

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
November 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 11/30/2021
(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	123,457	0	0	0	0	123,457
Revenue Series 2019 #9000	0	315,581	0	0	0	315,581
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	1,070	0	0	1,070
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	2,357	0	0	0	0	2,357
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>125,814</u>	<u>1,080,857</u>	<u>1,070</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>24,171,484</u>
Liabilities						
Accounts Payable	9,219	0	0	0	0	9,219
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>9,221</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,185,000</u>	<u>12,194,221</u>
Fund Equity & Other Capital Contribution						
Fund Balance - All Other Reserves	73,116	0	0	0	0	73,116
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	43,477	166,935	8	0	0	210,419
Total Fund Equity & Other Capital Contribution	<u>116,592</u>	<u>1,080,857</u>	<u>1,070</u>	<u>10,778,743</u>	<u>0</u>	<u>11,977,263</u>
Total Liabilities & Fund Equity	<u>125,814</u>	<u>1,080,857</u>	<u>1,070</u>	<u>10,778,743</u>	<u>12,185,000</u>	<u>24,171,484</u>

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2021 Through 11/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
O & M Assessments - Off Roll	0	2,278	2,278	0 %
Special Assessments - Service Charges				
O & M Assessments - Off Roll	211,325	66,291	(145,034)	(69)%
Total Revenues	211,325	68,569	(142,756)	(68)%
Expenditures				
Legislative				
Supervisor Fees	4,200	1,800	2,400	57 %
Financial & Administrative				
District Manager	32,000	5,700	26,300	82 %
District Engineer	5,000	0	5,000	100 %
Disclosure Report	7,200	0	7,200	100 %
Trustee Fees	8,000	673	7,327	92 %
Accounting Services	6,750	300	6,450	96 %
Auditing Services	4,400	29	4,371	99 %
Postage, Phone, Faxes, Copies	150	46	104	69 %
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	300	900	75 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Council				
District Counsel	5,000	877	4,123	82 %
Water Utility Services				
Water Utility Services	5,000	0	5,000	100 %
Utility Services				
Street Lights	52,500	51	52,449	100 %
Other Physical Environment				
Waterway Management Program - Contract	12,000	4,726	7,274	61 %
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	8,915	37,185	81 %
Total Expenditures	211,325	25,093	186,232	88 %

North Park Isle
Statement of R & E
001 - General Fund
From 10/1/2021 Through 11/30/2021
(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	43,477	43,477	0 %
Fund Balance. Beginning of Period				
Fund Balance - All Other Reserves	0	73,116	73,116	0 %
Total Fund Balance. Beginning of Period	0	73,116	73,116	0 %
Fund Balance. End of Period	0	116,592	116,592	0 %

North Park Isle
Statement of R & E
200 - Debt Service Series 2019
From 10/1/2021 Through 11/30/2021
(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	760,659	441,712	(318,947)	(42)%
Interest Earnings				
Interest Earnings	0	9	9	0 %
Total Revenues	<u>760,659</u>	<u>441,721</u>	<u>(318,938)</u>	<u>(42)%</u>
Expenditures				
Debt Service Payments				
Debt Service Interest	545,659	274,778	270,881	50 %
Debt Service Principal	215,000	0	215,000	100 %
Total Expenditures	<u>760,659</u>	<u>274,778</u>	<u>485,881</u>	<u>64 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(8)	(8)	0 %
Total Other Financing Sources	<u>0</u>	<u>(8)</u>	<u>(8)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>166,935</u>	<u>166,935</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>1,080,857</u>	<u>1,080,857</u>	<u>0 %</u>

North Park Isle
Statement of R & E
300 - Capital Projects Series 2019
From 10/1/2021 Through 11/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	0	0	0 %
Total Revenues	0	0	0	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)	0	8	8	0 %
Expenditures				
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	1,070	1,070	0 %

North Park Isle
Statement of R & E
900 - General Fixed Assets Account Group
From 10/1/2021 Through 11/30/2021
(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	10,778,743	0 %

North Park Isle
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 11/30/2021
Reconciliation Date: 11/30/2021
Status: Locked

Bank Balance	123,456.78
Less Outstanding Checks/Vouchers	0.00
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	123,456.78
Balance Per Books	<u>123,456.78</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: 11/30/2021

Reconciliation Date: 11/30/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
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
1169	11/2/2021	System Generated Check/Voucher	1,916.08	Meritus Districts
1170	11/5/2021	System Generated Check/Voucher	1,500.00	ADA Site Compliance
1171	11/5/2021	System Generated Check/Voucher	2,363.00	Cypress Creek Aquatics, Inc.
1172	11/5/2021	System Generated Check/Voucher	29.00	Grau and Associates
1173	11/5/2021	System Generated Check/Voucher	3,250.00	Yellowstone Landscape
1174	11/15/2021	System Generated Check/Voucher	200.00	Kelly Ann Evans
1175	11/15/2021	System Generated Check/Voucher	200.00	Nicholas J. Dister
1176	11/15/2021	System Generated Check/Voucher	200.00	Ryan Motko
1177	11/15/2021	System Generated Check/Voucher	200.00	Steven K. Luce
1178	11/15/2021	System Generated Check/Voucher	1,931.86	Yellowstone Landscape
Cleared Checks/Vouchers			12,589.94	
			12,589.94	

North Park Isle
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash - Operating Account

Reconciliation ID: 11/30/2021

Reconciliation Date: 11/30/2021

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
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	
21076	11/1/2021	Off Roll Assessments - 11.01.21	23,160.20	
581021442	11/10/2021	Off Roll Assessments - 11.10.21	18,983.77	
581021443	11/10/2021	Off Roll Assessments - 11.10.21	3,644.87	
			<hr/>	
Cleared Deposits			68,569.35	
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