

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
May 31, 2022



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

Parrish Plantation CDD

Balance Sheet

As of 5/31/2022

(In Whole Numbers)

	General Fund - Crosswind Point	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
Assets						
Cash-Operating Account	69,261	0	0	0	0	69,261
Investment - Revenue 2021 (1000)	0	51,748	0	0	0	51,748
Investment - Interest 2021 (1001)	0	154,616	0	0	0	154,616
Investment - Reserve 2021 (1003)	0	478,794	0	0	0	478,794
Investment - Construction 2021 (1005)	0	0	267,731	0	0	267,731
Investment - Cost of Issuance 2021 (1006)	0	0	0	0	0	0
Accounts Receivable - Other	0	0	0	0	0	0
Due From Developer	0	0	0	0	0	0
Prepaid Trustee Fees	3,030	0	0	0	0	3,030
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>72,291</u>	<u>685,157</u>	<u>267,731</u>	<u>6,983,955</u>	<u>8,540,000</u>	<u>16,549,134</u>
Liabilities						
Accounts Payable	6,221	0	0	0	0	6,221
Due To Debt Service Fund	0	0	0	0	0	0
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>6,221</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,546,221</u>
Fund Equity & Other Credits Contributed Capital						
Retained Earnings-All Other Reserves	34,508	942,862	0	0	0	977,371
Fund Balance-Unreserved	0	0	7,251,669	0	0	7,251,669
Investment in General Fixed Assets	0	0	0	6,983,955	0	6,983,955
Other	<u>31,562</u>	<u>(257,705)</u>	<u>(6,983,939)</u>	<u>0</u>	<u>0</u>	<u>(7,210,082)</u>
Total Fund Equity & Other Credits Contributed Capital	<u>66,070</u>	<u>685,157</u>	<u>267,731</u>	<u>6,983,955</u>	<u>0</u>	<u>8,002,913</u>
Total Liabilities & Fund Equity	<u>72,291</u>	<u>685,157</u>	<u>267,731</u>	<u>6,983,955</u>	<u>8,540,000</u>	<u>16,549,134</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 5/31/2022
(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	152,273	152,273	0 %
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0	30,735	30,735	0 %
O&M Assmts-Off Tax Roll Crosswind Point/GF 001	489,696	4,115	(485,581)	(99)%
O&M Assmts-Off Tax Roll Crosswind Ranch/GF 002	0	70,798	70,798	0 %
Total Revenues	489,696	257,920	(231,776)	(47)%
Expenditures				
Retained Earnings-All Other Reserves	0	(117,764)	117,764	0 %
Financial & Administrative				
District Manager	18,317	24,083	(5,766)	(31)%
District Engineer	4,762	5,158	(395)	(8)%
Disclosure Report	3,500	2,800	700	20 %
Trustee Fees	4,000	1,010	2,990	75 %
Accounting Services	12,822	14,425	(1,603)	(13)%
Auditing Services	3,151	4,404	(1,254)	(40)%
Assessment Roll	3,663	417	3,247	89 %
Financial & Revenue Collections	2,564	0	2,564	100 %
Special Services	2,500	0	2,500	100 %
Postage, Phone, Faxes, Copies	110	78	32	29 %
Public Officials Insurance	1,813	2,329	(516)	(28)%
Legal Advertising	1,099	1,481	(382)	(35)%
Bank Fees	147	15	132	90 %
Dues, Licenses, & Fees	128	175	(47)	(36)%
Miscellaneous Fees	183	0	183	100 %
Office Supplies	73	0	73	100 %
Website Maintenance	1,099	1,000	99	9 %
ADA Website Compliance	1,319	1,500	(181)	(14)%
Legal Counsel				
District Counsel	5,495	5,024	471	9 %
Electric Utility Services				
Electric Utility Services - Streetlights	75,000	635	74,365	99 %
Electric Utility Services - All Others	12,000	25	11,975	100 %
Garbage/Solid Waste Control Services				
Garbage Recreation Center	2,800	0	2,800	100 %
Water-Sewer Combination Services				
Water Utility Services	4,500	0	4,500	100 %
Stormwater Control				
Aqua Maintenance	17,500	5,680	11,820	68 %
Aquatic Plant Replacement	500	0	500	100 %
Other Physical Environment				
Property & Casualty Insurance	22,500	2,846	19,654	87 %
General Liability Insurance	3,200	0	3,200	100 %
Entry & Wall Maintenance	1,500	0	1,500	100 %
Landscape Maintenance	140,000	0	140,000	100 %
Miscellaneous Landscape	5,000	0	5,000	100 %
Landscape Mulch	18,500	0	18,500	100 %
Plant Replacement Program	10,000	0	10,000	100 %
Landscape Annuals	14,000	0	14,000	100 %
Oak Tree Monitoring	32,400	0	32,400	100 %
Oak Tree Fertilization / Treatment	4,200	0	4,200	100 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Irrigation Maintenance	5,000	0	5,000	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	1,500	0	1,500	100 %
Parks & Recreation				
Field Services	12,000	1,000	11,000	92 %
Pool Permits	350	0	350	100 %
Facility Janitorial Services	7,500	0	7,500	100 %
Facility Janitorial Supplies	750	0	750	100 %
Club Facility Maintenance	7,500	0	7,500	100 %
Pool Service Contract	12,000	0	12,000	100 %
Pool Repairs	2,500	0	2,500	100 %
Facility A/C Maintenance	1,000	0	1,000	100 %
Telephone / Internet Services	950	0	950	100 %
Playground Equipment Maintenance	300	0	300	100 %
Access Control Maintenance	2,000	0	2,000	100 %
Dog Waste Station Service and Supplies	1,500	0	1,500	100 %
Holiday Decorations	2,500	0	2,500	100 %
Event Services & Supplies	500	0	500	100 %
Contingency				
Miscellaneous Contingency	1,500	0	1,500	100 %
Total Expenditures	<u>489,696</u>	<u>(43,679)</u>	<u>533,375</u>	<u>109 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>31,562</u>	<u>31,562</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>31,562</u>	<u>31,562</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
002 - General Fund - Crosswind Ranch
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O&M Assmts-Off Tax Roll Crosswind Ranch/GF 002	179,019	0	(179,019)	(100)%
Total Revenues	179,019	0	(179,019)	(100)%
Expenditures				
Financial & Administrative				
District Manager	6,683	0	6,683	100 %
District Engineer	1,738	0	1,738	100 %
Disclosure Report	3,500	0	3,500	100 %
Trustee Fees	4,000	0	4,000	100 %
Accounting Services	4,678	0	4,678	100 %
Auditing Services	1,150	0	1,150	100 %
Assessment Roll	1,337	0	1,337	100 %
Financial & Revenue Collections	936	0	936	100 %
Special Services	2,500	0	2,500	100 %
Postage, Phone, Faxes, Copies	40	0	40	100 %
Public Officials Insurance	662	0	662	100 %
Legal Advertising	401	0	401	100 %
Bank Fees	53	0	53	100 %
Dues, Licenses, & Fees	47	0	47	100 %
Miscellaneous Fees	67	0	67	100 %
Office Supplies	27	0	27	100 %
Website Maintenance	401	0	401	100 %
ADA Website Compliance	481	0	481	100 %
Legal Counsel				
District Counsel	2,005	0	2,005	100 %
Electric Utility Services				
Electric Utility Services - Streetlights	35,000	0	35,000	100 %
Electric Utility Services - All Others	1,000	0	1,000	100 %
Water-Sewer Combination Services				
Water Utility Services	575	0	575	100 %
Stormwater Control				
Aqua Maintenance	9,000	0	9,000	100 %
Aquatic Plant Replacement	500	0	500	100 %
Other Physical Environment				
Property & Casualty Insurance	10,000	0	10,000	100 %
General Liability Insurance	1,765	0	1,765	100 %
Entry & Wall Maintenance	775	0	775	100 %
Landscape Maintenance	55,000	0	55,000	100 %
Miscellaneous Landscape	2,500	0	2,500	100 %
Landscape Mulch	5,000	0	5,000	100 %
Plant Replacement Program	3,500	0	3,500	100 %
Landscape Annuals	5,000	0	5,000	100 %
Irrigation Maintenance	6,000	0	6,000	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	250	0	250	100 %
Parks & Recreation				
Field Services	5,000	0	5,000	100 %
Facility Janitorial Services	750	0	750	100 %
Facility Janitorial Supplies	100	0	100	100 %
Club Facility Maintenance	3,500	0	3,500	100 %
Playground Equipment Maintenance	1,000	0	1,000	100 %
Dog Waste Station Service and Supplies	500	0	500	100 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
002 - General Fund - Crosswind Ranch
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Event Services & Supplies	500	0	500	100 %
Contingency				
Miscellaneous Contingency	1,100	0	1,100	100 %
Total Expenditures	179,019	0	179,019	100 %
Excess of Revenues Over (Under) Expenditures	0	0	0	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	0	0	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 5/31/2022
(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	51,394	51,394	0 %
Interest Earnings				
Interest Earnings	0	28	28	0 %
Total Revenues	0	51,450	51,450	0 %
Expenditures				
Retained Earnings-All Other Reserves	0	(74,731)	74,731	0 %
Debt Service Payments				
Interest	0	309,231	(309,231)	0 %
Total Expenditures	0	234,500	(234,500)	0 %
Excess of Revenues Over (Under) Expenditures	0	(257,809)	(257,809)	0 %
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	120	120	0 %
Other	0	1,017,372	1,017,372	0 %
Interfund Transfer	0	178	178	0 %
Total Other Financing Sources (Uses)	0	1,017,670	1,017,670	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(257,705)	(257,705)	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 5/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	120	120	0 %
Total Revenues	0	120	120	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	6,983,955	(6,983,955)	0 %
Total Expenditures	0	6,983,955	(6,983,955)	0 %
Excess of Revenues Over (Under) Expenditures	0	(6,983,834)	(6,983,834)	0 %
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	16	16	0 %
Other				
Interfund Transfer	0	(120)	(120)	0 %
Total Other Financing Sources (Uses)	0	(104)	(104)	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	(6,983,939)	(6,983,939)	0 %
Fund Balance, Beginning of Period				
	0	7,251,863	7,251,863	0 %
Interfund Transfer	0	(194)	(194)	0 %
Total Fund Balance, Beginning of Period	0	7,251,669	7,251,669	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
900 - General Fixed Assets
From 10/1/2021 Through 5/31/2022
(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: 5.31.2022

Reconciliation Date: 5/31/2022

Status: Locked

Bank Balance	64,245.32
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	5,015.26
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	69,260.58
Balance Per Books	<u>69,260.58</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: 5.31.2022

Reconciliation Date: 5/31/2022

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	
Outstanding Deposits			5,015.26	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 5.31.2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1088	5/4/2022	System Generated Check/Voucher	1,150.00	Cypress Creek Aquatics Inc
1089	5/4/2022	System Generated Check/Voucher	5,728.28	Inframark LLC
1090	5/4/2022	System Generated Check/Voucher	716.50	Straley Robin Vericker
1091	5/16/2022	System Generated Check/Voucher	1,493.00	Cypress Creek Aquatics Inc
1092	5/19/2022	System Generated Check/Voucher	25.00	FPL
1093	5/19/2022	System Generated Check/Voucher	85.00	Heidt Design
1094	5/19/2022	System Generated Check/Voucher	4,040.63	US Bank
1095	5/26/2022	System Generated Check/Voucher	635.24	FPL
Cleared Checks/Vouchers			13,873.65	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 5.31.2022

Reconciliation Date: 5/31/2022

Status: Locked

Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
3894	10/14/2021	Offroll Lot owner Payoff Request - #3894 - 10.14.2021	4,115.08	
CR470	4/12/2022	Off Roll Assessment Crosswind Ranch - 4.1.2022	0.00	
CR470-1	4/12/2022	Off Roll Assessment Crosswind Ranch - 4.1.2022	0.00	
CR470-2	4/12/2022	Off Roll Assessment Crosswind Ranch - 4.1.2022	47,275.65	
CR482	5/16/2022	off roll assessments - CHK# 4193 - 5.16.2022	3,343.52	
CR482-1	5/16/2022	off roll assessments - CHK# 4198 - 5.16.2022	23,521.95	
Cleared Deposits			78,256.20	