

HOLIDAY PARK
PARK AND RECREATION DISTRICT

Financial Statements for the Fiscal
Year Ended September 30, 2024

with

Independent Auditors' Report

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SUPLEE SHEA CRAMER & MILLER, PA

CERTIFIED PUBLIC ACCOUNTANTS
Independent Auditors' Report

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To the Board of Trustees
Holiday Park Park and Recreation District
North Port, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Holiday Park Park and Recreation District as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Holiday Park Park and Recreation District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Holiday Park Park and Recreation District as of September 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Holiday Park Park and Recreation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Holiday Park Park and Recreation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Board of Trustees
Holiday Park Park and Recreation District
North Port, Florida

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Holiday Park Park and Recreation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Holiday Park Park and Recreation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-8 and page 15 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Holiday Park Park and Recreation District's basic financial statements. The Schedule of Capital Outlay and Repairs and Maintenance Expenditures on page 23 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Capital Outlay and Repairs and Maintenance Expenditures is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Board of Trustees
Holiday Park Park and Recreation District
North Port, Florida

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 16, 2025, on our consideration of Holiday Park Park and Recreation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Holiday Park Park & Recreation District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Holiday Park Park & Recreation District's internal control over financial reporting and compliance.

Suplee Shea Cramer & Miller, P.A

Suplee Shea Cramer & Miller, P.A.
Sarasota, Florida
June 16, 2025

HOLIDAY PARK PARK AND RECREATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

The following is a narrative overview and analysis of the financial activities of the District for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with the additional detailed information contained in the body of the audited financial statements.

Financial Highlights

- The assets of the District exceeded its liabilities by \$2,042,784 at September 30, 2024.
- The District’s total net position decreased by \$(37,887) for the year.
- Total revenues decrease by \$(47,720) in comparison to the prior year.
- Total expenditures decreased by \$(355,464) in comparison to the prior year, primarily due to storm damage expenditures to recover from Hurricane Ian in the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components:

- 1) Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.
- 2) Fund financial statements: Unlike government-wide financial statements, the focus of fund financial statements is directed to specific activities of the District rather than the District as a whole. The District has two governmental funds, the General Fund and Capital Project Fund.
- 3) Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 16-22 of this report.

Government Wide Financial Statements

The statement of net position presents information on all of the District’s assets and liabilities with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government’s net position changed during the most recent fiscal year. All changes in net positions are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods.

The District does not have any business-type activities. The government activities of the District include the general government (management) function.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District’s near-term financing requirements.

HOLIDAY PARK PARK AND RECREATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Overview of the Financial Statements (continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains two governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and capital project fund, both of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary schedule has been provided for the general fund to demonstrate compliance with the budget.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The District's assets exceeded liabilities by \$2,042,784 at September 30, 2024.

Holiday Park Park and Recreation District's Net Position

	2024	2023
Current and other assets	\$ 1,087,123	\$ 1,132,767
Capital assets, net of depreciation	3,015,473	3,066,042
Total Assets	4,102,596	4,198,809
Current liabilities	135,109	118,138
Non-current liabilities	1,924,703	2,000,000
Total Liabilities	2,059,812	2,118,138
Investment in capital assets, net of related debt	1,015,473	1,066,042
Unrestricted	1,027,311	1,014,629
Total Net Position	\$ 2,042,784	\$ 2,080,671

The total net position of the District decreased from the prior year by \$37,887.

HOLIDAY PARK PARK AND RECREATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Government-wide Financial Analysis (continued)

The District's current and other assets at September 30, 2024 were \$4,102,596, the largest portion of which reflects cash and certificates of deposit and capital assets, net of accumulated depreciation. The District's total current liabilities at September 30, 2024 were \$59,812 and were comprised of accounts payable, accrued expenses and compensated absences. The District’s long-term liabilities consisted of bonds payable in the amount of \$2,000,000.

A significant portion of the District’s net position (49.7%) reflects its investment in capital assets (e.g., land, buildings, improvements, and equipment.) The District uses these capital assets to provide services and amenities to its residents; consequently, these assets are not available for future spending.

An additional portion of the District’s net position (39.3%) represents resources that are reserved to pay for the cost of major repairs and maintenance. The remaining balance of unrestricted net position, \$222,600, may be used to meet the District’s ongoing obligations and expenses.

The following is a summary of the information presented in the Statement of Activities:

	Changes in Net Position	
	2024	2023
General Revenues		
Property assessments	\$ 1,289,482	\$ 1,238,626
Other	144,501	242,835
Total revenues	1,433,983	1,481,461
Expenses		
Park and recreation	1,471,870	1,837,423
Total expenses	1,471,870	1,837,423
Increase in Net Position	\$ (37,887)	\$ (355,962)

The District has one primary source of income and that is the assessment levied each year on the residents. The total revenue for the year ended September 30, 2024 was \$1,433,983. The amount collected from assessments was \$1,289,482. Assessments for the years ended September 30, 2024 were \$1,556 per residence. Other revenues decrease from the prior year by \$(98,334), principally due to the receipt of insurance for storm damage from Hurricane Ian in the prior year.

Financial Analysis of the Governmental Fund

The fund financial statements are combined with the government-wide financial statements. The focus of the District’s government fund is to provide information on near-term inflows, outflows, and balances of spendable resources. Unreserved fund balance may serve as a useful measure of the District’s net resources available for spending at the end of the fiscal year.

HOLIDAY PARK PARK AND RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Financial Analysis of the Governmental Fund (continued)

Changes in Fund Balance		
	2024	2023
Revenue and other sources	\$ 1,433,982	\$ 1,481,703
Expenditures and other uses	(1,421,300)	(3,599,475)
Other financing sources - proceeds of debt	-	1,822,710
Decrease in fund balance	\$ 12,682	\$ (295,062)

The General Fund of the District has shown a decrease in fund balance in the current year. This shows that using the modified accrual basis, the General Fund expenses exceeded revenues. The revenues reported under the government wide financials are the same as those reported in the fund financials. Fund balance, however, does not take into account depreciation expense and the capitalization of assets. The fund balance does include the cost of asset purchases and major repairs and replacements. Total Governmental Fund expenditures decreased \$2,178,175 from the prior year due to a major capital project and storm related expenditures resulting from Hurricane Ian in the prior year. Other financing sources were from the proceeds of bonds issued in the prior year.

Budgetary Highlights

The District's total revenues were \$64,504 over budget. Assessments actually received were \$21,596 under budget, and interest and miscellaneous income \$86,100 over budget. Total expenditures were \$51,822 over budget, principally due to landscaping and grounds maintenance. The District's actual expenses for insurance, administrative, professional fees, utilities and debt service were under budget, while actual expenses for payroll, landscaping, repairs and maintenance, and capital outlay were over budget.

Capital Assets

Net Capital Assets and Depreciation Expense for the Years Ended September 30,

	2024	2023	Increase (Decrease)
Governmental fund	\$ 3,015,473	\$ 3,066,042	\$ (50,569)
Depreciation expense	\$ 250,694	\$ 209,610	\$ 41,084

The decrease in capital assets is attributable to the difference between the cost of the assets purchased and the depreciation expense for the year ended September 30, 2024. The cost of the assets added during the year amounted to \$200,125, depreciation expense for the year was \$250,694, causing a net decrease in assets of \$(50,569).

Long-Term Debt

Capital projects are funded through a bond issued by Busey Bank. The total bond proceeds are not to exceed \$2,000,000. The bond draw requisition requests were required to be submitted by March 31, 2024 and the bond was fully drawn as of September 30, 2024. The bond matures on April 1, 2042.

HOLIDAY PARK PARK AND RECREATION DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Long-Term Debt (continued)

Bond Amount Not to Exceed	Issuer	Interest Rate	Original Maturity Date	Principal Drawn as of 9/30/24
\$ 2,000,000	Busey Bank	4.279%	October 1, 2042	\$ 2,000,000

Economic Factors and Next Year’s Budget

The District established the assessment per lot at \$2,340 for the next year. This will generate revenue from assessments of \$1,999,100. The District has been able to meet the community’s required maintenance costs, recovery from mulitple named storms, as well as maintain a reserve for future replacements and major repairs.

Requests for Information

This financial report is designed to provide users with a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Holiday Park and Recreation District's Board of Trustees, 5401 Holiday Park Blvd, North Port, FL 34287.

HOLIDAY PARK PARK AND RECREATION DISTRICT
STATEMENT OF NET POSITION

September 30, 2024

	Government Activities
<u>Assets</u>	
Cash and certificates of deposit	\$ 1,037,618
Investments	21,186
Accounts receivable	26,596
Prepaid insurance	954
Deposits	769
Nondepreciable capital assets	73,400
Other capital assets, net of accumulated depreciation	2,942,073
Total Assets	\$ 4,102,596
<u>Liabilities</u>	
Accounts payable	\$ 33,836
Accrued expenses	23,259
Compensated absences	2,717
Noncurrent liabilities	
Due within one year	75,297
Due in more than one year	1,924,703
Total Liabilities	2,059,812
Net Position:	
Invested in capital assets, net of related debt	1,015,473
Unrestricted	1,027,311
Total Net Position	\$ 2,042,784

The accompanying notes are an integral part of these financial statements.

HOLIDAY PARK PARK AND RECREATION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

Functions/Programs	Expenses	Charges for Services	Net (Expense) Revenue and Change in Net Position
Primary Government:			
Government activities			
Culture and recreation	\$ 1,389,240	\$ 117,333	\$ (1,271,907)
Interest on long-term debt	82,630	-	(82,630)
Total governmental activities	\$ 1,471,870	\$ 117,333	(1,354,537)
General Revenues			
Assessments			\$ 1,289,482
Investment income			18,218
Other income			8,950
Total general revenues			\$ 1,316,650
Change in net position			\$ (37,887)
Net position, beginning			2,080,671
Net position, ending			\$ 2,042,784

The accompanying notes are an integral part of these financial statements.

HOLIDAY PARK PARK AND RECREATION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Capital Project Fund	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 1,037,618	-	\$ 1,037,618
Investments	21,186	-	21,186
Accounts receivable	26,596	-	26,596
Prepaid items	1,723	-	1,723
Total assets	\$ 1,087,123	-	\$ 1,087,123
 Liabilities and fund balances			
Liabilities			
Accounts payable	\$ 33,836	-	\$ 33,836
Accrued expenses	25,976	-	25,976
Total liabilities	59,812	-	59,812
 Fund balances			
Nonspendable	1,723	-	1,723
Committed	802,988	-	802,988
Unassigned	222,600	-	222,600
Total fund balances	1,027,311	-	1,027,311
 Total liabilities and fund balances	\$ 1,087,123	-	\$ 1,087,123

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The accompanying notes are an integral part of these financial statements

HOLIDAY PARK PARK AND RECREATION DISTRICT
RECONCILLIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION

SEPTEMBER 30, 2024

Fund balance - Governmental funds	\$ 1,027,311
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Capital assets used in governmental activities are not financial resources, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of accumulated depreciation, in the assets of the government as a whole.

3,015,473

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds.

(2,000,000)

Net position of governmental activities

\$ 2,042,784

HOLIDAY PARK PARK AND RECREATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS

SEPTEMBER 30, 2024

	General Fund	Capital Project Fund	Total Governmental Funds
<u>Revenues</u>			
Non-ad valorem assessments	\$ 1,289,482	\$ -	\$ 1,289,482
Interest	18,218	-	18,218
Other income	126,282	-	126,282
	1,433,982	-	1,433,982
<u>Expenditures</u>			
Current Operating:			
Payroll	438,383	-	438,383
Employee benefits	128,053	-	128,053
Administration	34,326	-	34,326
General maintenance	27,951	-	27,951
Commissions and discounts	82,303	-	82,303
Recreation	302,519	-	302,519
Repairs and maintenance	125,010	-	125,010
Debt service-interest	82,630	-	82,630
Capital outlay	200,125	-	200,125
	1,421,300	-	1,421,300
Excess (deficiency) of revenues	12,682	-	12,682
<u>Other Financing Sources (Uses)</u>			
Proceeds from issuance of debt	-	-	-
	-	-	-
Net change in fund balance	12,682	-	12,682
<u>Fund Balances</u>			
Beginning of the year	1,014,629	-	1,014,629
End of the year	\$ 1,027,311	\$ -	\$ 1,027,311

The accompanying notes are an integral part of these financial statements

HOLIDAY PARK PARK AND RECREATION DISTRICT

RECONCILLIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN
FUND BALANCE - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

SEPTEMBER 30, 2024

Net change in fund balance - governmental funds \$ 12,682

The governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over the estimated useful lives and reported as depreciaton expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.

(50,569)

Change in net position of governmental activities

\$ (37,887)

HOLIDAY PARK PARK AND RECREATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>				
Assessments	\$ 1,311,078	\$ 1,311,078	\$ 1,289,482	\$ (21,596)
Interest	5,000	5,000	18,218	13,218
Miscellaneous	53,400	53,400	126,282	72,882
Total revenues	<u>1,369,478</u>	<u>1,369,478</u>	<u>1,433,982</u>	<u>64,504</u>
<u>Expenditures</u>				
Current				
Payroll	421,754	421,754	438,383	(16,629)
Insurance	170,376	170,376	128,053	42,323
Administrative	43,700	43,700	34,326	9,374
Legal, audit, and fees	46,410	46,410	27,951	18,459
Utilities	83,900	83,900	82,303	1,597
Landscaping and grounds	230,000	230,000	302,519	(72,519)
Repairs and maintenance	109,100	109,100	125,010	(15,910)
Debt service	86,769	86,769	82,630	4,139
Capital outlay	177,469	177,469	200,125	(22,656)
Total expenditures	<u>1,369,478</u>	<u>1,369,478</u>	<u>1,421,300</u>	<u>(51,822)</u>
Net change in fund balance	-	-	12,682	12,682
Fund balance - beginning	<u>1,014,629</u>	<u>1,014,629</u>	<u>1,014,629</u>	-
Fund balance - ending	<u>\$ 1,014,629</u>	<u>\$ 1,014,629</u>	<u>\$ 1,027,311</u>	<u>\$ 12,682</u>

The accompanying notes are an integral part of these financial statements.

HOLIDAY PARK PARK AND RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 – Summary of Significant Accounting Policies

Reporting Entity

Holiday Park Park and Recreation District is an independent special taxing district and a political subdivision of the state of Florida, created and governed under Chapter 81 - 441, Laws of Florida. The special acts relating to the District were amended and reenacted pursuant to Chapter 2001-342, House Bill 1855, dated May 25, 2001, and Chapters 82 - 380 and 87 - 445, Laws of Florida. The District is located in Sarasota County, within the incorporated boundaries of the City of North Port. The business and affairs of the District are conducted and administered by a nine-member Board of Trustees. The financial statements of the District include only the functions and operations of Holiday Park Park and Recreation District. There are no component units related to the entity.

The Board of Trustees has the right and authority to levy an assessment and collect a recreation district tax assessed against each improved residential parcel of real property within the district. The district tax is not an ad valorem tax but a unit tax assessed equally against all improved residential parcels. Prior to August 1 of each year, the Trustees, by resolution and after public hearings, fix the amount of the assessment. The Property Appraiser of Sarasota County is directed to assess the tax and the Tax Collector of Sarasota County collects the tax. For their services, the offices of the Sarasota County Property Appraiser and Tax Collector receive compensation of 1½% of the gross tax receipts.

Basis of Presentation

The financial statements of Holiday Park Park and Recreation District (“the District”) have been prepared in conformity with accounting principles generally accepted (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all the non-fiduciary activities of the primary government. The statement of activities demonstrates the degree to which the general expenses of the District are offset by their general revenues.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurements focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Recreation district taxes and interest associated with the current period collected by the Sarasota County tax collector are considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when the District receives cash.

HOLIDAY PARK PARK AND RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 1 – Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting

The District prepares an annual operating budget for the governmental funds for the fiscal year commencing October 1. Prior to July 1 of each year, the trustees prepare and adopt an itemized budget for the next fiscal year showing the amount of money necessary for the operation of the district for the next fiscal year, and the district tax to be assessed and collected upon the taxable property of the district for the next year. A copy of the budget is mailed to each taxpayer within the district within 30 days of its preparation. A copy of the budget is made available for public inspection at the principal office of the District at reasonable hours. Changes to the budget must be approved by the Board of Trustees. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The District does not utilize the encumbrance system.

Net Position

Net Position is classified and displayed in three components:

Invested in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and related debt.

Restricted net position - Consists of net position with constraints placed on the use either by 1) external groups, such as creditors, grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provisions or enabling legislation. Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net position is reclassified to unrestricted net position and reported in the statement of activities as net position released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Unrestricted net position - All other components of net position that do not meet the definition of "restricted" or "invested in capital assets".

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes and local ordinances authorize the District to invest in various types of investments. The District invests funds throughout the year with the Local Government Surplus Funds Trust Fund, an investment pool administered by the State Board of Administration (SBA), under regulatory oversight of the State of Florida and in Certificate of Deposits.

The Local Government Surplus Funds Trust Fund is administered by the State Board of Administration, under the regulatory oversight of the State of Florida, Chapter 19-7 of the Florida Administrative Code. The value of the District's investment position in the Local Government Surplus Trust Fund external investment pool is the same as the value of the pool shares. Separate financial statements for the Local Government Surplus Trust Fund can be found on-line at the State Board of Administration's Local Government Investment Pool's website.

HOLIDAY PARK PARK AND RECREATION DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2024

Note 1 – Summary of Significant Accounting Policies (continued)

Land and Other Capital Assets

Capital assets include land, land improvements, buildings and building improvements, improvements other than buildings, furniture and equipment. Capital assets are capitalized at cost. Interest paid on debt during the construction period of fixed assets, if any, is capitalized. Depreciation is computed on a straight-line basis over the following estimated useful lives of the depreciable assets:

	<u>Years</u>
Buildings	15-40
Land improvements	15
Improvements other than buildings	10-30
Equipment	5-7

Compensated Absences

The District allows salaried employees vacation and sick leave based upon the numbers of years of service to the District. Unused vacation hours lapse at calendar year end. There is \$2,717 of compensated absences reflected in the entity-wide statement as of September 30, 2024.

Estimates

The preparation of financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from these estimates.

Reclassifications

Certain amounts in the 2023 financial statements have been reclassified for comparative purposes to conform to the presentation of the 2024 financial statements.

Note 2 – Recreation District Tax

The Recreation District Tax is an enforceable lien on property. The Board of Trustees, on or before August 1 of each year, by resolution fixes the amount of the assessment for the next ensuing year. The District Tax is levied on November 1 of each year and is included on the Sarasota County tax roll and collected in the manner provided for collection of county taxes.

The District Tax is remitted to the District net of allowable discounts and fees.

The amount of the assessment was \$1,556 per lot for the year ended September 30, 2024.

Note 3 – Deposits and Investments

Deposits

The District maintains cash balances at several financial institutions. At September 30, 2024, accounts at each institution were insured by the Federal Deposit Insurance Corporation up to \$250,000 per institution. Chapter 280, Florida Statutes, requires that the District maintain all funds in Qualified Public Depositories. As of September 30, 2024, all funds were held in Qualified Public Depository financial institutions.

Investments

The District’s Board of Trustees has not adopted a written investment policy. Florida Statutes authorize the District to invest in the Local Government Surplus Funds Trust Fund investment pools administered by the State Board of Administration; interest-bearing time deposits and savings

HOLIDAY PARK PARK AND RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

accounts in qualified public depositories; direct obligations of the United States Treasury; obligations of Federal agencies and instrumentalities; and other investments approved by the District’s Board of Trustees as authorized by law. At September 30, 2024, the District’s investments were as follows:

<u>Investment Type</u>	<u>Amount</u>
External Investment Pools:	
State Board of Administration Local Government	
Surplus Funds Trust Fund	\$ 21,556
Less: Allowance for Unrealized Gains/Losses	(370)
Total	<u>\$ 21,186</u>

At September 30, 2024, the District reported investments at fair value totaling \$21,556 in the Local Government Surplus Funds Trust Fund Investment Pool (LGIP) administered by the State Board of Administration (SBA) pursuant to Section 218.405, Florida Statutes. The investments in the LGIP, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, at September 30, 2024, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. The LGIP carried a credit rating of AAAM by Standard and Poor’s and has a weighted average days to maturity of 74 days at September 30, 2024. The investments in the LGIP are reported at fair value, which is amortized cost.

Note 4– Risk Management

The District’s risk management activities are provided by commercial insurance coverage for all major categories of risk. There have been no significant reductions in insurance coverage from coverage in the prior year. Settlement amounts have not exceeded insurance coverage for the current year or four prior years.

Note 5 – Capital Assets

The following is a summary of changes in the land and other capital assets accounts:

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024
Governmental activities				
Capital assets not being depreciated				
Land	\$ 73,400	\$ -	\$ -	\$ 73,400
	73,400	-	-	73,400
Other capital assets				
Buildings and improvements	4,882,742	5,471	-	4,888,213
Furniture and equipment	488,554	1,241	-	489,795
Improvements other than building	595,689	-	-	595,689
Construction in progress	-	193,413	-	193,413
	5,966,985	200,125	-	6,167,110
Less accumulated depreciation				
Building and improvements	2,197,994	194,381	-	2,392,375
Furniture and equipment	311,806	40,510	-	352,316
Improvements other than building	464,543	15,803	-	480,346
	2,974,343	250,694	-	3,225,037
Governmental activities capital assets, net	\$ 3,066,042	\$ (50,569)	\$ -	\$ 3,015,473

Depreciation expense was \$250,694 for the year ended September 30, 2024.

HOLIDAY PARK PARK AND RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 6- Postemployment Benefits Other Than Pension (OPEB)

The District obtained an actuarial valuation for post-employment benefits other than pension under GASB 75. The OPEB obligation and related disclosures were determined to be not material to the financial statements and have been omitted.

Note 7 - Long-Term Debt

A summary of changes in long-term debt is as follows:

	Balance 9/30/2023	Additions	Reductions	Balance 9/30/2024
Bond payable	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
Less current portion	-	-	-	(75,297)
Total long-term debt, net of current portion	\$ 2,000,000	\$ -	\$ -	\$ 1,924,703

Long- term debt consisted of the following at September 30, 2024:

Holiday Park Park and Recreation District Taxable Special Assessment Bond, Series 2022, payable to Busey Bank. Total principal drawn is not to exceed \$2,000,000. Interest-only payments are due each October 1 on the amount of principal drawn at a rate of 4.279%. Beginning October 1, 2024, principal and interest at an annual rate of 4.279% are due each October 1 and April 1. The bond matures on April 1, 2042. Bond is secured by a pledge of revenues from non-ad valorem assessments.

\$ 2,000,000

Less current maturities (75,297)
Total long-term debt \$ 1,924,703

Debt service requirements based on current principal borrowed and interest rates to maturity for notes payable is as follows:

2025	\$ 161,272
2026	161,272
2027	161,272
2028	161,272
2029	161,272
Thereafter	2,096,534
Total Payments	2,902,894
Less amounts representing interest	(902,894)
Principal	\$ 2,000,000

HOLIDAY PARK PARK AND RECREATION DISTRICT
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2024

Note 8 – Fund Balance Classifications

Beginning in the year ended September 30, 2011, the District implemented Governmental Accounting Standards Board Statement No. 54 (GASB 54). GASB 54 requires that fund balances be reported within one of five different categories:

- Nonspendable: such as fund balance associated with inventories, prepayments, long-term loans and notes receivable, and property held for resale.
- Restricted: includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- Committed: includes amounts that can be used only for specific purposes determined by a formal action of the Board of Trustees (the District’s highest level of decision-making authority).
- Assigned: includes amounts intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed.
- Unassigned: the residual classification for the government’s general fund and includes all spendable amounts not contained in the other classifications.

The District is currently only reporting fund balances in three different categories: nonspendable, committed, and unassigned. When an expenditure is incurred for purposes for which amounts in either committed or unassigned fund balance classifications could be used, the District’s policy is to consider committed amounts to have been spent first, followed by unassigned.

For the year ended September 30, 2024, the district has established a nonspendable fund balance of \$1,723 for prepayments and utility deposits.

The District’s committed fund balance is fund balance reporting determined by Board of Trustees authority and formal action. The board has designated the following amounts as committed general fund balance:

Phase I pool renovation	\$	8,203
Phase II pool renovation		5,000
Phase II ceramic roof		2,521
Phase I roof		10,000
Phase II roof		3,571
Road resurfacing		514,128
Tennis courts		14,997
Phase I shuffleboard		6,941
Reserve contingency		49,997
Building renovations		-
Work horse for grounds cleanup		4,328
All flooring needs		50,853
Company work truck		6,732
Golf cart fund		1,667
Fence & gate replacement		25,714
Sidewalk reserve		74,997
Pickle ball court		9,456
Bocci court		1,332
Storage building roof		6,526
Future pavilion		6,025
Total	<u>\$</u>	<u>802,988</u>

HOLIDAY PARK PARK AND RECREATION DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2024

Note 9 – Subsequent Events

The District has evaluated subsequent events through June 16, 2025, the date the financial statements were available to be issued.

HOLIDAY PARK PARK AND RECREATION DISTRICT
SCHEDULE OF CAPITAL OUTLAY AND REPAIRS
AND MAINTENANCE EXPENDITURES COMPARED TO BUDGET - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Capital Outlay</u>				
Furniture and equipment	\$ 1,000	\$ 1,000	\$ 5,846	\$ (4,846)
Other capital	-	-	194,279	(194,279)
Roadway improvements - reserves	50,842	50,842	-	50,842
Other capital outlay - reserves	125,627	125,627	-	125,627
Total capital outlay	<u>\$ 177,469</u>	<u>\$ 177,469</u>	<u>\$ 200,125</u>	<u>\$ (22,656)</u>
<u>Repairs and Maintenance</u>				
Janitorial cleaning	\$ 9,000	\$ 9,000	\$ 1,433	\$ 7,567
Pool and pond maintenance	21,650	21,650	22,916	(1,266)
Grounds maintenance	12,250	12,250	9,629	2,621
General maintenance	50,000	50,000	85,428	(35,428)
Tools and equipment	1,700	1,700	1,315	385
Vehicle repairs	4,500	4,500	4,289	211
Recreational supplies	10,000	10,000	-	10,000
Total repairs and maintenance	<u>\$ 109,100</u>	<u>\$ 109,100</u>	<u>\$ 125,010</u>	<u>\$ (15,910)</u>

The accompanying notes are an integral part of these financial statements.



SUPLEE SHEA CRAMER & MILLER, PA

CERTIFIED PUBLIC ACCOUNTANTS

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NORMAN J. SHEA III, CPA
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JAY D. MILLER, CPA
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MARINA DINER, CPA
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TYLER W. CARUTHERS, CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING
STANDARDS

To the Board of Trustees
North Port, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the General Fund of Holiday Park Park and Recreation District, as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the Holiday Park Park and Recreation District's basic financial statements, and have issued our report thereon dated June 16, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Holiday Park Park and Recreation District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Holiday Park Park and Recreation District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Holiday Park Park and Recreation District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Holiday Park Park and Recreation District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Suplee Shea Cramer & Miller, P.A

Suplee Shea Cramer & Miller, P.A.

Sarasota, Florida
June 16, 2025



**SUPLEE SHEA
CRAMER & MILLER, PA**

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH FLORIDA STATUTE
SECTION 218.415 – INVESTMENTS OF PUBLIC FUNDS

To the Board of Trustees of
Holiday Park Park and Recreation District
North Port, Florida

We have examined the Holiday Park Park and Recreation District's compliance with Section 218.415, *Florida Statutes - Local Government Investment Policies*, during the fiscal year ended September 30, 2024. Management is responsible for the Holiday Park Park and Recreation District's compliance with these requirements. Our responsibility is to express an opinion on the Holiday Park Park and Recreation District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Holiday Park Park and Recreation District complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether Holiday Park Park and Recreation District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on Holiday Park Park and Recreation District's compliance with specified requirements.

In our opinion, the Holiday Park Park and Recreation District complied, in all material respects, with the aforementioned requirements during the fiscal year ended September 30, 2024.

This report is intended solely for the information and use of the Florida Auditor General, the Board of Trustees of the Holiday Park Park and Recreation District, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Suplee Shea Cramer & Miller, P.A

Suplee Shea Cramer & Miller, P.A.

Sarasota, Florida
June 16, 2025



SUPLEE SHEA CRAMER & MILLER, PA

CERTIFIED PUBLIC ACCOUNTANTS

MANAGEMENT LETTER

T. RAYMOND SUPLEE, CPA
NORMAN J. SHEA III, CPA
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To the Board of Trustees of
Holiday Park Park and Recreation District
North Port, Florida

Report on the Financial Statements

We have audited the financial statements of the Holiday Park Park and Recreation District (the District) as of and for the year ended September 30, 2024, and have issued our report thereon dated June 16, 2025.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and Chapter 10.550, rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 16, 2025, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Holiday Park Park and Recreation District was established by Chapter 96-507 Laws of Florida. There are no component units.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Holiday Park Park & Recreation District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Holiday Park Park & Recreation District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Section 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the Holiday Park Park & Recreation District. It is management's

responsibility to monitor the Holiday Park Park & Recreation District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Specific Information for an Independent Special District

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Holiday Park Park & Recreation District reported:

- a) The total number of district employees compensated in the last pay period of the district's fiscal year as 9.
- b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as 3.
- c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$397,843.
- d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$286,305.
- e) Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project was as follows:
 - a. Shade Shelters - \$193,414
- f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes. The budget variance schedule is presented on page 15.

Specific Information for an Independent Special District that imposes non-ad valorem special assessments

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the Holiday Park Park & Recreation District reported:

- a) The rate of non-ad valorem special assessments imposed by the District as \$1,556 annually.
- b) The total amount of special assessments collected by or on behalf of the district as \$1,289,482.
- c) The total amount of outstanding bonds issued by the district and the terms of such bonds as \$2,000,000. The terms of the bond are disclosed in Note 7.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Supervisors, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Suplee Shea Cramer & Miller, P.A

Suplee Shea Cramer & Miller, P.A.

Sarasota, FL
June 16, 2025