

# North Park Isle Community Development District

Financial Statements  
(Unaudited)

Period Ending  
October 31, 2019



District Management Services, LLC  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
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**North Park Isle**  
Balance Sheet  
As of 10/31/2019  
(In Whole Numbers)

	General Fund	Debt Service Series 2019	Capital Projects Series 2019	General Fixed Assets Account Group	General Long Term Debt	Total
<b>Assets</b>						
Cash - Operating Account	759	0	0	0	0	759
Revenue Series 2019 #9000	0	2,182	0	0	0	2,182
Interest Series 2019 #9001	0	468,950	0	0	0	468,950
Reserve Series 2019 #9003	0	765,275	0	0	0	765,275
Acq & Const Series 2019 #9005	0	0	9,297,371	0	0	9,297,371
General Series 2019 #9006	0	0	401,869	0	0	401,869
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
Construction Work In Progress	0	0	0	886,005	0	886,005
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
<b>Total Assets</b>	<u>759</u>	<u>1,236,408</u>	<u>9,699,240</u>	<u>886,005</u>	<u>12,395,000</u>	<u>24,217,412</u>
<b>Liabilities</b>						
Accounts Payable	11,333	0	0	0	0	11,333
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
<b>Total Liabilities</b>	<u>11,333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,395,000</u>	<u>12,406,333</u>
<b>Fund Equity &amp; Other Capital Contribution</b>						
Fund Balance - All Other Reserves	0	1,235,754	9,819,594	0	0	11,055,348
Fund Balance - Unreserved	(9,049)	0	0	0	0	(9,049)
Investment In General Fixed Assets	0	0	0	886,005	0	886,005
Other	(1,525)	654	(120,355)	0	0	(121,226)
<b>Total Fund Equity &amp; Other Capital Contribution</b>	<u>(10,574)</u>	<u>1,236,408</u>	<u>9,699,240</u>	<u>886,005</u>	<u>0</u>	<u>11,811,079</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>759</u>	<u>1,236,408</u>	<u>9,699,240</u>	<u>886,005</u>	<u>12,395,000</u>	<u>24,217,412</u>

**North Park Isle**  
Statement of Revenues & Expenditures  
001 - General Fund  
From 10/1/2019 Through 10/31/2019  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Contributions & Donations From Private Sources				
Developer Contribution	81,125	0	(81,125)	(100)%
<b>Total Revenues</b>	<b>81,125</b>	<b>0</b>	<b>(81,125)</b>	<b>(100)%</b>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	32,000	1,000	31,000	97 %
District Engineer	2,000	0	2,000	100 %
Disclosure Report	8,400	0	8,400	100 %
Trustee Fees	8,200	0	8,200	100 %
Accounting Services	4,500	0	4,500	100 %
Auditing Services	6,500	0	6,500	100 %
Postage, Phone, Faxes, Copies	150	0	150	100 %
Public Officials Insurance	2,500	0	2,500	100 %
Legal Advertising	3,500	0	3,500	100 %
Bank Fees	300	15	285	95 %
Dues, Licenses, & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,800	0	1,800	100 %
Legal Council				
District Council	5,000	335	4,665	93 %
Other Physical Environment				
General, Property & Casualty Insurance	6,000	0	6,000	100 %
<b>Total Expenditures</b>	<b>81,125</b>	<b>1,525</b>	<b>79,600</b>	<b>98 %</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>0</b>	<b>(1,525)</b>	<b>(1,525)</b>	<b>0 %</b>

**North Park Isle**  
Statement of Revenues & Expenditures  
200 - Debt Service Series 2019  
From 10/1/2019 Through 10/31/2019  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Special Assessments - Capital Improvements				
Debt Service Assessments - Off Roll	557,169	0	(557,169)	(100)%
Interest Earnings				
Interest Earnings	0	1,718	1,718	0 %
<b>Total Revenues</b>	<b>557,169</b>	<b>1,718</b>	<b>(555,451)</b>	<b>(100)%</b>
<b>Expenditures</b>				
Debt Service Payments				
Debt Service Interest	557,168	0	557,168	100 %
<b>Total Expenditures</b>	<b>557,168</b>	<b>0</b>	<b>557,168</b>	<b>100 %</b>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	(1,064)	(1,064)	0 %
<b>Total Other Financing Sources</b>	<b>0</b>	<b>(1,064)</b>	<b>(1,064)</b>	<b>0 %</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>1</b>	<b>654</b>	<b>653</b>	<b>65,289 %</b>

**North Park Isle**  
Statement of Revenues & Expenditures  
300 - Capital Projects Series 2019  
From 10/1/2019 Through 10/31/2019  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	13,822	13,822	0 %
Total Revenues	0	13,822	13,822	0 %
<b>Expenditures</b>				
Other Physical Environment				
Improvements Other Than Buildings	0	135,240	(135,240)	0 %
Total Expenditures	0	135,240	(135,240)	0 %
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	1,064	1,064	0 %
Total Other Financing Sources	0	1,064	1,064	0 %
Excess of Revenue Over (Under) Expenditures	0	(120,355)	(120,355)	0 %

**North Park Isle**  
**Reconcile Cash Accounts**

**Summary**

**Cash Account: 10101 Cash - Operating Account**

**Reconciliation ID: 10/31/2019**

**Reconciliation Date: 10/31/2019**

**Status: Locked**

Bank Balance	758.82
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	758.82
Balance Per Books	<u>758.82</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: 10/31/2019**

**Reconciliation Date: 10/31/2019**

**Status: Locked**

**Cleared Checks/Vouchers**

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1033	10/1/2019	System Generated Check/Voucher	401.50	Straley Robin Vericker
1034	10/1/2019	System Generated Check/Voucher	667.72	Times Publishing Company
1035	10/10/2019	System Generated Check/Voucher	175.00	Florida Department of Economic Opportunity
Cleared Checks/Vouchers			1,244.22	

**North Park Isle**  
**Reconcile Cash Accounts**

**Detail**

**Cash Account: 10101 Cash - Operating Account**

**Reconciliation ID: 10/31/2019**

**Reconciliation Date: 10/31/2019**

**Status: Locked**

**Cleared Deposits**

<u>Deposit Number</u>	<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
	CR021	9/11/2019	North Park Isle Development CK 1097	4,218.16
	CR027	10/31/2019	October Bank Activity	<u>(15.00)</u>
Cleared Deposits				<u>4,203.16</u>