	0.00%
Net change in fund balance	\$ -	\$ 10,252	\$ 10,252	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		24,086		
FUND BALANCE, ENDING		\$ 34,338		

NORTH PARK ISLE COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending May 31, 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
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 4,027	\$ 4,027	0.00%
TOTAL REVENUES	-	4,027	4,027	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	4,027	4,027	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	11,269	11,269	0.00%
TOTAL FINANCING SOURCES (USES)	-	11,269	11,269	0.00%
Net change in fund balance	\$ -	\$ 15,296	\$ 15,296	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2024)		138,660		
FUND BALANCE, ENDING		\$ 153,956		

Bank Account Statement

North Park Isle CDD

Bank Account No. 8942
Statement No. 05_25

Statement Date 05/31/2025

G/L Account No. 101001 Balance	485,315.64	Statement Balance	526,625.88
		Outstanding Deposits	8,566.27
Positive Adjustments	0.00	Subtotal	535,192.15
Subtotal	485,315.64	Outstanding Checks	-49,876.51
Negative Adjustments	0.00	Ending Balance	485,315.64
Ending G/L Balance	485,315.64		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Deposits							
							0.00
05/01/2025		JE000792	Amenity Maintenance & Repairs	Adj JE for bank recon Amenity Maintenance & Repairs	201.05	201.05	0.00
05/01/2025		JE000798	Other Miscellaneous Revenues	Deposit	450.00	450.00	0.00
05/19/2025		JE000799	Other Miscellaneous Revenues	Deposit	300.00	300.00	0.00
05/31/2025		JE000800	Utility - Electric	Utility - Electric Adj JE	0.01	0.01	0.00
Total Deposits					951.06	951.06	0.00
Checks							
							0.00
04/04/2025	Payment	1690	RYAN MOTKO STANTEC	Payment of Invoice 001392	-200.00	-200.00	0.00
04/24/2025	Payment	100103	CONSULTING SERVICES	Inv: 2384737	-550.00	-550.00	0.00
04/30/2025	Payment	100104	INFRAMARK LLC	Inv: 147708, Inv: 147952	-53,122.90	-53,122.90	0.00
05/02/2025	Payment	100105	SECURITEAM	Inv: 19896	-394.00	-394.00	0.00
05/02/2025	Payment	100106	JNJ AMENITY SERVICES LLC	Inv: 0536	-821.00	-821.00	0.00
05/05/2025	Payment	300060	TECO ACH	Inv: 041425-3537-ACH	-43.41	-43.41	0.00
05/05/2025	Payment	300061	TECO ACH	Inv: 041425-1253-ACH	-1,447.31	-1,447.31	0.00
05/05/2025	Payment	300062	TECO ACH	Inv: 041425-36724-ACH	-226.90	-226.90	0.00
05/05/2025	Payment	300063	TECO ACH	Inv: 041425-26724-ACH	-343.53	-343.53	0.00
05/08/2025	Payment	1692	ALBERTO VIERA	Check for Vendor V00023	-200.00	-200.00	0.00
05/08/2025	Payment	1693	CARLOS DE LA OSSA	Check for Vendor V00029	-200.00	-200.00	0.00
05/08/2025	Payment	1694	KELLY ANN EVANS	Check for Vendor V00020	-200.00	-200.00	0.00
05/08/2025	Payment	1695	NICHOLAS J. DISTER	Check for Vendor V00017	-200.00	-200.00	0.00
05/08/2025	Payment	1696	RYAN MOTKO	Check for Vendor V00027	-200.00	-200.00	0.00
05/08/2025	Payment	100107	INFRAMARK LLC	Inv: 148105	-5,287.50	-5,287.50	0.00
05/08/2025	Payment	100108	SECURITEAM	Inv: 19970	-500.00	-500.00	0.00

Bank Account Statement

North Park Isle CDD

Bank Account No. 8942
Statement No. 05_25

Statement Date 05/31/2025

05/08/2025	Payment	100109	DOWN TO EARTH	Inv: 141533, Inv: 141532,	-42,657.00	-42,657.00	0.00
05/14/2025	Payment	100110	NEPTUNE MULTI SERVICES LLC	Inv: 0053821	-750.00	-750.00	0.00
05/14/2025	Payment	100111	ECO-LOGIC SERVICES LLC	Inv: 5247	-6,175.00	-6,175.00	0.00
05/14/2025	Payment	100112	DOWN TO EARTH	Inv: 141534	-10,113.46	-10,113.46	0.00
05/14/2025	Payment	100113	STRALEY ROBIN VERICKER	Inv: 26460	-4,147.50	-4,147.50	0.00
05/14/2025	Payment	100114	GRAU AND ASSOCIATES CHARTER	Inv: 27497	-2,000.00	-2,000.00	0.00
05/28/2025	Payment	300069	COMMUNICATION S ACH	Inv: 0384991051125-ACH	-210.00	-210.00	0.00
05/28/2025	Payment	300071	CITY OF PLANT CITY ACH	Inv: 1534371-ACH	-2,083.81	-2,083.81	0.00
05/28/2025	Payment	300072	CITY OF PLANT CITY ACH	Inv: 1534373-ACH	-865.45	-865.45	0.00
05/28/2025	Payment	300073	CITY OF PLANT CITY ACH	Inv: 1534375-ACH	-899.77	-899.77	0.00
05/28/2025	Payment	300074	CITY OF PLANT CITY ACH	Inv: 1534376-ACH	-2,467.76	-2,467.76	0.00
05/28/2025	Payment	300075	CITY OF PLANT CITY ACH	Inv: 1534684-ACH	-556.36	-556.36	0.00
05/28/2025	Payment	100117	MCCALL SERVICE NW, LLC CHARTER	Inv: 59473237, Inv: 59473335	-178.25	-178.25	0.00
04/30/2025	Payment	DD251	COMMUNICATION S ACH	Payment of Invoice 001406	-201.05	-201.05	0.00
05/05/2025	Payment	300076	TECO ACH	Inv: 041425-1600 ACH	-11,103.85	-11,103.85	0.00
Total Checks					-148,345.81	-148,345.81	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
05/05/2025	Payment	300057	TECO ACH	Inv: 041425-5389-ACH	-26.02
05/05/2025	Payment	300058	TECO ACH	Inv: 041425-5355-ACH	-36.73
05/05/2025	Payment	300059	TECO ACH	Inv: 041425-5371-ACH	-26.71
05/05/2025	Payment	300064	TECO ACH	Inv: 041425-5348-ACH	-33.41
05/28/2025	Payment	100115	GIG FIBER LLC	Inv: 4081, Inv: 4232	-20,900.00
05/28/2025	Payment	300070	CITY OF PLANT CITY ACH	Inv: 1519568-ACH	-500.00
05/28/2025	Payment	100116	INFRAMARK LLC	Inv: 149075	-16,009.72
05/28/2025	Payment	100118	GIG FIBER LLC	Inv: 4470	-10,763.50
Total Outstanding Checks					-49,876.51

Outstanding Deposits

Bank Account Statement

North Park Isle CDD

Bank Account No.8942

Statement No.05_25

Statement Date05/31/2025

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
05/01/2025	JE000786	Adj JE for bank recon.	1,344.80
05/01/2025	JE000788	Adj JE for Bank recon.	106.50
05/01/2025	JE000790	Adj JE for bank recon.	2.59
Total Outstanding Deposits			8,566.27