

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2021



District Management Services, LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

North Park Isle
Balance Sheet
As of 10/31/2021
(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	89,458	0	0	0	0	89,458
Revenue Series 2019 #9000	0	367,524	0	0	0	367,524
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	1,066	0	0	1,066
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	2,694	0	0	0	0	2,694
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>92,152</u>	<u>1,132,800</u>	<u>1,066</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>24,189,761</u>
Liabilities						
Accounts Payable	1,500	0	0	0	0	1,500
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>1,502</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,185,000</u>	<u>12,186,502</u>
Fund Equity & Other Capital Contribution						
Fund Balance - All Other Reserves	78,421	0	0	0	0	78,421
Fund Balance - Unreserved	0	913,922	1,063	0	0	914,985
Investment In General Fixed Assets	0	0	0	10,778,743	0	10,778,743
Other	12,229	218,878	4	0	0	231,110
Total Fund Equity & Other Capital Contribution	<u>90,650</u>	<u>1,132,800</u>	<u>1,066</u>	<u>10,778,743</u>	<u>0</u>	<u>12,003,259</u>
Total Liabilities & Fund Equity	<u>92,152</u>	<u>1,132,800</u>	<u>1,066</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>24,189,761</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2021 Through 10/31/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
O & M Assessments - Off Roll	0	2,278	2,278	0 %
Special Assessments - Service Charges				
O & M Assessments - Off Roll	211,325	20,502	(190,823)	(90)%
Total Revenues	211,325	22,781	(188,544)	(89)%
Expenditures				
Legislative				
Supervisor Fees	4,200	800	3,400	81 %
Financial & Administrative				
District Manager	32,000	1,500	30,500	95 %
District Engineer	5,000	0	5,000	100 %
Disclosure Report	7,200	0	7,200	100 %
Trustee Fees	8,000	337	7,663	96 %
Accounting Services	6,750	0	6,750	100 %
Auditing Services	4,400	0	4,400	100 %
Postage, Phone, Faxes, Copies	150	19	131	88 %
Public Officials Insurance	2,537	0	2,537	100 %
Legal Advertising	2,000	0	2,000	100 %
Bank Fees	300	0	300	100 %
Dues, Licenses, & Fees	188	175	13	7 %
Office Supplies	100	0	100	100 %
Website Administration	1,200	100	1,100	92 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Council				
District Counsel	5,000	0	5,000	100 %
Water Utility Services				
Water Utility Services	5,000	0	5,000	100 %
Utility Services				
Street Lights	52,500	26	52,474	100 %
Other Physical Environment				
Waterway Management Program - Contract	12,000	2,363	9,637	80 %
Irrigation Maintenance	5,000	0	5,000	100 %
General, Property & Casualty Insurance	6,000	0	6,000	100 %
Janitorial Service	1,650	0	1,650	100 %
Pool Maintenance	2,250	0	2,250	100 %
Landscaping - Contract	46,100	3,733	42,367	92 %
Total Expenditures	211,325	10,552	200,773	95 %

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2021 Through 10/31/2021
(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	12,229	12,229	0 %
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves	0	78,421	78,421	0 %
Total Fund Balance. Beginning of Period	0	78,421	78,421	0 %
Fund Balance. End of Period	0	90,650	90,650	0 %

North Park Isle
Statement of R & E
200 - Debt Service Series 2019
From 10/1/2021 Through 10/31/2021
(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	760,659	218,877	(541,782)	(71)%
Interest Earnings				
Interest Earnings	0	4	4	0 %
Total Revenues	<u>760,659</u>	<u>218,882</u>	<u>(541,777)</u>	<u>(71)%</u>
Expenditures				
Debt Service Payments				
Debt Service Interest	545,659	0	545,659	100 %
Debt Service Principal	215,000	0	215,000	100 %
Total Expenditures	<u>760,659</u>	<u>0</u>	<u>760,659</u>	<u>100 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(4)	(4)	0 %
Total Other Financing Sources	<u>0</u>	<u>(4)</u>	<u>(4)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>218,878</u>	<u>218,878</u>	<u>0 %</u>
Fund Balance. Beginning of Period				
Fund Balance - Unreserved	0	913,922	913,922	0 %
Total Fund Balance. Beginning of Period	<u>0</u>	<u>913,922</u>	<u>913,922</u>	<u>0 %</u>
Fund Balance. End of Period	<u>0</u>	<u>1,132,800</u>	<u>1,132,800</u>	<u>0 %</u>

North Park Isle
Statement of R & E
300 - Capital Projects Series 2019
From 10/1/2021 Through 10/31/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0	0	0	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	4	4	0 %
Total Other Financing Sources	0	4	4	0 %
Excess of Revenues Over (Under) Expenditures	0	4	4	0 %
Fund Balance. Beginning of Period				
Fund Balance - Unreserved	0	1,063	1,063	0 %
Total Fund Balance. Beginning of Period	0	1,063	1,063	0 %
Fund Balance. End of Period	0	1,066	1,066	0 %

North Park Isle
Statement of R & E
900 - General Fixed Assets Account Group
From 10/1/2021 Through 10/31/2021
(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	10,778,743	0 %

North Park Isle
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Bank Balance	67,477.37
Less Outstanding Checks/Vouchers	800.00
Plus Deposits in Transit	22,780.51
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	89,457.88
Balance Per Books	<u>89,457.88</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: 10/31/2021

Reconciliation Date: 10/31/2021

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
1165	10/22/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1166	10/22/2021	System Generated Check/Voucher	200.00	Ryan Motko
Outstanding Checks/Vouchers			800.00	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 10/31/2021

Reconciliation Date: 10/31/2021

Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
10019752	10/26/2021	Off Roll Assessments - 10.26.21	20,502.47	
10019754	10/26/2021	Off Roll Assessments - 10.26.21	2,278.04	
			<hr/>	
Outstanding Deposits			22,780.51	
			<hr/> <hr/>	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 10/31/2021

Reconciliation Date: 10/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1157	10/1/2021	System Generated Check/Voucher	1,618.54	Meritus Districts
1158	10/1/2021	System Generated Check/Voucher	233.80	Straley Robin Vericker
1159	10/8/2021	System Generated Check/Voucher	2,363.00	Cypress Creek Aquatics, Inc.
1160	10/8/2021	System Generated Check/Voucher	175.00	Florida Department of Economic Opportunity
1161	10/8/2021	System Generated Check/Voucher	3,250.00	Yellowstone Landscape
1162	10/19/2021	System Generated Check/Voucher	429.98	Times Publishing Company
1163	10/19/2021	System Generated Check/Voucher	482.96	Yellowstone Landscape
1164	10/22/2021	System Generated Check/Voucher	200.00	Alberto Viera
1167	10/22/2021	System Generated Check/Voucher	200.00	Steven K. Luce
1168	10/22/2021	System Generated Check/Voucher	25.58	Tampa Electric
Cleared Checks/Vouchers			8,978.86	
			8,978.86	