

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
April 30, 2021



District Management Services, LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
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North Park Isle
Balance Sheet
As of 4/30/2021
(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	519	0	0	0	0	519
Revenue Series 2019 #9000	0	0	0	0	0	0
Interest Series 2019 #9001	0	278,584	0	0	0	278,584
Sinking Fund Series 2019 #9002	0	210,000	0	0	0	210,000
Reserve Series 2019 #9003	0	765,275	0	0	0	765,275
Acq & Const Series 2019 #9005	0	0	43,666	0	0	43,666
General Series 2019 #9006	0	1	0	0	0	1
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	673	0	0	0	0	673
Construction Work In Progress	0	0	0	10,736,118	0	10,736,118
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>1,193</u>	<u>1,253,861</u>	<u>43,666</u>	<u>10,736,118</u>	<u>12,395,000</u>	<u>24,429,838</u>
Liabilities						
Accounts Payable	6,584	0	0	0	0	6,584
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>6,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,395,000</u>	<u>12,401,584</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	10,736,118	0	10,736,118
Other	(5,391)	484,550	(5,626,071)	0	0	(5,146,911)
Total Fund Equity & Other Capital Contribution	<u>(5,391)</u>	<u>1,253,861</u>	<u>43,666</u>	<u>10,736,118</u>	<u>0</u>	<u>12,028,254</u>
Total Liabilities & Fund Equity	<u>1,193</u>	<u>1,253,861</u>	<u>43,666</u>	<u>10,736,118</u>	<u>12,395,000</u>	<u>24,429,838</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2020 Through 4/30/2021
(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	45,764	45,764	0 %
Total Revenues	211,325	45,764	(165,561)	(78)%
Expenditures				
Legislative				
Supervisor Fees	4,000	2,600	1,400	35 %
Financial & Administrative				
District Manager	32,000	25,979	6,022	19 %
District Engineer	4,000	2,636	1,365	34 %
Disclosure Report	7,200	900	6,300	88 %
Trustee Fees	8,000	2,357	5,643	71 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	5,900	526	5,374	91 %
Postage, Phone, Faxes, Copies	150	14	136	91 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	2,000	5,165	(3,165)	(158)%
Bank Fees	300	90	210	70 %
Dues, Licenses, & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,200	1,050	150	13 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Council				
District Counsel	5,000	3,039	1,961	39 %
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	211,325	51,155	160,170	76 %

North Park Isle
 Statement of R & E
 001 - General Fund
 From 10/1/2020 Through 4/30/2021
 (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	(5,391)	(5,391)	0 %
Fund Balance. End of Period	0	(5,391)	(5,391)	0 %

North Park Isle
Statement of R & E
200 - Debt Service Series 2019
From 10/1/2020 Through 4/30/2021
(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	488,583	(274,780)	(37)%
Interest Earnings				
Interest Earnings	0	29	29	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	274,549	274,549	0 %
Total Revenues	<u>763,363</u>	<u>763,161</u>	<u>(202)</u>	<u>(0)%</u>
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	<u>763,363</u>	<u>278,584</u>	<u>484,779</u>	<u>64 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(27)	(27)	0 %
Total Other Financing Sources	<u>0</u>	<u>(27)</u>	<u>(27)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>484,550</u>	<u>484,550</u>	<u>0 %</u>
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves	0	769,310	769,310	0 %
Total Fund Balance. Beginning of Period	<u>0</u>	<u>769,310</u>	<u>769,310</u>	<u>0 %</u>
Fund Balance. End of Period	<u>0</u>	<u>1,253,861</u>	<u>1,253,861</u>	<u>0 %</u>

North Park Isle
Statement of R & E
300 - Capital Projects Series 2019
From 10/1/2020 Through 4/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	129	129	0 %
Total Revenues	<u>0</u>	<u>129</u>	<u>129</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	5,626,226	(5,626,226)	0 %
Total Expenditures	<u>0</u>	<u>5,626,226</u>	<u>(5,626,226)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	27	27	0 %
Total Other Financing Sources	<u>0</u>	<u>27</u>	<u>27</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(5,626,071)</u>	<u>(5,626,071)</u>	<u>0 %</u>
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves	0	5,669,737	5,669,737	0 %
Total Fund Balance. Beginning of Period	<u>0</u>	<u>5,669,737</u>	<u>5,669,737</u>	<u>0 %</u>
Fund Balance. End of Period	<u>0</u>	<u>43,666</u>	<u>43,666</u>	<u>0 %</u>

North Park Isle
Statement of R & E
900 - General Fixed Assets Account Group
From 10/1/2020 Through 4/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance. Beginning of Period				
Investment In General Fixed Assets	0	10,736,118	10,736,118	0 %
Total Fund Balance. Beginning of Period	0	10,736,118	10,736,118	0 %
Fund Balance. End of Period	0	10,736,118	5,109,892	0 %

North Park Isle
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 04/30/2021
Reconciliation Date: 4/30/2021
Status: Locked

Bank Balance	719.41
Less Outstanding Checks/Vouchers	200.00
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	519.41
Balance Per Books	<u>519.41</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: 04/30/2021
Reconciliation Date: 4/30/2021
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1106	4/22/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
Outstanding Checks/Vouchers			200.00	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 04/30/2021

Reconciliation Date: 4/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1093	2/18/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1103	4/22/2021	System Generated Check/Voucher	200.00	Alberto Viera
1104	4/22/2021	System Generated Check/Voucher	200.00	Jeffery S. Hills
1105	4/22/2021	System Generated Check/Voucher	2,550.00	Meritus Districts
1107	4/22/2021	System Generated Check/Voucher	200.00	Ryan Motko
1108	4/22/2021	System Generated Check/Voucher	200.00	Steven K. Luce
1109	4/22/2021	System Generated Check/Voucher	595.15	Straley Robin Vericker
CD013	4/30/2021	April Bank Fee	<u>15.00</u>	
Cleared Checks/Vouchers			<u>4,160.15</u>	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 04/30/2021
Reconciliation Date: 4/30/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
1326	4/14/2021	Developer Funding - 04.14.21	<u>4,276.15</u>	
Cleared Deposits			<u>4,276.15</u>	