

Park East Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 2022



Inframark LLC
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
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Park East CDD
 Balance Sheet
 As of 6/30/2022
 (In Whole Numbers)

	General Fund	General Fixed Assets	General Long-Term Debt	Total
Assets				
Cash-Operating Account	1,402	0	0	1,402
Revenue Series 2021 #2000	0	0	0	93
Interest Series 2021 #2001	0	0	0	0
Reserve Series 2021 #2003	0	0	0	360,930
Acq & Const Series 2021 Amenity #2005	0	0	0	750,205
Acq & Const Series 2021 #2006	0	0	0	7,675,524
Costs of Issuance Series 2021 #2007	0	0	0	0
Construction Work in Progress	0	4,152,983	0	4,152,983
Amount To Be Provided-Debt Service	0	0	13,070,000	13,070,000
Total Assets	<u>1,402</u>	<u>4,152,983</u>	<u>13,070,000</u>	<u>26,011,137</u>
Liabilities				
Accounts Payable	34,822	0	0	34,822
Revenue Bonds Payable Series 2021	0	0	13,070,000	13,070,000
Total Liabilities	<u>34,822</u>	<u>0</u>	<u>13,070,000</u>	<u>13,104,822</u>
Fund Equity & Other Credits				
Investment in General Fixed Assets	0	4,152,983	0	4,152,983
Other	(33,419)	0	0	8,753,332
Total Fund Equity & Other Credits	<u>(33,419)</u>	<u>4,152,983</u>	<u>0</u>	<u>12,906,315</u>
Total Liabilities & Fund Equity	<u>1,402</u>	<u>4,152,983</u>	<u>13,070,000</u>	<u>26,011,137</u>

Park East CDD
Statement of Revenues, Expenditures & Changes in Fund Balance - Unposted Transactions Included In Report
001 - General Fund
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget \$ - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Tax Roll	183,155	0	(183,155)	(100)%
Interest Earnings				
Interest Earnings	0	1	1	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0	63,574	63,574	0 %
Total Revenues	<u>183,155</u>	<u>63,575</u>	<u>(119,581)</u>	<u>(65)%</u>
Expenditures				
Legislative				
Supervisor Fees	4,000	5,200	(1,200)	(30)%
Financial & Administrative				
District Manager	30,000	48,200	(18,200)	(61)%
District Engineer	5,000	1,066	3,934	79 %
Disclosure Report	8,400	3,500	4,900	58 %
Trustee Fees	8,000	0	8,000	100 %
Accounting Services	9,000	10,500	(1,500)	(17)%
Auditing Services	6,000	0	6,000	100 %
Postage, Phone, Faxes, Copies	100	6	94	94 %
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	2,500	12,913	(10,413)	(417)%
Bank Fees	150	138	12	8 %
Dues, Licenses, & Fees	175	175	0	0 %
Miscellaneous Fees	130	0	130	100 %
Office Supplies	0	105	(105)	0 %
Email Hosting Vendor	600	125	475	79 %
Website Maintenance	1,500	1,250	250	17 %
ADA Website Compliance	1,900	5,800	(3,900)	(205)%
Legal Counsel				
District Counsel	3,500	8,016	(4,516)	(129)%
Electric Utility Services				
Electric Utility Services-All Others	36,500	0	36,500	100 %
Water-Sewer Combination Services				
Water Utility Services	500	0	500	100 %
Other Physical Environment				
Garbage Collection	1,000	0	1,000	100 %
Property & Casualty Insurance	6,000	0	6,000	100 %
Waterway Management Contract	10,000	0	10,000	100 %
Landscape Maintenance-Contract	32,000	0	32,000	100 %
Landscape Maintenance-Other	2,400	0	2,400	100 %
Waterway Improvements & Repair	1,000	0	1,000	100 %
Plant Replacement Program	750	0	750	100 %
Irrigation Maintenance	1,000	0	1,000	100 %
Pool Maintenance-Contract	4,000	0	4,000	100 %
Pool Maintenance-Other	400	0	400	100 %
Amenity Center Cleaning & Supplies	2,000	0	2,000	100 %

Park East CDD

Statement of Revenues, Expenditures & Changes in Fund Balance - Unposted Transactions Included In Report
 001 - General Fund
 From 10/1/2021 Through 6/30/2022
 (In Whole Numbers)

	Total Budget \$ - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
Amenity Center Pest Control	400	0	400	100 %
Amenity Center Maintenance & Repair	1,750	0	1,750	100 %
Total Expenditures	<u>183,155</u>	<u>96,994</u>	<u>86,161</u>	<u>47 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(33,419)</u>	<u>(33,419)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(33,419)</u>	<u>(33,419)</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>(33,419)</u></u>	<u><u>(33,419)</u></u>	<u><u>0 %</u></u>

Park East CDD

Statement of Revenues, Expenditures & Changes in Fund Balance - Unposted Transactions Included In Report
 200 - Debt Service Series 2021
 From 10/1/2021 Through 6/30/2022
 (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>
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	0	177,001	177,001	0 %
Interest Earnings				
Interest Earnings	<u>0</u>	<u>99</u>	<u>99</u>	<u>0 %</u>
Total Revenues	<u>0</u>	<u>177,100</u>	<u>177,100</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest	<u>0</u>	<u>177,007</u>	<u>(177,007)</u>	<u>0 %</u>
Total Expenditures	<u>0</u>	<u>177,007</u>	<u>(177,007)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>93</u>	<u>93</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Debt Proceeds				
Bond Proceeds	<u>0</u>	<u>360,930</u>	<u>360,930</u>	<u>0 %</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>360,930</u>	<u>360,930</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>361,023</u>	<u>361,023</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>361,023</u></u>	<u><u>361,023</u></u>	<u><u>0 %</u></u>

Park East CDD

Statement of Revenues, Expenditures & Changes in Fund Balance - Unposted Transactions Included In Report
 300 - Capital Projects Series 2021
 From 10/1/2021 Through 6/30/2022
 (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>
Revenues				
Interest Earnings				
Interest Earnings	0	2,715	2,715	0 %
Total Revenues	<u>0</u>	<u>2,715</u>	<u>2,715</u>	<u>0 %</u>
Expenditures				
Financial & Administrative				
Original Issue Discount	0	(316,802)	316,802	0 %
Underwriters Discount	0	261,400	(261,400)	0 %
Other Physical Environment				
Improvements Other Than Buildings	0	4,152,983	(4,152,983)	0 %
Total Expenditures	<u>0</u>	<u>4,097,580</u>	<u>(4,097,580)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(4,094,866)</u>	<u>(4,094,866)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Debt Proceeds				
Bond Proceeds	0	12,520,595	12,520,595	0 %
Total Other Financing Sources (Uses)	<u>0</u>	<u>12,520,595</u>	<u>12,520,595</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>8,425,729</u>	<u>8,425,729</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>8,425,729</u></u>	<u><u>8,425,729</u></u>	<u><u>0 %</u></u>

Park East CDD

Statement of Revenues, Expenditures & Changes in Fund Balance - Unposted Transactions Included In Report
900 - General Fixed Assets
From 10/1/2021 Through 6/30/2022
(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	0	4,152,983	4,152,983	0 %
Fund Balance, End of Period	<u>0</u>	<u>4,152,983</u>	<u>0</u>	<u>0 %</u>

Park East CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 6/30/2022
Reconciliation Date: 6/30/2022
Status: Locked

Bank Balance	1,402.49
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	1,402.49
Balance Per Books	<u>1,402.49</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Park East CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1012	4/14/2022	System Generated Check/Voucher	1,000.00	Ryan Motko
1020	6/9/2022	System Generated Check/Voucher	200.00	Alberto Viera
1021	6/9/2022	System Generated Check/Voucher	200.00	Nicholas J. Dister
1022	6/9/2022	System Generated Check/Voucher	200.00	Ryan Motko
1023	6/9/2022	System Generated Check/Voucher	200.00	Steven K. Luce
1024	6/9/2022	System Generated Check/Voucher	225.50	Straley Robin Vericker
1025	6/16/2022	System Generated Check/Voucher	432.00	Stantec Consulting Services Inc
Cleared Checks/Vouchers			2,457.50	
			2,457.50	

Park East CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 6/30/2022
Reconciliation Date: 6/30/2022
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR025	6/30/2022	Interest Payment - 6.30.2022	<u>0.02</u>	
Cleared Deposits			<u>0.02</u>	
			<u><u>0.02</u></u>	