

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2020



District Management Services, LLC
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North Park Isle
Balance Sheet
As of 11/30/2020
(In Whole Numbers)

	General Fund	Debt Service Series 2019	Capital Projects Series 2019	General Fixed Assets Account Group	General Long Term Debt	Total
Assets						
Cash - Operating Account	1,068	0	0	0	0	1,068
Revenue Series 2019 #9000	0	1	0	0	0	1
Interest Series 2019 #9001	0	0	0	0	0	0
Reserve Series 2019 #9003	0	765,275	0	0	0	765,275
Acq & Const Series 2019 #9005	0	0	4,382,362	0	0	4,382,362
General Series 2019 #9006	0	0	404,192	0	0	404,192
Costs of Issuance Series 2019 #9007	0	0	0	0	0	0
Accounts Receivable	0	0	0	0	0	0
Prepaid General Liability Insurance	0	0	0	0	0	0
Prepaid Public Officials Insurance	0	0	0	0	0	0
Prepaid Trustee Fees	2,357	0	0	0	0	2,357
Construction Work In Progress	0	0	0	5,993,140	0	5,993,140
Amount Available - Debt Service	0	0	0	0	1,235,754	1,235,754
Amount To Be Provided Debt Service	0	0	0	0	11,159,246	11,159,246
Total Assets	<u>3,425</u>	<u>765,276</u>	<u>4,786,553</u>	<u>5,993,140</u>	<u>12,395,000</u>	<u>23,943,395</u>
Liabilities						
Accounts Payable	30,618	0	0	0	0	30,618
Accounts Payable - Other	0	0	0	0	0	0
Accrue Expenses Payable	0	0	0	0	0	0
Revenue Bond Payable Series 2019	0	0	0	0	12,395,000	12,395,000
Total Liabilities	<u>30,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,395,000</u>	<u>12,425,618</u>
Fund Equity & Other Capital Contribution						
Fund Balance - All Other Reserves	0	769,310	5,669,737	0	0	6,439,047
Fund Balance - Unreserved	0	0	0	0	0	0
Investment In General Fixed Assets	0	0	0	5,993,140	0	5,993,140
Other	(27,193)	(4,034)	(883,183)	0	0	(914,411)
Total Fund Equity & Other Capital Contribution	<u>(27,193)</u>	<u>765,276</u>	<u>4,786,553</u>	<u>5,993,140</u>	<u>0</u>	<u>11,517,777</u>
Total Liabilities & Fund Equity	<u>3,425</u>	<u>765,276</u>	<u>4,786,553</u>	<u>5,993,140</u>	<u>12,395,000</u>	<u>23,943,395</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2020 Through 11/30/2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O & M Assessments - Off Roll	211,325	0	(211,325)	(100)%
Contributions & Donations From Private Sources				
Developer Contribution	0	6,472	6,472	0 %
Total Revenues	<u>211,325</u>	<u>6,472</u>	<u>(204,853)</u>	<u>(97)%</u>
Expenditures				
Legislative				
Supervisor Fees	4,000	800	3,200	80 %
Financial & Administrative				
District Manager	32,000	19,000	13,000	41 %
District Engineer	4,000	0	4,000	100 %
Disclosure Report	7,200	0	7,200	100 %
Trustee Fees	8,000	673	7,327	92 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	5,900	26	5,874	100 %
Postage, Phone, Faxes, Copies	150	3	147	98 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	2,000	5,165	(3,165)	(158)%
Bank Fees	300	15	285	95 %
Dues, Licenses, & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,200	1,800	(600)	(50)%
ADA Website Compliance	1,800	0	1,800	100 %
Legal Council				
District Counsel	5,000	882	4,118	82 %
Water Utility Services				
Water Utility Services	5,000	0	5,000	100 %
Utility Services				
Street Lights	50,000	0	50,000	100 %
Other Physical Environment				
Waterway Management Program - Contract	12,000	0	12,000	100 %
Irrigation Maintenance	5,000	0	5,000	100 %
General, Property & Casualty Insurance	6,000	2,819	3,181	53 %
Landscaping - Contract	50,000	0	50,000	100 %
Total Expenditures	<u>211,325</u>	<u>33,665</u>	<u>177,660</u>	<u>84 %</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2020 Through 11/30/2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Excess of Revenues Over (Under) Expenditures	0	(27,193)	(27,193)	0 %
Fund Balance. End of Period	0	(27,193)	(27,193)	0 %

North Park Isle
Statement of R & E
200 - Debt Service Series 2019
From 10/1/2020 Through 11/30/2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assessments - Off Roll	763,363	0	(763,363)	(100)%
Interest Earnings				
Interest Earnings	0	9	9	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	274,549	274,549	0 %
Total Revenues	763,363	274,558	(488,805)	(64)%
Expenditures				
Debt Service Payments				
Debt Service Interest	553,363	278,584	274,779	50 %
Debt Service Principal	210,000	0	210,000	100 %
Total Expenditures	763,363	278,584	484,779	64 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(8)	(8)	0 %
Total Other Financing Sources	0	(8)	(8)	0 %
Excess of Revenues Over (Under) Expenditures	0	(4,034)	(4,034)	0 %
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves				
	0	769,310	769,310	0 %
Total Fund Balance. Beginning of Period	0	769,310	769,310	0 %
Fund Balance. End of Period	0	765,276	765,276	0 %

North Park Isle
Statement of R & E
300 - Capital Projects Series 2019
From 10/1/2020 Through 11/30/2020
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	57	57	0 %
Total Revenues	0	57	57	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	883,248	(883,248)	0 %
Total Expenditures	0	883,248	(883,248)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	8	8	0 %
Total Other Financing Sources	0	8	8	0 %
Excess of Revenues Over (Under) Expenditures	0	(883,183)	(883,183)	0 %
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves	0	5,669,737	5,669,737	0 %
Total Fund Balance. Beginning of Period	0	5,669,737	5,669,737	0 %
Fund Balance. End of Period	0	4,786,553	4,786,553	0 %

North Park Isle
Statement of R & E
900 - General Fixed Assets Account Group
From 10/1/2020 Through 11/30/2020
(In Whole Numbers)

	<u>Total Budget - Original</u>	<u>Current Period Actual</u>	<u>YTD Budget Variance - Original</u>	<u>Percent Total Budget Remaining - Original</u>
Fund Balance. Beginning of Period				
Investment In General Fixed Assets	<u>0</u>	<u>5,993,140</u>	<u>5,993,140</u>	<u>0 %</u>
Total Fund Balance. Beginning of Period	<u>0</u>	<u>5,993,140</u>	<u>5,993,140</u>	<u>0 %</u>
Fund Balance. End of Period	<u>0</u>	<u>5,993,140</u>	<u>5,109,892</u>	<u>0 %</u>

North Park Isle
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Bank Balance	1,468.09
Less Outstanding Checks/Vouchers	400.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	1,068.09
Balance Per Books	<u>1,068.09</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

**North Park Isle
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1079	11/1/2020	System Generated Check/Voucher	200.00	Nicholas J. Dister
1080	11/1/2020	System Generated Check/Voucher	200.00	Ryan Motko
Outstanding Checks/Vouchers			400.00	

**North Park Isle
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11/30/2020

Reconciliation Date: 11/30/2020

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1075	11/1/2020	System Generated Check/Voucher	200.00	Alberto Viera
1076	11/1/2020	System Generated Check/Voucher	5,125.00	Egis Insurance Advisors, LLC
1077	11/1/2020	System Generated Check/Voucher	200.00	Jeffery S. Hills
1078	11/1/2020	System Generated Check/Voucher	2,925.00	Meritus Districts
1081	11/1/2020	System Generated Check/Voucher	200.00	Steven K. Luce
1082	11/1/2020	System Generated Check/Voucher	291.50	Straley Robin Vericker
1083	11/1/2020	System Generated Check/Voucher	1,815.72	Times Publishing Company
1084	11/5/2020	System Generated Check/Voucher	900.00	Meritus Districts
1085	11/5/2020	System Generated Check/Voucher	2,636.00	Straley Robin Vericker
Cleared Checks/Vouchers			14,293.22	
			14,293.22	