

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
September 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 9/30/2021
(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	76,056	0	0	0	0	76,056
Revenue Series 2019 #9000	0	148,646	0	0	0	148,646
Interest Series 2019 #9001	0	0	0	0	0	0
Sinking Fund Series 2019 #9002	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	1,063	0	0	1,063
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	3,030	0	0	0	0	3,030
Construction Work In Progress	0	0	0	10,778,743	0	10,778,743
Amount Available - Debt Service	0	0	0	0	1,235,754	1,235,754
Amount To Be Provided Debt Service	0	0	0	0	10,949,246	10,949,246
Total Assets	<u>79,087</u>	<u>913,922</u>	<u>1,063</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>23,957,814</u>
Liabilities						
Accounts Payable	234	0	0	0	0	234
Accounts Payable - Other	2	0	0	0	0	2
Accrue Expenses Payable	0	0	0	0	0	0
Revenue Bond Payable Series 2019	0	0	0	0	12,185,000	12,185,000
Total Liabilities	<u>236</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,185,000</u>	<u>12,185,236</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	10,778,743	0	10,778,743
Other	78,851	144,612	(5,668,674)	0	0	(5,445,212)
Total Fund Equity & Other Capital Contribution	<u>78,851</u>	<u>913,922</u>	<u>1,063</u>	<u>10,778,743</u>	<u>0</u>	<u>11,772,578</u>
Total Liabilities & Fund Equity	<u>79,087</u>	<u>913,922</u>	<u>1,063</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>23,957,814</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2020 Through 9/30/2021
(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	104,790	(106,535)	(50)%
Contributions & Donations From Private Sources				
Developer Contribution	0	74,705	74,705	0 %
Total Revenues	211,325	179,496	(31,829)	(15)%
Expenditures				
Legislative				
Supervisor Fees	4,000	5,000	(1,000)	(25)%
Financial & Administrative				
District Manager	32,000	33,479	(1,479)	(5)%
District Engineer	4,000	3,147	854	21 %
Disclosure Report	7,200	900	6,300	88 %
Trustee Fees	8,000	4,041	3,959	49 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	5,900	2,926	2,974	50 %
Postage, Phone, Faxes, Copies	150	54	96	64 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	2,000	7,244	(5,244)	(262)%
Bank Fees	300	135	165	55 %
Dues, Licenses, & Fees	175	175	0	0 %
Office Supplies	100	30	70	70 %
Website Administration	1,200	1,200	0	0 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Council				
District Counsel	5,000	6,885	(1,885)	(38)%
Water Utility Services				
Water Utility Services	5,000	0	5,000	100 %
Utility Services				
Street Lights	50,000	1,650	48,350	97 %
Other Physical Environment				
Waterway Management Program - Contract	12,000	12,530	(530)	(4)%
Irrigation Maintenance	5,000	0	5,000	100 %
General, Property & Casualty Insurance	6,000	2,819	3,181	53 %
Landscaping - Contract	50,000	14,625	35,375	71 %
Total Expenditures	211,325	100,645	110,680	52 %

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2020 Through 9/30/2021
(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	78,851	78,851	0 %
Fund Balance. End of Period	0	78,851	78,851	0 %

North Park Isle
Statement of R & E
200 - Debt Service Series 2019
From 10/1/2020 Through 9/30/2021
(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	637,228	(126,135)	(17)%
Interest Earnings				
Interest Earnings	0	49	49	0 %
Contributions & Donations From Private Sources				
Developer Contribution	0	274,549	274,549	0 %
Total Revenues	<u>763,363</u>	<u>911,827</u>	<u>148,464</u>	<u>19 %</u>
Expenditures				
Debt Service Payments				
Debt Service Interest	553,363	557,169	(3,806)	(1)%
Debt Service Principal	210,000	210,000	0	0 %
Total Expenditures	<u>763,363</u>	<u>767,169</u>	<u>(3,806)</u>	<u>(0)%</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(46)	(46)	0 %
Total Other Financing Sources	<u>0</u>	<u>(46)</u>	<u>(46)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>144,612</u>	<u>144,612</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>913,922</u>	<u>913,922</u>	<u>0 %</u>

North Park Isle
Statement of R & E
300 - Capital Projects Series 2019
From 10/1/2020 Through 9/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	130	130	0 %
Total Revenues	<u>0</u>	<u>130</u>	<u>130</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	5,668,851	(5,668,851)	0 %
Total Expenditures	<u>0</u>	<u>5,668,851</u>	<u>(5,668,851)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	46	46	0 %
Total Other Financing Sources	<u>0</u>	<u>46</u>	<u>46</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(5,668,674)</u>	<u>(5,668,674)</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>1,063</u>	<u>1,063</u>	<u>0 %</u>

North Park Isle
Statement of R & E
900 - General Fixed Assets Account Group
From 10/1/2020 Through 9/30/2021
(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	10,778,743	10,778,743	0 %
Total Fund Balance. Beginning of Period	0	10,778,743	10,778,743	0 %
Fund Balance. End of Period	0	10,778,743	5,109,892	0 %

**North Park Isle
Reconcile Cash Accounts**

Summary

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 09/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

Bank Balance	76,456.23
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	76,056.23
Balance Per Books	<u>76,056.23</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: 09/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1133	8/9/2021	System Generated Check/Voucher	200.00	Ryan Motko
1146	8/19/2021	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: 09/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1123	7/15/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1132	8/9/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1134	8/9/2021	System Generated Check/Voucher	445.50	Stantec Consulting services Inc.
1144	8/19/2021	System Generated Check/Voucher	1,608.88	Meritus Districts
1145	8/19/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1152	9/2/2021	System Generated Check/Voucher	1,605.35	Meritus Districts
1153	9/2/2021	System Generated Check/Voucher	1,234.50	Straley Robin Vericker
1154	9/9/2021	System Generated Check/Voucher	2,363.00	Cypress Creek Aquatics, Inc.
1155	9/9/2021	System Generated Check/Voucher	3,250.00	Yellowstone Landscape
1156	9/23/2021	System Generated Check/Voucher	25.47	Tampa Electric
Cleared Checks/Vouchers			11,132.70	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 09/30/2021

Reconciliation Date: 9/30/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
10019564	8/30/2021	Off Roll Assessments - 08.30.21	23,160.20	
10019566	8/30/2021	Off Roll Assessments - 08.30.21	11,845.82	
			<hr/>	
Cleared Deposits			35,006.02	
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