



Rizzetta & Company

# **Covington Park Community Development District**

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**Financial Statements  
(Unaudited)**

**November 30, 2023**

**Prepared by: Rizzetta & Company, Inc.**

[covingtonparkcdd.org](http://covingtonparkcdd.org)  
[rizzetta.com](http://rizzetta.com)

**Covington Park Community Development District I**

Balance Sheet

As of 11/30/2023

(in Whole Number) I

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	General Fun	ere e Fun	ebt Ser ice Fun	apital Project Fun I	otal G mnt Fun	ixe et Group	Long-Term Debt I
<b>Assets</b>							
Cash in Bank	171,299	0	62,437	0	233,736	0	0
Investment	33,410	543,492	110,607	371,236 I	1,058,746	0	0
Accounts Receivable	1,079,438	0	540,014	0	1,619,451	0	0
Inventory	8,974	0	0	0 I	8,974	0	0
Due From Other	0	0	0	3,763	3,762	0	0
Fixed Assets	0	0	0	0	0	6,408,320	0
Amount Available in Debt Service	0	0	0	0	0	0	713,058
Amount To Be Provided for Debt Service	0	0	0	0	0 I	0	5,152,942
<b>Total Assets</b>	<b>1,293,121</b>	<b>543,492</b>	<b>713,058</b>	<b>374,999</b>	<b>2,924,669</b>	<b>6,408,320</b>	<b>5,866,000</b>
<b>Liabilities</b>							
Accounts Payable	17,767 I	0 I	0	0 I	17,767	0	0
Retention Payable	0	0	0	114,367	114,366 I	0	0
Accrued Expenses	5,875	0	0	0	5,875	0	0
Due To Other	3,763	0	0	0	3,763	0	0
Revenue Bonds Payable-Long Term	0 I	0 I	0	0	0	0	5,866,000
<b>Total Liabilities</b>	<b>27,404</b>	<b>0</b>	<b>0</b>	<b>114,367</b>	<b>141,771</b>	<b>0</b>	<b>5,866,000</b>
<b>Equity &amp; Other Credits</b>							
Beginning Fund Balance	294,949	541,452	197,677	423,381	1,457,459	0	0
Investment in General Fund	0	0	0	0	0	6,408,320	0
Net Change in Fund Balance	970,768	2,040 I	515,381	(162,749) I	1,325,439 I	0	0
<b>Total Equity &amp; Other Credits</b>	<b>1,265,717</b>	<b>543,492</b>	<b>713,058</b>	<b>260,632</b>	<b>2,782,898</b>	<b>6,408,320</b>	<b>0</b>
<b>Total Liabilities &amp; Equity</b>	<b>1,293,121 I</b>	<b>543,492 I</b>	<b>713,058</b>	<b>374,999 I</b>	<b>2,924,669 I</b>	<b>6,408,320 I</b>	<b>5,866,000 I</b>

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See Note to Unaudited Financial Statement I

**Covington Park Community Development District**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 11/30/2023	Year Ending 11/30/2023	
	Annual Budget	Year to Date	Year to Date Actual	Year to Date Variance
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	0	22	(22)
Special Assessments				
Tax Roll	1,195,9	1,195,9	1,204,243	(8,446)
Other Misc. Revenues				
Key/Access/ Ransponder Revenue	0	0	242	(242)
<b>Total Revenues</b>	<b>1,195,9</b>	<b>1,195,9</b>	<b>1,204,5</b>	<b>(8,960)</b>
<b>Expenditures</b>				
Leislative				
Supervisor Fees	16,000	2,66	600	1,06
<b>Total Leislative</b>	<b>16,000</b>	<b>2,66</b>	<b>1,600</b>	<b>1,06</b>
Financial & Administrative				
Accounting Services	20,658	3,443	3,443	0
Administrative Services	5,09	952	952	0
Arbitration Rebate Calculation	500	0	0	0
Assessment Roll	5,000	5,000	5,000	0
Advertising Services	3,435	0	0	0
Bank Fees	500	83	11	(34)
Disclosure Report	5,000	0	0	0
District Engineer	10,000	1,66	230	43
District Management	35,893	5,982	5,982	0
Fees, Licenses & Permits	2,500	2,500	1,5	2,325
Financial & Revenue Collection	3,40	623	623	0
Legal Advertising	500	250	0	250
Public Officials Liability Insurance	3,850	3,850	3,458	392
Security Services Contract	2,640	440	440	0
Surveys Fees	8,082	5,388	5,388	0
Website ADA Compliance Contract	1,538	1,538	1,53	1
<b>Total Financial &amp; Administrative</b>	<b>110,545</b>	<b>31,15</b>	<b>28,345</b>	<b>3,31</b>
Legal Counsel				
District Counsel	20,000	3,334	3,106	226
<b>Total Legal Counsel</b>	<b>20,000</b>	<b>3,334</b>	<b>3,106</b>	<b>226</b>
Security Operations				
Security Services & Patrols	22,490	3,48	4,869	(1,120)
<b>Total Security Operations</b>	<b>22,490</b>	<b>3,48</b>	<b>4,869</b>	<b>(1,120)</b>
Electric Utility Services				

**Covington Park Community Development District**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending		to Date	
	09/30/2024	11/30/2023	11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Utility - Recreation Facilities	6,500	1,083	1,103	(19) F
Utility - Street Lights	10,000	1,667	1,633 F	33
Utility Services	75,000	12,500	12,047	454
<b>Total Electric Utility Services</b>	<b>91,500 F</b>	<b>15,250</b>	<b>14,782</b>	<b>468</b>
Garbage/Solid Waste Control Services				
Garbage - Recreation Facility	4,000 F	667	522	145
<b>Total Garbage/Solid Waste Control Services</b>	<b>4,000 F</b>	<b>667</b>	<b>522 F</b>	<b>145</b>
Water-Sewer Combination Services				
Utility Services	9,500	1,583	1,169	414
<b>Total Water-Sewer Combination Services</b>	<b>9,500 F</b>	<b>1,583</b>	<b>1,169 F</b>	<b>414</b>
Stormwater Control				
Aquatic Maintenance	30,000	5,000	6,350	(1,350) F
Aquatic Service Outside Contracts	30,000	5,000	15,725	(10,725)
Brazilian Pepper Removal	15,000	2,500	0 F	2,500
Conservation & Weir Maintenance Contract	3,340	557	1,195	(638)
Retention/Aeration Repairs & Maintenance	5,000 F	833	3,880	(3,047) F
<b>Total Stormwater Control</b>	<b>83,340 F</b>	<b>13,890</b>	<b>27,150 F</b>	<b>(13,260)</b>
Other Physical Environment				
Clock Tower Maintenance	500	83	0	83
Entry & Walls Maintenance & Repair	1,500 F	250	0	250
Field Services	9,600	1,600	1,500	100
General Liability Insurance	4,550 F	4,550	4,086	464
Holiday Decorations	1,000	1,000	0 F	1,000
Irrigation Repair	10,000	1,667	790	877
Landscape - Annals/Plowers	10,000 FF	1,666	2,800 F	(1,134) F
Landscape - Fertilizer	28,000	4,667	7,485	(2,818)
Landscape - Mulch	8,000	3,000	1,275 F	1,725
Landscape Maintenance	150,000	25,000	43,653 F	(18,653)
Landscape Replacement Plants, Shrubs, etc	40,000	6,667	11,876 F	(5,209)
Property Insurance	20,000	20,000	30,366 F	(10,366)
Sign Services	10,000 F	1,667	0	1,667
Well & Pump Maintenance Contract	3,080	513	770	(257)
Well & Pump Repairs/Abandonment	8,000	1,333	1,022	311
<b>Total Other Physical Environment</b>	<b>314,230 F</b>	<b>73,663</b>	<b>105,623 F</b>	<b>(31,960) F</b>
Parks & Recreation				
Alarm Monitoring Contract	540	90	0	90
Computer Support, Maintenance & Repair	2,000	333	0	333
Employee - Health Insurance	9,900 F	1,650	0 F	1,650
Employee - Mobile Phone Contract	1,081	180 F	0	180 F

**Covington Park Community Development District**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending		to Date	
	09/30/2024	11/30/2023	11/30/2023	
	Annual Budget P	YTD Budget	YTD Actual	YTD Variance P
Employee - payroll Processing Fees P	10,450 P	1,742	315	1,427
Employee - payroll Taxes P	32,695	5,449	956	4,493
Employee - Salaries	298,576 P	49,763	24,595	25,168
Employee - Workers Comp	11,346	1,891	206	1,685
Fitness Equipment Repair P	5,000	833	0	833
Fitness Equipment Service Contract P	1,000 P	167	207	(40)
Furniture Repair & Replacement P	1,500 P	250	0 P	250
HVAC Maintenance Contract P	4,536 P	756	791	(36)
Maintenance & Repairs	30,000	5,000	8,234	(3,233) P
Management Contract P	16,800 P	2,800	2,800	0
Office Supplies	2,500 P	417	302	114
Post Contract P	868	144	247	(102)
Permits	1,000	0	0	0
Repairs	5,000	834	0	833
Service Contract	26,000	4,333	3,300	1,034
Street Washin	2,500	2,083	0	2,083
Surveillance System Contract	3,500	584	1,235	(652)
Surveillance System Repairs/Additions P	7,500	1,250	2,758	(1,507)
Telephone	4,100	683	805 P	(122)
Vehicle Maintenance	2,000	334	0	333
Wildlife Management Services P	13,800 P	2,300	0	2,300 P
<b>Total Parks &amp; Recreation</b>	<b>504,192</b>	<b>83,866</b>	<b>46,751 P</b>	<b>37,115</b>
<b>Continuity</b>				
Miscellaneous Continuity P	20,000	3,333	72	3,261
<b>Total Continuity</b>	<b>20,000 P</b>	<b>3,333 P</b>	<b>72</b>	<b>3,261</b>
<b>Total Expenditures</b>	<b>1,195,797 P</b>	<b>233,716</b>	<b>233,989 P</b>	<b>(273)</b>
<b>Total Excess of Revenues Over(Under) Expenditures</b>	<b>0</b>	<b>962,081</b>	<b>970,768 P</b>	<b>(8,687)</b>
<b>Fund Balance, Beginning Period</b>	<b>0</b>	<b>0</b>	<b>294,949 P</b>	<b>(294,949)</b>
<b>Total Fund Balance, End of Period P</b>	<b>0 P</b>	<b>962,081 P</b>	<b>1,265,717 P</b>	<b>(303,636) P</b>

**Covington Park Community Development District ,**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 11/30/2023	Year Ending 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
Revenues ,				
Interest Earnings				
Interest Earnings ,	0	0	2,040	(2,040)
Total Revenues	<u>0</u>	<u>0</u>	<u>2,040</u>	<u>(2,040)</u>
Total Excess of Revenues Over(Under) Expenditures	0	0	2,040	(2,040)
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>543,492</u>	<u>(543,492)</u>

10 Debt Service Fund S201 A1-A2/S2022 **Covington Park Community Development District 5**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 11/30/2023	Year Ending 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	0	07	( 07)
Special Assessments				
Tax Roll	4 3,303 5	4 3,303 5	4 6, 0 5	(3,202)
<b>Total Revenues</b>	<u>4 3,303 5</u>	<u>4 3,303 5</u>	<u>4 7,012 5</u>	<u>(3,709)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Interest	84,303	84,303	44,176	40,126
Principal	369,000	369,000 5	0 5	369,000
<b>Total Debt Service</b>	<u>4 3,303</u>	<u>4 3,303</u>	<u>44,176</u>	<u>409,126</u>
<b>Total Expenditures</b>	<u>4 3,303 5</u>	<u>4 3,303 5</u>	<u>44,176</u>	<u>409,126</u>
<b>Total Excess of Revenues Over(Under) Expenditures</b>	<u>0</u>	<u>0</u>	<u>412,836</u>	<u>(412,836)</u>
<b>Other Financial Resources(Uses)</b>				
<b>Interfund Transfer (Revenue)</b>				
Interfund Transfer	0 5	0 5	1,420	(1,420)
<b>Total Other Financial Resources(Uses)</b>	<u>0</u>	<u>0</u>	<u>1,420 5</u>	<u>(1,420)</u>
<b>Fund Balance, Beginning of Period</b>	<u>0</u>	<u>0</u>	<u>6,319 5</u>	<u>( 6,319)</u>
<b>Total Fund Balance, End of Period</b>	<u>0 5</u>	<u>0 5</u>	<u>470, 7</u>	<u>(470, 7 ) 5</u>

**Covington Park Community Development District ,**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024 Annual Budget	Year Ending 11/30/2023 YTD Budget	Year Ending 11/30/2023 YTD Actual	YTD Variance
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	0	1 171	(1 171)
Special Assessments				
Tax Roll	144 921	144 921	145 945	(1 024)
<b>Total Revenues</b>	<u>144 921</u>	<u>144 921</u>	<u>147 116</u>	<u>(2 195)</u>
<b>Expenditures</b>				
<b>Debt Service</b>				
Interest	89 921	89 921	44 279	45 642
Principal	55 000	55 000	0	55 000
<b>Total Debt Service</b>	<u>144 921</u>	<u>144 921</u>	<u>44 279</u>	<u>100 642</u>
<b>Total Expenditures</b>	<u>144 921</u>	<u>144 921</u>	<u>44 279</u>	<u>100 642</u>
<b>Total Excess of Revenues Over(Under) Expenditures</b>	<u>0</u>	<u>0</u>	<u>102 837</u>	<u>(102 837)</u>
<b>Other Financial Resources(Uses)</b>				
<b>Interfund Transfer (Expense)</b>				
Interfund Transfer	0	0	(1 713)	1 713
<b>Total Other Financial Resources(Uses)</b>	<u>0</u>	<u>0</u>	<u>(1 713)</u>	<u>1 713</u>
<b>Fund Balance Beginning of Period</b>	<u>0</u>	<u>0</u>	<u>141 359</u>	<u>(141 359)</u>
<b>Total Fund Balance End of Period</b>	<u>0</u>	<u>0</u>	<u>242 483</u>	<u>(242 483)</u>



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

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 11/30/2023	Year Ending 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	0	1,421	(1,421)
Total Revenues	<u>0</u>	<u>0</u>	<u>1,421</u>	<u>(1,421)</u>
Total Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>1,421</u>	<u>(1,421)</u>
Total Other Financial Resources (Uses)				
Interfund Transfer (Expense)				
Interfund Transfer	0	0	(1,421)	1,421
Total Other Financial Resources (Uses)	<u>0</u>	<u>0</u>	<u>(1,421)</u>	<u>1,421</u>
Fund Balance Beginning of Period	<u>0</u>	<u>0</u>	<u>162,631</u>	<u>(162,631)</u>
Total Fund Balance End of Period	<u>0</u>	<u>0</u>	<u>162,631</u>	<u>(162,631)</u>

**Covington Park Community Development District**

Statement of Revenues and Expenditures

As of 11/30/2023

(In Whole Numbers)

	Year Ending 09/30/2024	Year Ending 11/30/2023	Year Ending 11/30/2023	
	Annual Budget	YTD Budget	YTD Actual	YTD Variance
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	0	3,043	(3,043)
<b>Total Revenues</b>	<u>0</u>	<u>0</u>	<u>3,043</u>	<u>(3,043)</u>
<b>Expenditures</b>				
Other Physical Environment				
Improvements Other than Buildings	0	0	167,505	(167,505)
<b>Total Other Physical Environment</b>	<u>0</u>	<u>0</u>	<u>167,505</u>	<u>(167,505)</u>
<b>Total Expenditures</b>	<u>0</u>	<u>0</u>	<u>167,505</u>	<u>(167,505)</u>
<b>Total Excess of Revenues Over (Under) Expenditures</b>	<u>0</u>	<u>0</u>	<u>(164,462)</u>	<u>164,462</u>
<b>Other Financial Resources (Uses)</b>				
Interfund Transfer (Revenue)				
Interfund Transfer	0	0	1,713	(1,713)
<b>Total Other Financial Resources (Uses)</b>	<u>0</u>	<u>0</u>	<u>1,713</u>	<u>(1,713)</u>
<b>Fund Balance Beginning of Period</b>	<u>0</u>	<u>0</u>	<u>260,750</u>	<u>(260,750)</u>
<b>Total Fund Balance End of Period</b>	<u>0</u>	<u>0</u>	<u>98,001</u>	<u>(98,001)</u>

**Covington Park Community Development District**  
**Investment Summary**  
**November 30, 2023**

<u>Account</u>	<u>Investment</u>	<u>Balance as of</u> <u>November 30, 2023</u>
The Bank of Tampa	Money Market Account	\$ 3,163
The Bank of Tampa ICS Program Flushing Bank	Money Market Account	30,247
	<b>Total General Fund Investments</b>	<b><u>\$ 33,410</u></b>
The Bank of Tampa ICS - Capital Reserve Flushing Bank	Money Market Account	\$ 218,540
Raymond James Bank	Money Market Account	76,142
U.S. Bank National Association	Money Market Account	248,810
	<b>Total Reserve Fund Investments</b>	<b><u>\$ 543,492</u></b>
US Bank S2018 - Reserve	First American Treasury Obligation Fund Class Y	\$ 73,074
US Bank S2018 - Revenue	First American Treasury Obligation Fund Class Y	23,463
US Bank S2022 - Revenue	US Bank Mmkt 5 - Ct	14,070
	<b>Total Debt Service Fund Investments</b>	<b><u>\$ 110,607</u></b>
US Bank S2018 - Construction	First American Treasury Obligation Fund Class Y	\$ 212,367
US Bank S2022 - Construction	US Bank Mmkt 5 - Ct	158,869
	<b>Total Capital Projects Fund Investments</b>	<b><u>\$ 371,236</u></b>

**Covington Park Community Development District  
Summary A/R Ledger  
From 11/01/2023 to 11/30/2023**

<b>Fund_ID</b>	<b>Fund Name</b>	<b>Customer</b>	<b>Invoice Number</b>	<b>AR Account</b>	<b>Date</b>	<b>Balance Due</b>	
<b>510, 2540</b>	510-001	510 General Fund	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	1,079,437.96
<b>Sum for 510, 2540</b>							<b>1,079,437.96</b>
<b>510, 2542</b>	510-200	510 Debt Service Fund S2015A1-A2/S2022tor	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	283,102.21
	510-200	510 Debt Service Fund S2015A1-A2/S2022tor	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	126,091.42
<b>Sum for 510, 2542</b>							<b>409,193.63</b>
<b>510, 2544</b>	510-202	510 Debt Service Fund S2018	Hillsborough County Tax Collec- tor	AR00001495	12110	10/01/2023	130,819.44
<b>Sum for 510, 2544</b>							<b>130,819.44</b>
<b>Sum for 510</b>							<b>1,619,451.03</b>
<b>Sum Total</b>							<b>1,619,451.03</b>

See Notes to Unaudited Financial Statements

**Covington Park Community Development District  
Summary A/P Ledger  
From 11/1/2023 to 11/30/2023**

<b>Fund Name</b>	<b>GL posting date</b>	<b>Vendor name</b>	<b>Document number</b>	<b>Description</b>	<b>Balance Due</b>
<b>510, 2540</b>					
510 General Fund	11/20/2023	A Bales Security Agency, Inc.	38892	On Site Security 11/05/23 - 11/18/23	1,021.25
510 General Fund	11/30/2023	ABM Building Services, LLC	18705430	Clubhouse Maintenance 11/23	401.67
510 General Fund	11/27/2023	David K Koch	DK112723	Board of Supervisor Meeting 11/27/2023	200.00
510 General Fund	11/07/2023	Frontier Florida, LLC	239-113-1133-112515	Fios Internet 11/23	160.97
510 General Fund	11/22/2023	Hillsborough County BOCC	8825800000 11/23	7734 Covington Stone Ave 11/23	17.33
510 General Fund	11/29/2023	Hillsborough County BOCC	7254220000 11.23	6515 Carrington Sky Dr 11/23	35.47
510 General Fund	11/29/2023	Hillsborough County BOCC	4254220000 11.23	6807 Guilford Bridge Dr 11/23	168.18
510 General Fund	11/29/2023	Hillsborough County BOCC	3344800000 11/23	6806 Covington Garden Dr 11/23	290.00
510 General Fund	11/28/2023	Mobile Helpdesk, Inc.	32428	Access Cards 11/23	520.00
510 General Fund	11/22/2023	Remson Aquatics LLC	116641	Lake Maintenance 11/23	1,500.00
510 General Fund	11/22/2023	Remson Aquatics LLC	116639	Conservation Maintenance 11/23	1,195.00
510 General Fund	11/22/2023	Remson Aquatics LLC	116640	Aeration Repair 11/23	3,880.23
510 General Fund	11/27/2023	Rick L. Reidt	RH112723	Board of Supervisor Meeting 11/27/2023	200.00
510 General Fund	11/27/2023	Stephen J Brown	SB112723	Board of Supervisor Meeting 11/27/2023	200.00
510 General Fund	11/08/2023	T-Mobile	266025203-10	Phone Service 10/23	64.65
510 General Fund	11/27/2023	Tarlese Allen	TA112723	Board of Supervisor Meeting 11/27/2023	200.00
510 General Fund	11/30/2023	TECO	311000010158 11/23	TECO Summary 11/23	5,522.96
510 General Fund	11/30/2023	TECO	211015064275 11.23	7411 Surrey Pines Drive 11/23	599.83
510 General Fund	11/30/2023	TECO	211015064382 11.23	7574 Oxford Garden Circle 11/23	82.43
510 General Fund	11/30/2023	TECO	311000010158 11/23	TECO Summary 11/23	541.61
510 General Fund	11/30/2023	TECO	311000010158 11/23	TECO Summary 11/23	833.00
510 General Fund	11/30/2023	Terminix	440812640	Pest Control Services 11/23	132.00
<b>Sum for 510, 2540</b>					<b>17,766.58</b>
<b>Sum for 510</b>					<b>17,766.58</b>
<b>Sum Total</b>					<b>17,766.58</b>

**COVINGTON PARK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue Bonds, Series 2018**

**Construction Account Activity Through November 30, 2023**

**Inflows:**

<b>Debt Proceeds</b>		<b>\$ 2,291,931.41</b>
	<b>Total Bond Proceeds:</b>	<b><u>2,291,931.41</u></b>
<b>Interest Earnings</b>		<b>111,453.34</b>
<b>Transfer from Reserve</b>		<b>6,729.88</b>
	<b>Total Inflows:</b>	<b><u>\$ 2,410,114.63</u></b>

**Outflows:**

<b>Date</b>	<b>Requisition Number</b>	<b>Contractor</b>	<b>Amount</b>	<b>Status With Trustee as of 11/30/23</b>
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
		<b>Total COI Expenses:</b>	<b><u>(119,500.00)</u></b>	
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
2/15/2023	CR22	E & L Construction Group, Inc.	(19,620.35)	Cleared

**COVINGTON PARK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue Bonds, Series 2018**

**Construction Account Activity Through November 30, 2023**

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
9/22/2023	CR38	Dewberry Engineers, Inc.	(1,020.00)	Cleared
10/25/2023	CR39	Dewberry Engineers, Inc.	(170.00)	Cleared
10/25/2023	CR40	E & L Construction Group, Inc.	(155,324.90)	Cleared
10/25/2023	CR41	Fieldstone	(3,834.92)	Cleared

**Total Requisitions: (2,078,247.33)**

**Total COI and Requisitions: (2,197,747.33)**

**Retainage: (114,366.78)**

**Total Outflows: (2,312,114.11)**

**Funds Available in Construction Account at November 30, 2023 \$ 98,000.52**

**Outstanding Contracts, net of Retainage**

E&L Construction \$ 73,500.00

**Contract Subtotal: 73,500.00**

**Uncommitted Funds Available at November 30, 2023 \$ 24,500.52**

**COVINGTON PARK  
COMMUNITY DEVELOPMENT DISTRICT**

**Capital Improvement Revenue Bonds, Series 2022**

**Construction Account Activity Through November 30, 2023**

**Inflows:**

<b>Debt Proceeds</b>		<b>\$</b>	<b>609,508.60</b>	
	<b>Total Bond Proceeds:</b>		<b>609,508.60</b>	
			<b>609,508.60</b>	
	<b>Total Inflows:</b>	<b>\$</b>	<b>609,508.60</b>	
			<b>609,508.60</b>	

**Outflows:**

Date	Requisition Number	Contractor	Amount	Status With Trustee as of 11/30/23
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
		<b>Total COI Expenses:</b>	<b>(147,995.00)</b>	
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
		<b>Total Requisitions:</b>	<b>(301,001.00)</b>	

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

**Funds Available in Construction Account at November 30, 2023** **\$ 162,631.29**



**Covington Park Community Development District**  
**Notes to Unaudited Financial Statements**  
**November 30, 2023**

**Balance Sheet**

1. Trust statement activity has been recorded through 11/30/23.
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.

**Summary A/R Ledger-Subsequent Collections**

5. General Fund – Payments for Invoice AR00001495 totaling \$987,405.21 were received in December 2023.
6. Debt Service Fund 200 – Payments for Invoice AR00001495 totaling \$374,305.81 were received in December 2023.
7. Debt Service Fund 202 – Payments for Invoice AR00001495 totaling \$119,665.79 were received in December 2023.