



Financial Reports

Lee County Industrial Development Authority
For the period ended September 30, 2024

Prepared on
November 11, 2024

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Statement of Financial Position Summary

As of September 30, 2024

Bank Accounts and Petty Cash		
Edison National Checking		261,880.16
Edison National Money Market		124,609.63
Total Bank Accounts and Petty Cash		386,489.79
Investment Accounts		Maturity Date
Bank United CD	3/22/2025	253,323.38
Centennial Bank CD	12/12/2024	254,598.41
PNC Bank CD	3/21/2025	261,764.08
Synovus Bank	11/28/2024	251,155.85
TIAA (EverBank) CD	12/27/2024	259,624.94
Valley National Bank	11/01/2024	257,848.14
Total Investment Accounts		1,538,314.80
LESS Accounts Payable		(2,970.00)
TOTAL FUNDS AVAILABLE		\$ 1,921,834.59
Designated Non-Operating Funds		
Economic Development Programs FY23-24	2,000,000.00	
Less Expenditures (October 2018 through Sep 2024)	(1,151,593.94)	
Balance		848,406.06
HF Administration Grant (FY23-24)	50,000.00	
Less Expenditures	(50,000.00)	
Balance		0.00
Horizon Foundation Sponsorship Budget (FY23-24)	25,000.00	
Less Expenditures	(25,000.00)	
Balance		0.00
Non-Operating Funds Remaining Balance		848,406.06
Net Available Funds		<u>\$ 1,073,428.53</u>

Statement of Financial Position

As of September 30, 2024

	Total
ASSETS	
Current Assets	
Bank Accounts	
Edison National Checking	261,880.16
Edison National Money Market	124,609.63
Total Bank Accounts	386,489.79
Total Current Assets	386,489.79
Other Assets	
Bank United CD #1815139025	253,323.38
Centennial Bank	254,598.41
PNC Bank CD	261,764.08
Synovus Bank	251,155.85
TIAA (EverBank)	259,624.94
Valley National Bank	257,848.14
Total Other Assets	1,538,314.80
TOTAL ASSETS	\$1,924,804.59
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,970.00
Total Accounts Payable	2,970.00
Total Current Liabilities	2,970.00
Total Liabilities	2,970.00
Equity	
Opening Bal Equity	1,206,757.15
Retained Earnings	536,749.90
Net Revenue	178,327.54
Total Equity	1,921,834.59
TOTAL LIABILITIES AND EQUITY	\$1,924,804.59

Statement of Activity Comparison

October 2023 - September 2024

	Oct 2023 - Sep 2024	Oct 2022 - Sep 2023 (PY)	Total
REVENUE			
Bond Application Fees			2,500.00
Bond Closing	240,712.60		
Interest Income	52,565.29		11,930.15
Total Revenue	293,277.89		14,430.15
GROSS PROFIT	293,277.89		14,430.15
EXPENDITURES			
Designated Funds			
Designated for Eco Dev Programs	385.00		250,000.00
Total Designated Funds	385.00		250,000.00
Miscellaneous			
Other Expenses	2,462.82		2,223.78
State Special District Fees	400.00		350.00
Total Miscellaneous	2,862.82		2,573.78
Non-Operating Expenditures			
Horizon Foundation Sponsorship	75,000.00		100,000.00
Marketing Support	239.98		239.76
Total Non-Operating Expenditures	75,239.98		100,239.76
Operating Expenditures			
Administration	15,000.00		15,000.00
Audit Fees	6,620.00		6,425.00
Bank Service Charge	42.47		
Insurance	5,019.55		4,900.35
Legal Fees	9,697.50		11,776.80
Meeting Costs	83.03		189.49
Total Operating Expenditures	36,462.55		38,291.64
Total Expenditures	114,950.35		391,105.18
NET OPERATING REVENUE	178,327.54		-376,675.03
NET REVENUE	\$178,327.54		\$ -376,675.03

General Ledger

October 2023 - September 2024

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Bill.com Money Out Clearing								
10/19/2023	Journal Entry	BILL 10-19-23 AP q00V	No		BILL 10/19/23 Payables Funding	-Split-	665.26	665.26
10/19/2023	Bill Payment (Check)	1	No	Knott Ebelini Hart		Accounts Payable	-665.26	0.00
10/31/2023	Bill Payment (Check)		No	Horizon Foundation Inc	multiple invoices	Accounts Payable	-100,000.00	-100,000.00
10/31/2023	Journal Entry	BILL 10-31-23 AP q01t	No		BILL 10/31/23 Payables Funding	-Split-	101,453.14	1,453.14
10/31/2023	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv #2023518	Accounts Payable	-1,453.14	0.00
12/27/2023	Bill Payment (Check)		No	Knott Ebelini Hart	Multiple invoices (details on stub)-- bill.com Check Number: 75154805	Accounts Payable	-1,275.00	-1,275.00
12/27/2023	Bill Payment (Check)		No	ShaBro Solutions Corp	Multiple invoices	Accounts Payable	-2,909.93	-4,184.93
12/27/2023	Journal Entry	BILL 12-27-23 AP pK7M	No		BILL 12/27/23 Payables Funding	-Split-	5,636.38	1,451.45
01/01/2024	Bill Payment (Check)	ACH	No	ShaBro Solutions Corp		Accounts Payable	-1,451.45	0.00
01/24/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024037	Accounts Payable	-1,453.63	-1,453.63
01/24/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-109 INV 11-- bill.com Check Number: 75591595	Accounts Payable	-337.50	-1,791.13
01/24/2024	Journal Entry	BILL 01-24-24 AP rydi	No		BILL 01/24/24 Payables Funding	-Split-	1,791.13	0.00
02/29/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-109 INV 12-- bill.com Check Number: 76240030	Accounts Payable	-885.00	-885.00
02/29/2024	Journal Entry	BILL 02-29-24 AP ryd2	No		BILL 02/29/24 Payables Funding	-Split-	2,343.38	1,458.38
02/29/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024092	Accounts Payable	-1,458.38	0.00
04/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024155	Accounts Payable	-1,453.63	-1,453.63
04/01/2024	Journal Entry	BILL 04-01-24 AP o7x2	No		BILL 04/01/24 Payables Funding	-Split-	1,453.63	0.00
04/23/2024	Journal Entry	BILL 04-23-24 AP rb8I	No		BILL 04/23/24 Payables Funding	-Split-	6,620.00	6,620.00
04/23/2024	Bill Payment (Check)		No	Ashley, Brown & Smith CPA's	Inv 1011-- bill.com Check Number: 77147985	Accounts Payable	-6,620.00	0.00
05/01/2024	Journal Entry	BILL 05-01-24 AP rb9b	No		BILL 05/01/24 Payables Funding	-Split-	1,451.94	1,451.94
05/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024206	Accounts Payable	-1,451.94	0.00
05/14/2024	Journal Entry	BILL 05-14-24 AP pGPs	No		BILL 05/14/24 Payables Funding	-Split-	1,045.43	1,045.43
05/14/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-112 INV 1	Accounts Payable	-1,045.43	0.00
06/03/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024265	Accounts Payable	-1,457.68	-1,457.68
06/03/2024	Journal Entry	BILL 06-03-24 AP pGPZ	No		BILL 06/03/24 Payables Funding	-Split-	1,457.68	0.00
06/21/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-112M	Accounts Payable	-740.43	-740.43

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
06/21/2024	Journal Entry	BILL 06-21-24 AP t6%1	No		BILL 06/21/24 Payables Funding	-Split-	740.43	0.00
07/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024310	Accounts Payable	-1,697.66	-1,697.66
07/01/2024	Journal Entry	BILL 07-01-24 AP t6^q	No		BILL 07/01/24 Payables Funding	-Split-	1,697.66	0.00
07/18/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-112 INV 3	Accounts Payable	-805.00	-805.00
07/18/2024	Journal Entry	BILL 07-18-24 AP n@K5	No		BILL 07/18/24 Payables Funding	-Split-	805.00	0.00
08/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024356	Accounts Payable	-1,457.68	-1,457.68
08/01/2024	Journal Entry	BILL 08-01-24 AP qrEK	No		BILL 08/01/24 Payables Funding	-Split-	1,457.68	0.00
08/21/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-112 INV 4	Accounts Payable	-632.17	-632.17
08/21/2024	Journal Entry	BILL 08-21-24 AP pIB(No		BILL 08/21/24 Payables Funding	-Split-	75,632.17	75,000.00
08/21/2024	Bill Payment (Check)		No	Horizon Foundation Inc	Inv 4549	Accounts Payable	-75,000.00	0.00
09/03/2024	Journal Entry	BILL 09-03-24 AP s&QC	No		BILL 09/03/24 Payables Funding	-Split-	1,457.68	1,457.68
09/03/2024	Bill Payment (Check)		No	ShaBro Solutions Corp	Inv 2024405	Accounts Payable	-1,457.68	0.00
09/24/2024	Journal Entry	BILL 09-24-24 AP sq^I	No		BILL 09/24/24 Payables Funding	-Split-	1,475.00	1,475.00
09/24/2024	Bill Payment (Check)		No	Knott Ebelini Hart	Inv 472-112M INV 4	Accounts Payable	-1,475.00	0.00

Total for Bill.com Money Out Clearing

\$0.00

Edison National Checking

Beginning Balance								288,842.56
10/19/2023	Journal Entry	BILL 10-19-23 AP q00V	No		BILL 10/19/23 Payables Funding	-Split-	-665.26	288,177.30
10/23/2023	Expenditure		No	CSU PRODUCER RES	GL Coverage 2023-2024	Operating Expenditures:Insurance	-1,056.30	287,121.00
10/31/2023	Journal Entry	BILL 10-31-23 AP q01t	No		BILL 10/31/23 Payables Funding	-Split-	-101,453.14	185,667.86
10/31/2023	Deposit		No			Interest Income	468.64	186,136.50
11/30/2023	Deposit		No			Interest Income	306.22	186,442.72
12/18/2023	Expenditure		No	FL Department of Economic Opportunity	EFA Annual Assessment	Miscellaneous:State Special District Fees	-200.00	186,242.72
12/18/2023	Expenditure		No	FL Department of Economic Opportunity	IDA Annual Fee	Miscellaneous:State Special District Fees	-200.00	186,042.72
12/27/2023	Journal Entry	BILL 12-27-23 AP pK7M	No		BILL 12/27/23 Payables Funding	-Split-	-5,636.38	180,406.34
12/31/2023	Deposit		No			Interest Income	315.10	180,721.44
01/24/2024	Journal Entry	BILL 01-24-24 AP rydi	No		BILL 01/24/24 Payables Funding	-Split-	-1,791.13	178,930.31
01/31/2024	Deposit		No			Interest Income	305.61	179,235.92
02/29/2024	Deposit		No			Interest Income	284.13	179,520.05

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
02/29/2024	Journal Entry	BILL 02-29-24 AP ryd2	No		BILL 02/29/24 Payables Funding	-Split-	-2,343.38	177,176.67
03/28/2024	Deposit		No	Rosier Insurance	Refund	Operating Expenditures:Insurance	157.50	177,334.17
03/31/2024	Deposit		No			Interest Income	300.41	177,634.58
04/01/2024	Journal Entry	BILL 04-01-24 AP o7x2	No		BILL 04/01/24 Payables Funding	-Split-	-1,453.63	176,180.95
04/23/2024	Journal Entry	BILL 04-23-24 AP rb8I	No		BILL 04/23/24 Payables Funding	-Split-	-6,620.00	169,560.95
04/30/2024	Deposit		No			Interest Income	286.16	169,847.11
05/01/2024	Journal Entry	BILL 05-01-24 AP rb9b	No		BILL 05/01/24 Payables Funding	-Split-	-1,451.94	168,395.17
05/14/2024	Journal Entry	BILL 05-14-24 AP pGPs	No		BILL 05/14/24 Payables Funding	-Split-	-1,045.43	167,349.74
05/31/2024	Deposit		No			Interest Income	302.78	167,652.52
06/03/2024	Journal Entry	BILL 06-03-24 AP pGPZ	No		BILL 06/03/24 Payables Funding	-Split-	-1,457.68	166,194.84
06/21/2024	Journal Entry	BILL 06-21-24 AP t6%1	No		BILL 06/21/24 Payables Funding	-Split-	-740.43	165,454.41
06/28/2024	Bill Payment (Check)	ACH	No	Rosier Insurance	# 2024-2025 Renewal	Accounts Payable	-4,120.75	161,333.66
06/30/2024	Deposit		No			Interest Income	253.40	161,587.06
07/01/2024	Journal Entry	BILL 07-01-24 AP t6^q	No		BILL 07/01/24 Payables Funding	-Split-	-1,697.66	159,889.40
07/18/2024	Journal Entry	BILL 07-18-24 AP n@K5	No		BILL 07/18/24 Payables Funding	-Split-	-805.00	159,084.40
07/22/2024	Deposit		No	Shell Point		Bond Closing	181,487.60	340,572.00
07/22/2024	Expenditure		No	PNC Bank		Operating Expenditures:Bank Service Charge	-10.00	340,562.00
07/22/2024	Deposit		No			Operating Expenditures:Bank Service Charge	10.00	340,572.00
07/31/2024	Deposit		No			Interest Income	369.65	340,941.65
08/01/2024	Journal Entry	BILL 08-01-24 AP qrEK	No		BILL 08/01/24 Payables Funding	-Split-	-1,457.68	339,483.97
08/21/2024	Journal Entry	BILL 08-21-24 AP pIB(No		BILL 08/21/24 Payables Funding	-Split-	-75,632.17	263,851.80
09/02/2024	Deposit		No			Interest Income	558.98	264,410.78
09/03/2024	Journal Entry	BILL 09-03-24 AP s&QC	No		BILL 09/03/24 Payables Funding	-Split-	-1,457.68	262,953.10
09/24/2024	Journal Entry	BILL 09-24-24 AP sq^I	No		BILL 09/24/24 Payables Funding	-Split-	-1,475.00	261,478.10
09/30/2024	Deposit		No			Interest Income	402.06	261,880.16

Total for Edison National Checking

\$ -26,962.40

Edison National Money Market

Beginning Balance

63,380.83

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
10/31/2023	Deposit		No			Interest Income	104.27	63,485.10
11/30/2023	Deposit		No			Interest Income	104.44	63,589.54
12/31/2023	Deposit		No			Interest Income	108.10	63,697.64
01/31/2024	Deposit		No			Interest Income	108.00	63,805.64
02/20/2024	Deposit		No	Lee County Community Charter Schools, LLC	\$12,000,000 IDA Bond Closing	Bond Closing	59,225.00	123,030.64
02/29/2024	Deposit		No			Interest Income	130.33	123,160.97
03/31/2024	Deposit		No			Interest Income	208.81	123,369.78
04/30/2024	Deposit		No			Interest Income	202.40	123,572.18
05/31/2024	Deposit		No			Interest Income	223.03	123,795.21
06/30/2024	Deposit		No			Interest Income	189.56	123,984.77
07/31/2024	Deposit		No			Interest Income	210.20	124,194.97
09/02/2024	Deposit		No			Interest Income	224.15	124,419.12
09/30/2024	Deposit		No			Interest Income	190.51	124,609.63
Total for Edison National Money Market							\$61,228.80	
Bank United CD #1815057021								
Beginning Balance								246,993.94
12/31/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	62.27	247,056.21
03/20/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	35.88	247,092.09
03/20/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	-247,092.09	0.00
Total for Bank United CD #1815057021							\$ -246,993.94	
Bank United CD #1815139025								
03/20/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	247,049.62	247,049.62
09/22/2024	Journal Entry	Int @ Maturity	No		Interest Earned	-Split-	6,273.76	253,323.38
Total for Bank United CD #1815139025							\$253,323.38	
Centennial Bank								
Beginning Balance								248,996.00
12/12/2023	Journal Entry		No		Interest Earned	-Split-	5,602.41	254,598.41
Total for Centennial Bank							\$5,602.41	
PNC Bank CD								
Beginning Balance								251,310.59
10/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	917.80	252,228.39
11/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	921.15	253,149.54
12/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	894.70	254,044.24
01/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	926.06	254,970.30

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
02/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	928.62	255,898.92
03/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	841.81	256,740.73
04/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	866.59	257,607.32
05/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	815.17	258,422.49
06/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	845.00	259,267.49
07/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	820.43	260,087.92
08/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	850.45	260,938.37
09/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	825.71	261,764.08
Total for PNC Bank CD							\$10,453.49	
Synovus Bank								
Beginning Balance								245,740.74
11/28/2023	Journal Entry	Int at maturity	No		Interest Income	-Split-	2,215.48	247,956.22
05/28/2024	Journal Entry	Int at maturity	No		Interest Income	-Split-	3,199.63	251,155.85
Total for Synovus Bank							\$5,415.11	
TIAA (EverBank)								
Beginning Balance								250,941.71
12/27/2023	Journal Entry	Int @ maturity	No		Interest Earned at Maturity	-Split-	1,465.92	252,407.63
06/27/2024	Journal Entry	CD @ Maturity	No		Interest Earned at Maturity	-Split-	4,355.34	256,762.97
09/27/2024	Journal Entry	Int @ Maturity	No		Interest Earned at Maturity	-Split-	2,861.97	259,624.94
Total for TIAA (EverBank)							\$8,683.23	
Valley National Bank								
Beginning Balance								247,965.94
11/01/2023	Journal Entry	Int at maturity	No		Interest Earned at Maturity	-Split-	4,839.43	252,805.37
04/30/2024	Journal Entry	Interest	No		Interest Earned at Maturity	-Split-	5,042.77	257,848.14
Total for Valley National Bank							\$9,882.20	
Accounts Payable								
Beginning Balance								100,665.26
10/01/2023	Bill	2023518	No	ShaBro Solutions Corp	October 2023 Bookkeeping & Administrative Services; Delivery of September 2023 Financial Reports	-Split-	1,453.14	102,118.40
10/19/2023	Bill Payment (Check)	1	No	Knott Ebelini Hart		Bill.com Money Out Clearing	-665.26	101,453.14
10/31/2023	Bill Payment (Check)		No	Horizon Foundation Inc		Bill.com Money Out Clearing	-100,000.00	1,453.14
10/31/2023	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,453.14	0.00
11/01/2023	Bill	2023582	No	ShaBro Solutions Corp	November 2023 Bookkeeping & Administrative Services; Delivery of September 2023 Financial Reports	-Split-	1,455.81	1,455.81

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
11/10/2023	Bill	472-109 INV 9	No	Knott Ebelini Hart	Legal Fees - (October 2023) - General	Operating Expenditures:Legal Fees	975.00	2,430.81
12/01/2023	Bill	2023633	No	ShaBro Solutions Corp	December 2023 Bookkeeping & Administrative Services; Delivery of November 2023 Financial Reports	-Split-	1,454.12	3,884.93
12/06/2023	Bill	472-109 INV 10	No	Knott Ebelini Hart	Legal Fees - (November 2023) - General	Operating Expenditures:Legal Fees	300.00	4,184.93
12/27/2023	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-2,909.93	1,275.00
12/27/2023	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-1,275.00	0.00
12/31/2023	Bill	472-109 INV 11	No	Knott Ebelini Hart	Legal Fees - (December 2023) - General	Operating Expenditures:Legal Fees	337.50	337.50
01/01/2024	Bill Payment (Check)	ACH	No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,451.45	-1,113.95
01/01/2024	Bill	2024010	No	ShaBro Solutions Corp	January 2024 Bookkeeping & Administrative Services; Delivery of December 2023 Financial Reports	-Split-	1,451.45	337.50
01/24/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-337.50	0.00
01/24/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,453.63	-1,453.63
02/01/2024	Bill	2024037	No	ShaBro Solutions Corp	February 2024 Bookkeeping & Administrative Services; Delivery of December 2023 Financial Reports	-Split-	1,453.63	0.00
02/07/2024	Bill	472-109 INV 12	No	Knott Ebelini Hart	Legal Fees - (December 2023 & January 2024) - General	Operating Expenditures:Legal Fees	885.00	885.00
02/29/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-885.00	0.00
02/29/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,458.38	-1,458.38
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	March 2024 Bookkeeping & Administrative Services; Delivery of February 2024 Financial Reports	-Split-	1,458.38	0.00
04/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,453.63	-1,453.63
04/01/2024	Bill	2024155	No	ShaBro Solutions Corp	April 2024 Bookkeeping & Administrative Services; Delivery of March 2024 Financial Reports	-Split-	1,453.63	0.00
04/18/2024	Bill	1011	No	Ashley, Brown & Smith CPA's	FYE 9/30/2023 Audit	Operating Expenditures:Audit Fees	6,620.00	6,620.00
04/23/2024	Bill Payment (Check)		No	Ashley, Brown & Smith CPA's		Bill.com Money Out Clearing	-6,620.00	0.00
04/30/2024	Bill	472-112 INV #1	No	Knott Ebelini Hart	Legal Fees - (March/April 2024) - General	-Split-	1,045.43	1,045.43
05/01/2024	Bill	2024206	No	ShaBro Solutions Corp	May 2024 Bookkeeping & Administrative Services; Delivery of April 2024 Financial Reports	-Split-	1,451.94	2,497.37
05/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,451.94	1,045.43
05/14/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-1,045.43	0.00

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
05/31/2024	Bill	472-112M	No	Knott Ebelini Hart	Legal Fees - (May 2024) - General	-Split-	740.43	740.43
06/01/2024	Bill	2024265	No	ShaBro Solutions Corp	June 2024 Bookkeeping & Administrative Services; Delivery of May 2024 Financial Reports	-Split-	1,457.68	2,198.11
06/03/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,457.68	740.43
06/07/2024	Bill	2024-2025 Renewal	No	Rosier Insurance	Public Officials Liability Policy Effective 7/1/2024	Operating Expenditures:Insurance	4,120.75	4,861.18
06/21/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-740.43	4,120.75
06/28/2024	Bill Payment (Check)	ACH	No	Rosier Insurance		Edison National Checking	-4,120.75	0.00
06/30/2024	Bill	472-112 INV 3	No	Knott Ebelini Hart	Legal Fees - (June 2024) - General	Operating Expenditures:Legal Fees	805.00	805.00
07/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,697.66	-892.66
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	July 2024 Bookkeeping & Administrative Services; Delivery of June 2024 Financial Reports	-Split-	1,697.66	805.00
07/18/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-805.00	0.00
07/31/2024	Bill	472-112 INV 4	No	Knott Ebelini Hart	Legal Fees - (July 2024) - General	-Split-	632.17	632.17
08/01/2024	Bill	4549	No	Horizon Foundation Inc	IDA Contribution 2024 Investment	Non-Operating Expenditures:Horizon Foundation Sponsorship	25,000.00	25,632.17
08/01/2024	Bill	2024	No	Horizon Foundation Inc	IDA Program Investment 2024	Non-Operating Expenditures:Horizon Foundation Sponsorship	50,000.00	75,632.17
08/01/2024	Bill	2024356	No	ShaBro Solutions Corp	August 2024 Bookkeeping & Administrative Services; Delivery of July 2024 Financial Reports	-Split-	1,457.68	77,089.85
08/01/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,457.68	75,632.17
08/21/2024	Bill Payment (Check)		No	Horizon Foundation Inc		Bill.com Money Out Clearing	-75,000.00	632.17
08/21/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-632.17	0.00
08/31/2024	Bill	472-112M INV 4	No	Knott Ebelini Hart	Legal Fees - (August 2024) - General	Operating Expenditures:Legal Fees	1,475.00	1,475.00
09/01/2024	Bill	2024405	No	ShaBro Solutions Corp	September 2024 Bookkeeping & Administrative Services; Delivery of July 2024 Financial Reports	-Split-	1,457.68	2,932.68
09/03/2024	Bill Payment (Check)		No	ShaBro Solutions Corp		Bill.com Money Out Clearing	-1,457.68	1,475.00
09/24/2024	Bill Payment (Check)		No	Knott Ebelini Hart		Bill.com Money Out Clearing	-1,475.00	0.00
09/30/2024	Bill	472-112 INV 5 (Sep)	No	Knott Ebelini Hart	Legal Fees - (September 2024) - General	-Split-	2,970.00	2,970.00

Total for Accounts Payable

\$ -97,695.26

Opening Bal Equity

Beginning Balance

1,206,757.15

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for Opening Bal Equity								
Retained Earnings								
	Beginning Balance							536,749.90
Total for Retained Earnings								
Bond Closing								
02/20/2024	Deposit		No	Lee County Community Charter Schools, LLC	\$12,000,000 IDA Bond Closing	Edison National Money Market	59,225.00	59,225.00
					WIRE TRANSFER CREDIT LEE COUNTY FL INDUSTRIAL DEV 2201 2ND STREET FORT MEYERS F 09 US TRUST OUTGOING WIRE DB300 777 E WISCONSIN AVE MILWAUKEE,WI,XXXX3202 US FFC WIRE TRANSFER CREDIT LEE COUNTY FL INDUSTRIAL DEV 2201 2ND STREET FORT MEYERS F 09 US TRUST OUTGOING WIRE DB300 777 E WISCONSIN AVE MILWAUKEE,WI,53202 US FFC LEE COUNTY INDUSTRIAL DEV RE SHELL POINT OBLIGATED GRP B SERIES 2024A AND 2024B 20240722J1Q5040C0			
07/22/2024	Deposit		No	Shell Point		Edison National Checking	181,487.60	240,712.60
Total for Bond Closing							\$240,712.60	
Interest Income								
10/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	917.80	917.80
10/31/2023	Deposit		No		INTEREST DEPOSIT	Edison National Checking	468.64	1,386.44
10/31/2023	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	104.27	1,490.71
11/01/2023	Journal Entry	Int at maturity	No		Interest Earned at Maturity	-Split-	4,839.43	6,330.14
11/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	921.15	7,251.29
11/28/2023	Journal Entry	Int at maturity	No		Interest Income at rollover	-Split-	2,215.48	9,466.77
11/30/2023	Deposit		No		INTEREST DEPOSIT	Edison National Checking	306.22	9,772.99
11/30/2023	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	104.44	9,877.43
12/12/2023	Journal Entry		No		Interest Earned	-Split-	5,602.41	15,479.84
12/21/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	894.70	16,374.54
12/27/2023	Journal Entry	Int @ maturity	No			-Split-	1,465.92	17,840.46
12/31/2023	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	108.10	17,948.56
12/31/2023	Journal Entry	INTEREST	No		Interest Earned	-Split-	62.27	18,010.83
12/31/2023	Deposit		No		INTEREST DEPOSIT	Edison National Checking	315.10	18,325.93
01/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	926.06	19,251.99

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
01/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Checking	305.61	19,557.60
01/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	108.00	19,665.60
02/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	928.62	20,594.22
02/29/2024	Deposit		No		INTEREST DEPOSIT	Edison National Checking	284.13	20,878.35
02/29/2024	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	130.33	21,008.68
03/20/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	35.88	21,044.56
03/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	841.81	21,886.37
03/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Checking	300.41	22,186.78
03/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	208.81	22,395.59
04/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	866.59	23,262.18
04/30/2024	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	202.40	23,464.58
04/30/2024	Journal Entry	Interest	No		Interest Earned at Maturity	-Split-	5,042.77	28,507.35
04/30/2024	Deposit		No		INTEREST DEPOSIT	Edison National Checking	286.16	28,793.51
05/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	815.17	29,608.68
05/28/2024	Journal Entry	Int at maturity	No		Interest Income at rollover	-Split-	3,199.63	32,808.31
05/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Money Market	223.03	33,031.34
05/31/2024	Deposit		No		INTEREST DEPOSIT	Edison National Checking	302.78	33,334.12
06/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	845.00	34,179.12
06/27/2024	Journal Entry	CD @ Maturity	No			-Split-	4,355.34	38,534.46
06/30/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Checking	253.40	38,787.86
06/30/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Money Market	189.56	38,977.42
07/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	820.43	39,797.85
07/31/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Checking	369.65	40,167.50
07/31/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Money Market	210.20	40,377.70
08/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	850.45	41,228.15
09/02/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Money Market	224.15	41,452.30
09/02/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Checking	558.98	42,011.28
09/21/2024	Journal Entry	INTEREST	No		Interest Earned	-Split-	825.71	42,836.99
09/22/2024	Journal Entry	Int @ Maturity	No		Interest Earned	-Split-	6,273.76	49,110.75
09/27/2024	Journal Entry	Int @ Maturity	No			-Split-	2,861.97	51,972.72
09/30/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Checking	402.06	52,374.78
09/30/2024	Deposit		No		INTEREST DEPOSIT INTEREST DEPOSIT	Edison National Money Market	190.51	52,565.29

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Total for Interest Income							\$52,565.29	
Designated Funds								
Designated for Eco Dev Programs								
09/30/2024	Bill	472-112 INV 5 (Sep)	No	Knott Ebelini Hart	Legal Fees - (September 2024) - Future Makers Grant	Accounts Payable	385.00	385.00
Total for Designated for Eco Dev Programs							\$385.00	
Total for Designated Funds							\$385.00	
Miscellaneous								
Other Expenses								
10/01/2023	Bill	2023518	No	ShaBro Solutions Corp	QBO Subscription - September 2023 (IDA)	Accounts Payable	30.00	30.00
10/01/2023	Bill	2023518	No	ShaBro Solutions Corp	Bill.com usage: 8/5/23 - 9/4/23	Accounts Payable	143.14	173.14
10/01/2023	Bill	2023518	No	ShaBro Solutions Corp	QBO Subscription - September 2023 (EFA)	Accounts Payable	30.00	203.14
11/01/2023	Bill	2023582	No	ShaBro Solutions Corp	Bill.com usage: 9/5/23 - 10/4/23	Accounts Payable	145.81	348.95
11/01/2023	Bill	2023582	No	ShaBro Solutions Corp	QBO Subscription - October 2023 (EFA)	Accounts Payable	30.00	378.95
11/01/2023	Bill	2023582	No	ShaBro Solutions Corp	QBO Subscription - October 2023 (IDA)	Accounts Payable	30.00	408.95
12/01/2023	Bill	2023633	No	ShaBro Solutions Corp	Bill.com usage: 10/5/23 - 11/4/23	Accounts Payable	144.12	553.07
12/01/2023	Bill	2023633	No	ShaBro Solutions Corp	QBO Subscription - November 2023 (IDA)	Accounts Payable	30.00	583.07
12/01/2023	Bill	2023633	No	ShaBro Solutions Corp	QBO Subscription - November 2023 (EFA)	Accounts Payable	30.00	613.07
01/01/2024	Bill	2024010	No	ShaBro Solutions Corp	Bill.com usage: 11/5/23 - 12/4/23	Accounts Payable	141.45	754.52
01/01/2024	Bill	2024010	No	ShaBro Solutions Corp	QBO Subscription - December 2023 (IDA)	Accounts Payable	30.00	784.52
01/01/2024	Bill	2024010	No	ShaBro Solutions Corp	QBO Subscription - December 2023 (EFA)	Accounts Payable	30.00	814.52
02/01/2024	Bill	2024037	No	ShaBro Solutions Corp	Bill.com usage: 12/5/23 - 1/4/24	Accounts Payable	143.63	958.15
02/01/2024	Bill	2024037	No	ShaBro Solutions Corp	QBO Subscription - January 2024 (EFA)	Accounts Payable	30.00	988.15
02/01/2024	Bill	2024037	No	ShaBro Solutions Corp	QBO Subscription - January 2024 (IDA)	Accounts Payable	30.00	1,018.15
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	QBO Subscription - February 2024 (EFA)	Accounts Payable	30.00	1,048.15
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	QBO Subscription - February 2024 (IDA)	Accounts Payable	30.00	1,078.15
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	2023 Form 1099-NEC filing	Accounts Payable	4.75	1,082.90
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	Bill.com usage: 1/5/24 - 2/4/24	Accounts Payable	143.63	1,226.53
04/01/2024	Bill	2024155	No	ShaBro Solutions Corp	QBO Subscription - March 2024 (EFA)	Accounts Payable	30.00	1,256.53

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
04/01/2024	Bill	2024155	No	ShaBro Solutions Corp	Bill.com usage: 2/5/24 - 3/4/24	Accounts Payable	143.63	1,400.16
04/01/2024	Bill	2024155	No	ShaBro Solutions Corp	QBO Subscription - March 2024 (IDA)	Accounts Payable	30.00	1,430.16
05/01/2024	Bill	2024206	No	ShaBro Solutions Corp	Bill.com usage: 3/5/24 - 4/4/24	Accounts Payable	141.94	1,572.10
05/01/2024	Bill	2024206	No	ShaBro Solutions Corp	QBO Subscription - April 2024 (IDA)	Accounts Payable	30.00	1,602.10
05/01/2024	Bill	2024206	No	ShaBro Solutions Corp	QBO Subscription - April 2024 (EFA)	Accounts Payable	30.00	1,632.10
06/01/2024	Bill	2024265	No	ShaBro Solutions Corp	Bill.com usage: 4/5/24 - 5/4/24	Accounts Payable	147.68	1,779.78
06/01/2024	Bill	2024265	No	ShaBro Solutions Corp	QBO Subscription - May 2024 (EFA)	Accounts Payable	30.00	1,809.78
06/01/2024	Bill	2024265	No	ShaBro Solutions Corp	QBO Subscription - May 2024 (IDA)	Accounts Payable	30.00	1,839.78
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	QBO Subscription - June 2024 (IDA)	Accounts Payable	30.00	1,869.78
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	Bill.com usage: 5/5/24 - 6/4/24	Accounts Payable	147.68	2,017.46
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	QBO Subscription - June 2024 (EFA)	Accounts Payable	30.00	2,047.46
08/01/2024	Bill	2024356	No	ShaBro Solutions Corp	Bill.com usage: 6/5/24 - 7/4/24	Accounts Payable	147.68	2,195.14
08/01/2024	Bill	2024356	No	ShaBro Solutions Corp	QBO Subscription - July 2024 (EFA)	Accounts Payable	30.00	2,225.14
08/01/2024	Bill	2024356	No	ShaBro Solutions Corp	QBO Subscription - July 2024 (IDA)	Accounts Payable	30.00	2,255.14
09/01/2024	Bill	2024405	No	ShaBro Solutions Corp	QBO Subscription - August 2024 (EFA)	Accounts Payable	30.00	2,285.14
09/01/2024	Bill	2024405	No	ShaBro Solutions Corp	Bill.com usage: 7/5/24 - 8/4/24	Accounts Payable	147.68	2,432.82
09/01/2024	Bill	2024405	No	ShaBro Solutions Corp	QBO Subscription - August 2024 (IDA)	Accounts Payable	30.00	2,462.82
Total for Other Expenses							\$2,462.82	
State Special District Fees								
12/18/2023	Expenditure		No	FL Department of Economic Opportunity	EFA Annual Assessment	Edison National Checking	200.00	200.00
12/18/2023	Expenditure		No	FL Department of Economic Opportunity	IDA Annual Fee	Edison National Checking	200.00	400.00
Total for State Special District Fees							\$400.00	
Total for Miscellaneous							\$2,862.82	
Non-Operating Expenditures								
Horizon Foundation Sponsorship								
08/01/2024	Bill	4549	No	Horizon Foundation Inc	IDA Contribution 2024 Investment	Accounts Payable	25,000.00	25,000.00
08/01/2024	Bill	2024	No	Horizon Foundation Inc	IDA Program Investment 2024	Accounts Payable	50,000.00	75,000.00
Total for Horizon Foundation Sponsorship							\$75,000.00	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Marketing Support								
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	Website SSL Certificate Service	Accounts Payable	239.98	239.98
Total for Marketing Support							\$239.98	
Total for Non-Operating Expenditures							\$75,239.98	
Operating Expenditures								
Administration								
10/01/2023	Bill	2023518	No	ShaBro Solutions Corp	September 2023 Activities reconciled in October 2023	Accounts Payable	1,250.00	1,250.00
11/01/2023	Bill	2023582	No	ShaBro Solutions Corp	October 2023 Activities reconciled in November 2023	Accounts Payable	1,250.00	2,500.00
12/01/2023	Bill	2023633	No	ShaBro Solutions Corp	November 2023 Activities reconciled in December 2023	Accounts Payable	1,250.00	3,750.00
01/01/2024	Bill	2024010	No	ShaBro Solutions Corp	December 2023 Activities reconciled in January 2024	Accounts Payable	1,250.00	5,000.00
02/01/2024	Bill	2024037	No	ShaBro Solutions Corp	January 2024 Activities reconciled in February 2024	Accounts Payable	1,250.00	6,250.00
03/01/2024	Bill	2024092	No	ShaBro Solutions Corp	February 2024 Activities reconciled in March 2024	Accounts Payable	1,250.00	7,500.00
04/01/2024	Bill	2024155	No	ShaBro Solutions Corp	March 2024 Activities reconciled in April 2024	Accounts Payable	1,250.00	8,750.00
05/01/2024	Bill	2024206	No	ShaBro Solutions Corp	April 2024 Activities reconciled in May 2024	Accounts Payable	1,250.00	10,000.00
06/01/2024	Bill	2024265	No	ShaBro Solutions Corp	May 2024 Activities reconciled in June 2024	Accounts Payable	1,250.00	11,250.00
07/01/2024	Bill	2024310	No	ShaBro Solutions Corp	June 2024 Activities reconciled in July 2024	Accounts Payable	1,250.00	12,500.00
08/01/2024	Bill	2024356	No	ShaBro Solutions Corp	July 2024 Activities reconciled in August 2024	Accounts Payable	1,250.00	13,750.00
09/01/2024	Bill	2024405	No	ShaBro Solutions Corp	August 2024 Activities reconciled in September 2024	Accounts Payable	1,250.00	15,000.00
Total for Administration							\$15,000.00	
Audit Fees								
04/18/2024	Bill	1011	No	Ashley, Brown & Smith CPA's	FYE 9/30/2023 Audit	Accounts Payable	6,620.00	6,620.00
Total for Audit Fees							\$6,620.00	
Bank Service Charge								
03/20/2024	Journal Entry	INTEREST	No		W/D penalty	-Split-	42.47	42.47
07/22/2024	Deposit		No		REFUND INCOMING WIRE FEE REFUND INCOMING WIRE FEE	Edison National Checking	-10.00	32.47
07/22/2024	Expenditure		No	PNC Bank	WIRE TRANSFER FEE WIRE TRANSFER FEE	Edison National Checking	10.00	42.47
Total for Bank Service Charge							\$42.47	

Date	Transaction Type	Num	Adj	Name	Memo/Description	Split	Amount	Balance
Insurance								
10/23/2023	Expenditure		No	CSU PRODUCER RES	GL Coverage 2023-2024	Edison National Checking	1,056.30	1,056.30
03/28/2024	Deposit		No	Rosier Insurance	Refund	Edison National Checking	-157.50	898.80
06/07/2024	Bill	2024-2025 Renewal	No	Rosier Insurance	Public Officials Liability Policy Effective 7/1/2024	Accounts Payable	4,120.75	5,019.55
Total for Insurance							\$5,019.55	
Legal Fees								
11/10/2023	Bill	472-109 INV 9	No	Knott Ebelini Hart	Legal Fees - (October 2023) - General	Accounts Payable	975.00	975.00
12/06/2023	Bill	472-109 INV 10	No	Knott Ebelini Hart	Legal Fees - (November 2023) - General	Accounts Payable	300.00	1,275.00
12/31/2023	Bill	472-109 INV 11	No	Knott Ebelini Hart	Legal Fees - (December 2023) - General	Accounts Payable	337.50	1,612.50
02/07/2024	Bill	472-109 INV 12	No	Knott Ebelini Hart	Legal Fees - (December 2023 & January 2024) - General	Accounts Payable	885.00	2,497.50
04/30/2024	Bill	472-112 INV #1	No	Knott Ebelini Hart	Legal Fees - (March/April 2024) - General	Accounts Payable	1,025.00	3,522.50
05/31/2024	Bill	472-112M	No	Knott Ebelini Hart	Legal Fees - (May 2024) - General	Accounts Payable	720.00	4,242.50
06/30/2024	Bill	472-112 INV 3	No	Knott Ebelini Hart	Legal Fees - (June 2024) - General	Accounts Payable	805.00	5,047.50
07/31/2024	Bill	472-112 INV 4	No	Knott Ebelini Hart	Legal Fees - (July 2024) - General	Accounts Payable	590.00	5,637.50
08/31/2024	Bill	472-112M INV 4	No	Knott Ebelini Hart	Legal Fees - (August 2024) - General	Accounts Payable	1,475.00	7,112.50
09/30/2024	Bill	472-112 INV 5 (Sep)	No	Knott Ebelini Hart	Legal Fees - (September 2024) - General	Accounts Payable	2,585.00	9,697.50
Total for Legal Fees							\$9,697.50	
Meeting Costs								
04/30/2024	Bill	472-112 INV #1	No	Knott Ebelini Hart	Publication of April cancellation	Accounts Payable	20.43	20.43
05/31/2024	Bill	472-112M	No	Knott Ebelini Hart	Publication of May cancellation	Accounts Payable	20.43	40.86
07/31/2024	Bill	472-112 INV 4	No	Knott Ebelini Hart	Publication Fees - August rescheduled meeting	Accounts Payable	42.17	83.03
Total for Meeting Costs							\$83.03	
Total for Operating Expenditures							\$36,462.55	