

North Park Isle Community Development District

Financial Statements
(Unaudited)

Period Ending
December 31, 2019



District Management Services, LLC
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North Park Isle
Balance Sheet
As of 12/31/2019
(In Whole Numbers)

	General Fund	Debt Service Series 2019	Capital Projects Series 2019	General Fixed Assets Account Group	General Long Term Debt	Total
Assets						
Cash - Operating Account	379	0	0	0	0	379
Revenue Series 2019 #9000	0	3,069	0	0	0	3,069
Interest Series 2019 #9001	0	278,584	0	0	0	278,584
Reserve Series 2019 #9003	0	765,275	0	0	0	765,275
Acq & Const Series 2019 #9005	0	0	9,051,323	0	0	9,051,323
General Series 2019 #9006	0	0	402,798	0	0	402,798
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
Total Assets	<u>379</u>	<u>1,046,929</u>	<u>9,454,122</u>	<u>886,005</u>	<u>12,395,000</u>	<u>23,782,435</u>
Liabilities						
Accounts Payable	9,876	0	0	0	0	9,876
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
Total Liabilities	<u>9,876</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,395,000</u>	<u>12,404,876</u>
Fund Equity & Other Capital Contribution						
Fund Balance - All Other Reserves	0	1,235,754	9,819,594	0	0	11,055,348
Fund Balance - Unreserved	0	0	0	0	0	0
Investment In General Fixed Assets	0	0	0	886,005	0	886,005
Other	(9,497)	(188,825)	(365,473)	0	0	(563,795)
Total Fund Equity & Other Capital Contribution	<u>(9,497)</u>	<u>1,046,929</u>	<u>9,454,122</u>	<u>886,005</u>	<u>0</u>	<u>11,377,559</u>
Total Liabilities & Fund Equity	<u>379</u>	<u>1,046,929</u>	<u>9,454,122</u>	<u>886,005</u>	<u>12,395,000</u>	<u>23,782,435</u>

North Park Isle
Statement of Revenues & Expenditures
001 - General Fund
From 10/1/2019 Through 12/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining Original
Revenues				
Contributions & Donations From Private Sources				
Developer Contribution	81,125	1,133	(79,992)	(99)%
Total Revenues	81,125	1,133	(79,992)	(99)%
Expenditures				
Financial & Administrative				
District Manager	32,000	3,000	29,000	91 %
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	523	5,977	92 %
Postage, Phone, Faxes, Copies	150	3	147	98 %
Public Officials Insurance	2,500	2,306	194	8 %
Legal Advertising	3,500	0	3,500	100 %
Bank Fees	300	60	240	80 %
Dues, Licenses, & Fees	175	175	0	0 %
Office Supplies	100	0	100	100 %
Website Administration	1,800	1,500	300	17 %
Legal Council				
District Council	5,000	244	4,756	95 %
Other Physical Environment				
General, Property & Casualty Insurance	6,000	2,819	3,181	53 %
Total Expenditures	81,125	10,630	70,495	87 %
Excess of Revenue Over (Under) Expenditures	0	(9,497)	(9,497)	0 %
Fund Balance: End of Period	0	(9,497)	(9,497)	0 %

North Park Isle
Statement of Revenues & Expenditures
200 - Debt Service Series 2019
From 10/1/2019 Through 12/31/2019
(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	557,169	0	(557,169)	(100)%
Interest Earnings				
Interest Earnings	0	4,374	4,374	0 %
Total Revenues	<u>557,169</u>	<u>4,374</u>	<u>(552,795)</u>	<u>(99)%</u>
Expenditures				
Debt Service Payments				
Debt Service Interest	557,168	190,366	366,802	66 %
Total Expenditures	<u>557,168</u>	<u>190,366</u>	<u>366,802</u>	<u>66 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	(2,833)	(2,833)	0 %
Total Other Financing Sources	<u>0</u>	<u>(2,833)</u>	<u>(2,833)</u>	<u>0 %</u>
Excess of Revenue Over (Under) Expenditures	<u>1</u>	<u>(188,825)</u>	<u>(188,826)</u>	<u>18,882,603)%</u>
Fund Balance: Beginning of Period	<u>0</u>	<u>1,235,754</u>	<u>1,235,754</u>	<u>0 %</u>
Fund Balance: End of Period	<u><u>1</u></u>	<u><u>1,046,929</u></u>	<u><u>1,046,928</u></u>	<u><u>04,692,778 %</u></u>

North Park Isle
Statement of Revenues & Expenditures
300 - Capital Projects Series 2019
From 10/1/2019 Through 12/31/2019
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	YTD Budget Variance - Original	Percent Total Budget Remaining Original
Revenues				
Interest Earnings				
Interest Earnings	0	36,291	36,291	0 %
Total Revenues	0	36,291	36,291	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	404,597	(404,597)	0 %
Total Expenditures	0	404,597	(404,597)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	2,833	2,833	0 %
Total Other Financing Sources	0	2,833	2,833	0 %
Excess of Revenue Over (Under) Expenditures	0	(365,473)	(365,473)	0 %
Fund Balance: Beginning of Period	0	9,819,594	9,819,594	0 %
Fund Balance: End of Period	0	9,454,122	9,454,122	0 %

North Park Isle
Statement of Revenues & Expenditures
900 - General Fixed Assets Account Group
From 10/1/2019 Through 12/31/2019
(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	1,290,603	1,290,603	0 %
Total Fund Balance: Beginning of Period	0	1,290,603	1,290,603	0 %
Fund Balance: End of Period	0	1,290,603	886,005	0 %

North Park Isle
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash - Operating Account
Reconciliation ID: 12/31/2019
Reconciliation Date: 12/31/2019
Status: Locked

Bank Balance	378.82
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	378.82
Balance Per Books	<u>378.82</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: 12/31/2019

Reconciliation Date: 12/31/2019

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1037	12/2/2019	System Generated Check/Voucher	5,125.00	Egis Insurance Advisors, LLC
CD002	12/31/2019	Dec bank activities	<u>30.00</u>	
Cleared Checks/Vouchers			5,155.00	