

# Parrish Plantation Community Development District

Financial Statements  
(Unaudited)

Period Ending  
February 28, 2022



Meritus Corporation  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**Parrish Plantation CDD**

Balance Sheet

As of 2/28/2022

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
<b>Assets</b>						
Cash-Operating Account	16,449	0	0	0	0	16,449
Investment - Revenue 2021 (1000)	0	26,888	0	0	0	26,888
Investment - Interest 2021 (1001)	0	309,231	0	0	0	309,231
Investment - Reserve 2021 (1003)	0	478,794	0	0	0	478,794
Investment - Construction 2021 (1005)	0	0	267,725	0	0	267,725
Investment - Cost of Issuance 2021 (1006)	0	0	0	0	0	0
Due From Developer	0	0	0	0	0	0
Construction Work in Progress	0	0	0	6,983,955	0	6,983,955
Amount To Be Provided-Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,540,000</u>
Total Assets	<u>16,449</u>	<u>814,913</u>	<u>267,725</u>	<u>6,983,955</u>	<u>8,540,000</u>	<u>16,623,041</u>
<b>Liabilities</b>						
Accounts Payable	558	0	0	0	0	558
Due To Debt Service Fund	9,410	0	0	0	0	9,410
Accrued Expenses Payable	0	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0	0
Revenue Bonds Payable - Series 2021	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,540,000</u>
Total Liabilities	<u>9,968</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,549,968</u>
<b>Fund Equity &amp; Other Credits Contributed Capital</b>						
Retained Earnings-All Other Reserves	0	942,862	7,251,669	0	0	8,194,532
Fund Balance-Unreserved	53,108	0	0	0	0	53,108
Investment in General Fixed Assets	0	0	0	6,983,955	0	6,983,955
Other	<u>(46,627)</u>	<u>(127,949)</u>	<u>(6,983,944)</u>	<u>0</u>	<u>0</u>	<u>(7,158,521)</u>
Total Fund Equity & Other Credits Contributed Capital	<u>6,481</u>	<u>814,913</u>	<u>267,725</u>	<u>6,983,955</u>	<u>0</u>	<u>8,073,073</u>
Total Liabilities & Fund Equity	<u>16,449</u>	<u>814,913</u>	<u>267,725</u>	<u>6,983,955</u>	<u>8,540,000</u>	<u>16,623,041</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
001 - General Fund  
From 10/1/2021 Through 2/28/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0	22,376	22,376	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
Total Revenues	255,175	22,376	(232,799)	(91)%
Expenditures				
Financial & Administrative				
District Manager	28,000	28,333	(333)	(1)%
District Engineer	7,000	5,073	1,928	28 %
Disclosure Report	4,200	3,400	800	19 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	7,300	1,700	19 %
Auditing Services	5,500	2,196	3,304	60 %
Postage, Phone, Faxes, Copies	150	46	104	69 %
Public Officials Insurance	3,000	2,329	671	22 %
Legal Advertising	9,000	1,481	7,519	84 %
Bank Fees	200	15	185	93 %
Dues, Licenses, & Fees	175	175	0	0 %
Miscellaneous Fees	250	0	250	100 %
Office Supplies	100	0	100	100 %
Website Maintenance	1,500	1,100	400	27 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	8,300	3,800	4,500	54 %
Electric Utility Services				
Electric Utility Services - Streetlights	100,000	0	100,000	100 %
Electric Utility Services - All Others	9,000	0	9,000	100 %
Water-Sewer Combination Services				
Water Utility Services	15,500	0	15,500	100 %
Other Physical Environment				
Property & Casualty Insurance	7,500	2,846	4,654	62 %
Waterway Management Program	22,500	0	22,500	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	17,500	0	17,500	100 %
Total Expenditures	255,175	59,593	195,582	77 %
Excess of Revenues Over (Under) Expenditures	0	(37,217)	(37,217)	0 %
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	(9,410)	(9,410)	0 %
Total Other Financing Sources (Uses)	0	(9,410)	(9,410)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(46,627)	(46,627)	0 %
Fund Balance, Beginning of Period	0	53,108	53,108	0 %

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
200 - Debt Service Fund - Series 2021  
From 10/1/2021 Through 2/28/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Retained Earnings-All Other Reserves	0	28	28	0 %
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	0	17,131	17,131	0 %
Interest Earnings				
Interest Earnings	0	18	18	0 %
Total Revenues	0	17,177	17,177	0 %
Expenditures				
Retained Earnings-All Other Reserves	0	(74,731)	74,731	0 %
Debt Service Payments				
Interest	0	154,616	(154,616)	0 %
Total Expenditures	0	79,885	(79,885)	0 %
Excess of Revenues Over (Under) Expenditures	0	(137,466)	(137,466)	0 %
Other Financing Sources (Uses)				
Retained Earnings-All Other Reserves	0	1,017,372	1,017,372	0 %
Interfund Transfer	0	194	194	0 %
Interfund Transfer				
Interfund Transfer	0	9,527	9,527	0 %
Interfund Transfer				
Interfund Transfer	0	(10)	(10)	0 %
Total Other Financing Sources (Uses)	0	1,027,083	1,027,083	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(127,949)	(127,949)	0 %

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
300 - Capital Projects Fund - Series 2021  
From 10/1/2021 Through 2/28/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Retained Earnings-All Other Reserves	0	208	208	0 %
Interest Earnings				
Interest Earnings	0	117	117	0 %
Total Revenues	0	325	325	0 %
Expenditures				
Retained Earnings-All Other Reserves	0	(270,973)	270,973	0 %
Other Physical Environment				
Improvements Other Than Buildings	0	6,983,955	(6,983,955)	0 %
Total Expenditures	0	6,712,982	(6,712,982)	0 %
Excess of Revenues Over (Under) Expenditures	0	(6,983,838)	(6,983,838)	0 %
Other Financing Sources (Uses)				
Retained Earnings-All Other Reserves	0	7,522,628	7,522,628	0 %
Interfund Transfer	0	(194)	(194)	0 %
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Interfund Transfer				
Interfund Transfer	0	(117)	(117)	0 %
Total Other Financing Sources (Uses)	0	7,522,328	7,522,328	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(6,983,944)	(6,983,944)	0 %

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
900 - General Fixed Assets  
From 10/1/2021 Through 2/28/2022  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	6,983,955	6,983,955	0 %

Parrish Plantation CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 2.28.2022

Reconciliation Date: 2/28/2022

Status: Locked

Bank Balance	7,318.49
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	9,130.34
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	16,448.83
Balance Per Books	<u>16,448.83</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Parrish Plantation CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 2.28.2022

Reconciliation Date: 2/28/2022

Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR462	1/19/2022	Off Roll assessments 1.19.2022	5,015.26	
CR457	2/15/2022	Off Roll Assessments 2.15.2022	4,115.08	
Outstanding Deposits			9,130.34	



Parrish Plantation CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 2.28.2022

Reconciliation Date: 2/28/2022

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1076	1/20/2022	System Generated Check/Voucher	80.73	McClatchy Company LLC
1077	2/3/2022	System Generated Check/Voucher	1,500.00	ADA Site Compliance
1078	2/3/2022	System Generated Check/Voucher	5,725.00	Meritus Districts
1079	2/3/2022	System Generated Check/Voucher	522.00	Straley Robin Vericker
1080	2/10/2022	System Generated Check/Voucher	3,500.00	Meritus Districts
1081	2/17/2022	System Generated Check/Voucher	425.00	Heidt Design
Cleared Checks/Vouchers			11,752.73	