



Rizzetta & Company

Covington Park Community Development District

**Financial Statements
(Unaudited)**

October 31, 2023

Prepared by: Rizzetta & Company, Inc.

covingtonparkcdd.org
rizzetta.com

Covington Park Community Development District

Balance Sheet

As of 10/31/2023

(in Whole Number) I

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	General Fun	Enterprise Fun	Debt Service Fun	Capital Project Fun	Total Government Fun	Fixed Asset Group I	Long-Term Debt I
Assets							
Cash in Bank	140,633	0	4,226	0	144,859	0	0
Investment	83,296	542,488	199,197	527,303	1,352,285	0	0
Accounts Receivable	1,195,796	0	598,224	0	1,794,019	0	0
Inventory	8,974	0	0	0	8,974	0	0
Due From Other	0	0	0	3,763	3,763	0	0
Fixed Asset	0	0	0	0	0	6,240,815	0
Amount Available in Debt Service	0	0	0	0	0	0	801,647
Amount To Be Provided by Debt Service	0	0	0	0	0	0	5,064,353
Total Assets	1,428,699	542,488	801,647	531,066	3,303,900	6,240,815	5,866,000
Liabilities							
Accounts Payable	64,717	0	0	0	64,717	0	0
Retention Payable	0	0	0	106,192	106,192	0	0
Accrued Expense	2,500	0	0	0	2,500	0	0
Other	3,763	0	0	0	3,763	0	0
Revenue Bonds Payable-Long Term	0	0	0	0	0	0	5,866,000
Total Liabilities	70,979	0	0	106,192	177,171	0	5,866,000
Equity & Other Credits							
Beginning Balance	294,949	541,452	197,677	423,381	1,457,459	0	0
Investment in General Fund	0	0	0	0	0	6,240,815	0
Net Change in Balance	1,062,770	1,036	603,970	1,493	1,669,269	0	0
Total Equity & Other Credits	1,357,719	542,488	801,647	424,874	3,126,728	6,240,815	0
Total Liabilities & Equity	1,428,699	542,488	801,647	531,066	3,303,900	6,240,815	5,866,000

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See Note to Unaudited Financial Statement I

Covington Park Community Development District

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings 5	0 5	0 5	1 8 5	(1 8)
Special Assessments 5				
Tax Roll	1,19 ,797 5	1,19 ,797 5	1,204,243 5	(8,446)
Other Misc. Revenues				
Key/Access/ Ransponder Revenue 5	0	0	242	(242)
Total Revenues	<u>1,19 ,797 5</u>	<u>1,19 ,797 5</u>	<u>1,204,643 5</u>	<u>(8,846)</u>
Expenditures				
Leislative				
Supervisor Fees 5	16,000	1,333	800	33
Total Legislative	<u>16,000 5</u>	<u>1,333 5</u>	<u>800 5</u>	<u>33</u>
Financial & Administrative				
Accounting Services	20,6 8	1,722	1,722	0
Administrative Services 5	,709	476	47	0
Arbitration Rebate Calculation 5	00	0	0	0
Assessment Roll 5	,000 5	,000 5	,000	0
Professional Services	3,43		0	0
Bank Fees	00	42 5	8	(17)
Disclosure Report 5	,000	0 5	0 5	0
District Engineer	10,000	833 5	630 5	204
District Management 5	3 ,893 5	2,991	2,991	0
Fees, Licenses & Fees 5	2, 00 5	2, 00 5	17 5	2,32
Financial & Revenue Collection 5	3,740 5	312 5	312 5	0
Legal Advertising 5	, 00 5	12		12
Public Officials Liability Insurance 5	3,8 0 5	3,8 0 5	3,4 8	392 5
Recruitment Services Contract	2,640	220	220	0
Rates Fees	8,082 5	,388 5	,388	0
Website ADA Compliance Contract 5	1, 38	1, 38	1, 37	1
Total Financial & Administrative	<u>110, 4</u>	<u>24,996</u>	<u>21,966</u>	<u>3,029</u>
Legal Counsel				
District Counsel	20,000	1,667	1,607	60
Total Legal Counsel	<u>20,000 5</u>	<u>1,667 5</u>	<u>1,607 5</u>	<u>60</u>
Security Operations				
Security Services & Patrols 5	22,490	1,874	1,976	(102)
Total Security Operations	<u>22,490 5</u>	<u>1,874 5</u>	<u>1,976 5</u>	<u>(102)</u>
Electric Utility Services 5				

Covington Park Community Development District F

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending	Year	Year	Year
	09/30/2024	10/31/2023	10/31/2023	10/31/2023
	Annual Budget	YTD Budget F	YTD Actual	YTD Variance
Utility - Recreation Facilities FF	6,500	541F	561 F	(19)
Utility - Street Lights F	10,000	834	800	33
Utility Services	75,000 F	6,250 F	5,841F	409
Total Electric Utility Services	91,500 F	7,625 F	7,203 F	423
Garbage/Solid Waste Contract Services				
Garbage - Recreation Facility	4,000	333	261	72
Total Garbage/Solid Waste Contract Services	4,000 F	333 F	261 F	72
Water-Sewer Combination Services				
Utility Services	9,500 F	792 F	613	178
Total Water-Sewer Combination Services	9,500 F	792 F	613 F	178
Stormwater Contract				
Aquatic Maintenance	30,000 F	2,500 F	2,425	75
Aquatic Service Outside Contracts F	30,000	2,500	15,725 F	(13,225)
Brazilian Pepper Removal	15,000	1,250	0	1,250
Conservation & Weir Maintenance Contract F	3,340	278	0	278
Stormwater/Aeration Repairs & Maintenance	5,000	417	0	417
Total Stormwater Contract	83,340 F	6,945 F	18,150 F	(11,205)
Other Physical Environment				
Clock Tower Maintenance	500	42	0	42
Entry & Walls Maintenance & Repair	1,500 F	125 F	0	125
Field Services	9,600	800	750 F	50
General Liability Insurance	4,550F	4,550	4,086 F	464
Holiday Decorations	1,000	0 F	0	0
Irrigation Repair	10,000	833	240	593
Landscape - Annals/Plowers	10,000 F	834 F	2,800 F	(1,966)
Landscape - Fertilizer	28,000	2,333	7,485	(5,152)
Landscape - Mulch	8,000	1,500	0	1,500
Landscape Maintenance	150,000	12,500	20,027	(7,527)
Landscape Replacement Plants, Shrubs, etc	40,000	3,333	4,890	(1,556)
Property Insurance	20,000	20,000	30,366	(10,366)
Sign Services	10,000 F	833 F	0 F	833
Well & Pump Maintenance Contract	3,080	257	770	(513)
Well & Pump Repairs/Abandonment	8,000	667	1,022	(355)
Total Other Physical Environment	314,230 F	48,607 F	72,436 F	(23,829) F
Parks & Recreation				
Alarm Monitoring Contract	540	45	0	45
Computer Support, Maintenance & Repair	2,000	167	0	167
Employee - Health Insurance	9,900	825 F	0 F	825 F
Employee - Mobile Phone Contract	1,081	90	0	90

Covington Park Community Development District

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers) P

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget P	YTD Budget P	YTD Actual	YTD Variance
Employee - payroll Processing Fees P	10,450	871	150	721
Employee - payroll Taxes	32,695	2,724	0	2,724
Employee - Salaries	298,576	24,882	1,819	23,063
Employee - Workers Comp	11,346	945	107	838
Fitness Equipment Repair P	5,000	417 P	0	417
Fitness Equipment Service Contract P	1,000 P	83 P	207 P	(124)
Furniture Repair & Replacement P	1,500 P	125 P	0 P	125
HVAC Maintenance Contract P	4,536 P	378	390	(12)
Maintenance & Repairs	30,000	2,500 P	6,481 P	(3,981)
Management Contract P	16,800 P	1,400 P	1,400	0
Office Supplies	2,500 P	208 P	207 P	1
Post Contract P	868	73	115	(42)
Permits	1,000	0	0	0
Repairs	5,000	416	170	246
Service Contract	26,000	2,167	2,200	(33)
Waste	2,500	1,042 P	0 P	1,042
Surveillance System Contract	3,500	291	455	(163)
Surveillance System Repairs/Additions P	7,500 P	625	2,757	(2,133)
Telephone	4,100	342	403	(61)
Vehicle Maintenance	2,000	166	0	167
Wildlife Management Services P	13,800 P	1,150 P	0	1,150
Total Parks & Recreation	504,192	41,932	16,861 P	25,072
Continuity				
Miscellaneous Continuity P	20,000	1,667	0	1,667
Total Continuity	20,000 P	1,667 P	0 P	1,667
Total Expenditures	1,195,797 P	137,771 P	141,872	(4,102)
Total Excess of Revenues Over (Under) Expenditures	0	1,058,026	1,062,771 P	(4,744)
Fund Balance, Beginning Period	0	0 P	294,948 P	(294,949)
Total Fund Balance, End of Period P	0 P	1,058,026 P	1,357,719 P	(299,693)

Covington Park Community Development District ,

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget ,	YTD Budget ,	YTD Actual	YTD Variance
Revenues ,				
Interest Earnings				
Interest Earnings ,	0	0	1 036	(1 036)
Total Revenues	<u>0</u> ,	<u>0</u> ,	<u>1 036</u> ,	<u>(1 036)</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u> ,	<u>0</u> ,	<u>1 036</u> ,	<u>(1 036)</u>
Fund Balance Beginning of Period	<u>0</u>	<u>0</u>	<u>541 452</u>	<u>(541 452)</u>
Total Fund Balance End of Period ,	<u>0</u> ,	<u>0</u> ,	<u>542 488</u>	<u>(542 488)</u> ,

10 Debt Service Fund S201 A1-A2/S2022 **Covington Park Community Development District** 7

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	24	(24)
Special Assessments				
Tax Roll	453,303	453,303	456,505	(3,202)
Total Revenues	453,303	453,303	456,527	(3,449)
Expenditures				
Debt Service				
Interest	84,303	84,303	0	84,302
Principal	369,000	369,000	0	369,000
Total Debt Service	453,303	453,303	0	453,302
Total Expenditures	453,303	453,303	0	453,302
Total Excess of Revenues Over (Under) Expenditures	0	0	456,527	(456,52)
Other Financial Resources (Uses)				
Interfund Transfer (Revenue)				
Interfund Transfer	0	0	699	(699)
Total Other Financial Resources (Uses)	0	0	699	(699)
Fund Balance, Beginning of Period	0	0	56,318	(56,318)
Total Fund Balance, End of Period	0	0	513,697	(513,69)

Covington Park Community Development District

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0.5	0.5	74	(74)
Special Assessments				
Tax Roll	144,921.5	144,921.5	14,94	(1,024)
Total Revenues	<u>144,921.5</u>	<u>144,921.5</u>	<u>146,195</u>	<u>(1,98)</u>
Expenditures				
Debt Service				
Interest	89,921.5	89,921.5	0.5	89,921
Principal	5,000	5,000	0	5,000
Total Debt Service	<u>144,921</u>	<u>144,921</u>	<u>0</u>	<u>144,921</u>
Total Expenditures	<u>144,921.5</u>	<u>144,921.5</u>	<u>0.5</u>	<u>144,921.5</u>
Total Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>146.19</u>	<u>(146.19)</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>141,39</u>	<u>(141,39)</u>
Total Fund Balance, End of Period	<u>0.5</u>	<u>0.5</u>	<u>287,878.5</u>	<u>(287,878.5)</u>

510 Capital Project Fund S2015/S2022 **Covington Park Community Development District**

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	99	(99)
Total Revenues	<u>0</u>	<u>0</u>	<u>99</u>	<u>(99)</u>
Total Excess of Revenues Over(Under) Expenditures	<u>0</u>	<u>0</u>	<u>99</u>	<u>(99)</u>
Total Other Financial Resources(Uses)				
Interfund Transfer (Expense)				
Interfund Transfer	0	0	(99)	99
Total Other Financial Resources(Uses)	<u>0</u>	<u>0</u>	<u>(99)</u>	<u>99</u>
Fund Balance, Beginning of Period	<u>0</u>	<u>0</u>	<u>12,31</u>	<u>(12,31)</u>
Total Fund Balance, End of Period	<u>0</u>	<u>0</u>	<u>12,31</u>	<u>(12,31)</u>

Covington Park Community Development District

Statement of Revenues and Expenditures

As of 10/31/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 10/31/2023	Year Ending 10/31/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues				
Interest Earnings				
Interest Earnings	0	0	1,493	(1,493)
Total Revenues	<u>0</u>	<u>0</u>	<u>1,493</u>	<u>(1,493)</u>
Total Excess of Revenues Over (Under) Expenditures	0	0	1,493	(1,493)
Fund Balance Beginning of Period	<u>0</u>	<u>0</u>	<u>260,750</u>	<u>(260,750)</u>
Total Fund Balance End of Period	<u>0</u>	<u>0</u>	<u>262,243</u>	<u>(262,243)</u>

Covington Park Community Development District
Investment Summary
October 31, 2023

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>October 31, 2023</u>
The Bank of Tampa	Money Market Account	\$ 3,142
The Bank of Tampa ICS Program		
Flushing Bank	Money Market Account	79,747
Raymond James Bank	Money Market Account	407
	Total General Fund Investments	\$ 83,296
The Bank of Tampa ICS - Capital Reserve		
Flushing Bank	Money Market Account	\$ 45,367
Raymond James Bank	Money Market Account	248,296
U.S. Bank National Association	Money Market Account	248,825
	Total Reserve Fund Investments	\$ 542,488
US Bank S2018 - Reserve	First American Treasury Obligation Fund Class Y	\$ 74,474
US Bank S2018 - Revenue	First American Treasury Obligation Fund Class Y	67,459
US Bank S2022 - Revenue	US Bank Mmkt 5 - Ct	57,264
	Total Debt Service Fund Investments	\$ 199,197
US Bank S2018 - Construction	First American Treasury Obligation Fund Class Y	\$ 368,434
US Bank S2022 - Construction	US Bank Mmkt 5 - Ct	158,869
	Total Capital Projects Fund Investments	\$ 527,303

**Covington Park Community Development District
Summary A/R Ledger
From 10/01/2023 to 10/31/2023**

Fund_ID	Fund Name	Customer	Invoice Number	AR Account	Date	Balance Due	
510, 2540	510-001	510 General Fund	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	1,195,795.65
Sum for 510, 2540							1,195,795.65
510, 2542	510-200	510 Debt Service Fund S2015A1-A2/S2022tor	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	313,619.12
	510-200	510 Debt Service Fund S2015A1-A2/S2022tor	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	139,683.40
Sum for 510, 2542							453,302.52
510, 2544	510-202	510 Debt Service Fund S2018	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	144,921.08
Sum for 510, 2544							144,921.08
Sum for 510							1,794,019.25
Sum Total							1,794,019.25

See Notes to Unaudited Financial Statements

**Covington Park Community Development District
Summary A/P Ledger
From 10/1/2023 to 10/31/2023**

Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
510, 2540					
510 General Fund	10/24/2023	A Bales Security Agency, Inc.	38852	On Site Security 10/08/23-10/21/23	1,026.00
510 General Fund	10/20/2023	ABM Building Services, LLC	18615717	Clubhouse Maintenance 10/23	390.00
510 General Fund	10/01/2023	Access Residential Management, LLC	CPCDD-2023-10P	CPCDD-2023-10P	107.56
510 General Fund	10/01/2023	Access Residential Management, LLC	CPCDD-2023-10P	CPCDD-2023-10P	752.25
510 General Fund	10/01/2023	Access Residential Management, LLC	CPCDD-2023-10P	CPCDD-2023-10P	150.34
510 General Fund	10/01/2023	Access Residential Management, LLC	CPCDD-2023-10P	CPCDD-2023-10P	1,066.29
510 General Fund	10/01/2023	Access Residential Management, LLC	CPCDD-2023-10F	Management Fee 10/23	1,400.00
510 General Fund	10/30/2023	Accurate Drilling Solutions, LLC	i4850	Control Box Installation 10/23	1,021.95
510 General Fund	10/18/2023	Dewberry Engineers, Inc.	2348165-000	Engineering Services 09/23	630.00
510 General Fund	10/02/2023	Florida Department of Commerce	87879	Special District Fee FY 23/24	175.00
510 General Fund	10/31/2023	Florida Department of Revenue	39-8015600658-7 10/23 ACH	Sales Tax 10/23	18.20
510 General Fund	10/07/2023	Frontier Florida, LLC	239-113-1133-112515 -5 10/23 ACH	Fios Internet 10/23	160.97
510 General Fund	10/27/2023	Hillsborough County BOCC	7254220000 10.23 ACH	6515 Carrington Sky Dr 10/23	33.28
510 General Fund	10/27/2023	Hillsborough County BOCC	3344800000 10/23 ACH	6806 Covington Garden Dr 10/23	303.05
510 General Fund	10/27/2023	Hillsborough County BOCC	4254220000 10.23 ACH	6807 Guilford Bridge Dr 10/23	220.54
510 General Fund	10/27/2023	Home Depot	6035 3225 3191 8559 10/23	Supplies 10/23	519.77
510 General Fund	10/18/2023	Landscape Maintenance Professionals, Inc.	179324	Fall Annuals 10/23	2,800.00
510 General Fund	10/01/2023	Landscape Maintenance Professionals, Inc.	179081	Fertilizer 10/23	2,011.50
510 General Fund	10/31/2023	Landscape Maintenance Professionals, Inc.	179779	Plant Replacement 10/23	1,591.10
510 General Fund	10/31/2023	Landscape Maintenance Professionals, Inc.	179777	Plant Removal 10/23	3,298.75
510 General Fund	10/31/2023	Landscape Maintenance Professionals, Inc.	179780	Vegetative Removal 10/23	1,620.00
510 General Fund	10/31/2023	Landscape Maintenance Professionals, Inc.	179837	Fertilizer 10/23	5,473.50
510 General Fund	10/31/2023	Landscape Maintenance Professionals, Inc.	179838	Pest Control 10/23	425.00
510 General Fund	10/24/2023	Landscape Maintenance Professionals, Inc.	179427	Debris Disposal & Cleanup 10/23	630.00
510 General Fund	10/31/2023	Mobile Helpdesk, Inc.	32317	Access Printer 10/23	2,757.23
510 General Fund	10/17/2023	Nick Knows LLC	CPC26	Clubhouse Cleaning 10/23	950.00
510 General Fund	10/18/2023	Partition Plus, Inc.	39695TL	Bathroom Stalls 10/23	4,461.00
510 General Fund	10/03/2023	Persson, Cohen & Mooney, P.A.	4245	Legal Services 09/23	3,106.50
510 General Fund	10/31/2023	Remson Aquatics LLC	116550	Lake Dredging Pond #3 10/23	15,724.80
510 General Fund	10/01/2023	Remson Aquatics LLC	116429	Lake Maintenance 09/23	2,425.00
510 General Fund	10/07/2023	T-Mobile	266025203	Phone Service 09/23	64.65
510 General Fund	10/31/2023	TECO	311000010158 10/23	TECO Summary 10/23	800.00

**Covington Park Community Development District
Summary A/P Ledger
From 10/1/2023 to 10/31/2023**

Fund Name	GL posting date	Vendor name	Document number	Description	Balance Due
510 General Fund	10/31/2023	TECO	ACH 311000010158 10/23	TECO Summary 10/23	561.31
510 General Fund	10/31/2023	TECO	ACH 211015064275 10.23	7411 Surrey Pines Drive 10/23	522.65
510 General Fund	10/31/2023	TECO	ACH 211015064382 10.23	7574 Oxford Garden Circle 10/23	72.54
510 General Fund	10/31/2023	TECO	ACH 311000010158 10/23	TECO Summary 10/23	5,246.26
510 General Fund	10/01/2023	Zebra Cleaning Team, 6450 Inc.		Monthly Pool Service 09/23	1,100.00
510 General Fund	10/01/2023	Zebra Cleaning Team, 6515 Inc.		Monthly Pool Service 10/23	1,100.00
Sum for 510, 2540					64,716.99
Sum for 510					64,716.99
Sum Total					64,716.99

**COVINGTON PARK
COMMUNITY DEVELOPMENT DISTRICT**

Capital Improvement Revenue Bonds, Series 2018

Construction Account Activity Through October 31, 2023

Inflows:

Debt Proceeds		\$ 2,291,931.41	
	Total Bond Proceeds:	2,291,931.41	
Interest Earnings		109,903.47	
Transfer from Reserve		5,016.94	
	Total Inflows:	\$ 2,406,851.82	

Outflows:

Date	Requisition Number	Contractor	Amount	Status With Trustee as of 10/31/23
7/11/2018	COI	Bryant Miller Olive	\$ (50,000.00)	Cleared
7/11/2018	COI	Aponte Association	(20,000.00)	Cleared
7/11/2018	COI	Holland and Knight LLP	(5,250.00)	Cleared
7/11/2018	COI	Image Master	(1,500.00)	Cleared
7/11/2018	COI	Petitt Worrell Wolfe Rocha LLC	(12,500.00)	Cleared
7/11/2018	COI	Rizzetta & Company	(25,000.00)	Cleared
7/11/2018	COI	US Bank N.A. Trustee Fees	(5,250.00)	Cleared
		Total COI Expenses:	(119,500.00)	
7/15/2019	CR1	S&P Global Ratings	(2,500.00)	Cleared
6/1/2022	CR2	Dewberry Engineers, Inc.	(4,347.50)	Cleared
6/1/2022	CR3	E & L Construction Group, Inc.	(93,249.00)	Cleared
6/1/2022	CR4	Fieldstone	(23,579.29)	Cleared
6/1/2022	CR5	Covington Park CDD	(450.00)	Cleared
6/24/2022	CR6	BOCC	(21,558.80)	Cleared
6/24/2022	CR7	Dewberry Engineers, Inc.	(3,642.50)	Cleared
6/24/2022	CR8	E & L Construction Group, Inc.	(57,249.00)	Cleared
7/18/2022	CR9	E & L Construction Group, Inc.	(147,541.50)	Cleared
8/10/2022	CR10	Dewberry Engineers, Inc.	(6,932.50)	Cleared
8/10/2022	CR11	E & L Construction Group, Inc.	(108,505.95)	Cleared
9/14/2022	CR12	Dewberry Engineers, Inc.	(3,525.00)	Cleared
9/14/2022	CR13	Fieldstone	(1,987.38)	Cleared
10/31/2022	CR14	Dewberry Engineers, Inc.	(2,467.50)	Cleared
10/31/2022	CR15	Fieldstone	(6,518.75)	Cleared
11/15/2022	CR16	Dewberry Engineers, Inc.	(1,880.00)	Cleared
12/8/2022	CR17	E & L Construction Group, Inc.	(172,095.35)	Cleared
12/8/2022	CR18	E & L Construction Group, Inc.	(124,270.45)	Cleared
12/8/2022	CR19	E & L Construction Group, Inc.	(96,705.25)	Cleared
1/9/2023	CR20	E & L Construction Group, Inc.	(224,676.33)	Cleared
1/20/2023	CR21	Dewberry Engineers, Inc.	(2,952.50)	Cleared

**COVINGTON PARK
COMMUNITY DEVELOPMENT DISTRICT**

Capital Improvement Revenue Bonds, Series 2018

Construction Account Activity Through October 31, 2023

2/15/2023	CR22	E & L Construction Group, Inc.	(19,620.35)	Cleared
2/22/2023	CR23	Dewberry Engineers, Inc.	(910.00)	Cleared
2/28/2023	CR24	Covington Park CDD	(1,645.00)	Cleared
2/28/2023	CR25	E & L Construction Group, Inc.	(49,022.14)	Cleared
3/15/2023	CR26	Dewberry Engineers, Inc.	(3,760.00)	Cleared
3/22/2023	CR27	Dewberry Engineers, Inc.	(1,530.00)	Cleared
4/11/2023	CR28	Admiral Furniture	(63,858.52)	Cleared
4/11/2023	CR29	Covington Park CDD	(175.00)	Cleared
4/11/2023	CR30	E & L Construction Group, Inc.	(141,773.29)	Cleared
4/26/2023	CR31	Dewberry Engineers, Inc.	(1,470.00)	Cleared
5/17/2023	CR32	E & L Construction Group, Inc.	(275,924.80)	Cleared
5/17/2023	CR33	FitRev	(32,000.00)	Cleared
5/31/2023	CR34	Dewberry Engineers, Inc.	(1,530.00)	Cleared
6/12/2023	CR35	E & L Construction Group, Inc.	(157,225.00)	Cleared
7/19/2023	CR36	E & L Construction Group, Inc.	(57,758.86)	Cleared
8/4/2023	CR37	Dewberry Engineers, Inc.	(3,060.00)	Cleared
	CR38	Dewberry Engineers, Inc.	(1,020.00)	Cleared

Total Requisitions: (1,918,917.51)

Total COI and Requisitions: (2,038,417.51)

Retainage: (106,191.68)

Total Outflows: (2,144,609.19)

Funds Available in Construction Account at October 31, 2023 \$ 262,242.63

Outstanding Contracts, net of Retainage

E&L Construction \$ 237,000.00

Contract Subtotal: 237,000.00

Uncommitted Funds Available at October 31, 2023 \$ 25,242.63

**COVINGTON PARK
COMMUNITY DEVELOPMENT DISTRICT**

Capital Improvement Revenue Bonds, Series 2022

Construction Account Activity Through October 31, 2023

Inflows:

Debt Proceeds		\$	609,508.60
	Total Bond Proceeds:		609,508.60
			609,508.60
	Total Inflows:	\$	609,508.60

Outflows:

Date	Requisition Number	Contractor	Amount	Status With Trustee as of 10/31/23
3/24/2022	COI	Greenspoon Marder	\$ (7,500.00)	Cleared
3/24/2022	COI	Bryant Miller Olive	(27,000.00)	Cleared
3/24/2022	COI	Cohen Mooney	(16,500.00)	Cleared
3/24/2022	COI	Rizzetta & Company	(20,000.00)	Cleared
3/24/2022	COI	MBS Capital	(62,895.00)	Cleared
3/24/2022	COI	Holland Knight	(5,750.00)	Cleared
3/24/2022	COI	Causey Demgen	(1,750.00)	Cleared
3/24/2022	COI	US Bank	(6,600.00)	Cleared
		Total COI Expenses:	(147,995.00)	
3/17/2022	54	E & L Construction Group, Inc.	(68,319.00)	Cleared
3/17/2022	55	FitRev	(32,000.00)	Cleared
3/30/2022	56	Construction Management Services LLC	(1,123.00)	Cleared
3/30/2022	57	Dewberry Engineers, Inc.	(6,815.00)	Cleared
4/19/2022	58	E & L Construction Group, Inc.	(192,744.00)	Cleared
		Total Requisitions:	(301,001.00)	

Total COI and Requisitions:	(448,996.00)
Transfer COI Balance to Revenue	(1,643.81)
Due from GF	3,762.50
Total Outflows:	(446,877.31)

Funds Available in Construction Account at October 31, 2023 \$ 162,631.29

Covington Park Community Development District
Notes to Unaudited Financial Statements
October 31, 2023

Balance Sheet

1. Trust statement activity has been recorded through 10/31/23.
2. See EMMA (Electronic Municipal Market Access) at <https://emma.msrb.org> for Municipal Disclosures and Market Data.
3. For presentation purposes, the Reserves are shown in a separate fund titled Reserve Fund.

Summary A/R Ledger-Payment Terms

4. Payment terms for landowner assessments are (a) defined in the FY23-24 Assessment Resolution adopted by the Board of Supervisors, (b) pursuant to Florida Statutes, Chapter 197 for assessments levied via the county tax roll.