

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 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 9/30/2022

(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	165,072.00	0.00	0.00	0.00	0.00	201,340.00
Investment - Revenue 2021 (1000)	0.00	359.00	0.00	0.00	0.00	359.00
Investment - Interest 2021 (1001)	0.00	154,616.00	0.00	0.00	0.00	154,616.00
Investment - Reserve 2021 (1003)	0.00	478,794.00	0.00	0.00	0.00	478,794.00
Investment - Construction 2021 (1005)	0.00	0.00	38.00	0.00	0.00	38.00
Investment - Cost of Issuance 2021	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable - Other	0.00	0.00	0.00	0.00	0.00	0.00
Due From Developer	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Trustee Fees	2,020.00	0.00	0.00	0.00	0.00	2,020.00
Construction Work in Progress	0.00	0.00	0.00	7,303,049.00	0.00	7,303,049.00
Amount To Be Provided-Debt Service	0.00	0.00	0.00	0.00	8,540,000.00	8,540,000.00
Total Assets	<u>167,092.00</u>	<u>633,768.00</u>	<u>38.00</u>	<u>7,303,049.00</u>	<u>8,540,000.00</u>	<u>16,680,215.00</u>
Liabilities						
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00
Due To Debt Service Fund	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Expenses Payable	0.00	0.00	0.00	0.00	0.00	0.00
Deposits	(984.00)	0.00	0.00	0.00	0.00	(984.00)
Other Current Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Bonds Payable - Series 2021	0.00	0.00	0.00	0.00	8,540,000.00	8,540,000.00
Total Liabilities	<u>(984.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,540,000.00</u>	<u>8,539,016.00</u>
Fund Equity & Other Credits Contributed Capital						
Retained Earnings-All Other Reserves	0.00	942,862.00	0.00	0.00	0.00	942,863.00
Fund Balance-Unreserved	0.00	0.00	7,251,669.00	0.00	0.00	7,251,669.00
Investment in General Fixed Assets	0.00	0.00	0.00	7,303,049.00	0.00	7,303,049.00
Other	168,076.00	(309,094.00)	(7,251,631.00)	0.00	0.00	(7,356,382.00)
Total Fund Equity & Other Credits Contributed Capital	<u>168,076.00</u>	<u>633,768.00</u>	<u>38.00</u>	<u>7,303,049.00</u>	<u>0.00</u>	<u>8,141,199.00</u>
Total Liabilities & Fund Equity	<u>167,092.00</u>	<u>633,768.00</u>	<u>38.00</u>	<u>7,303,049.00</u>	<u>8,540,000.00</u>	<u>16,680,215.00</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

001 - General Fund - Crosswind Point
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Retained Earnings-All Other Reserves	0.00	115,765.00	115,765.00	0 %
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0.00	26,620.00	26,620.00	0 %
O&M Assmts-Off Tax Roll Crosswind Point/GF 001	489,696.00	133,676.00	(356,020.00)	(73)%
O&M Assmts-Off Tax Roll Crosswind Ranch/GF 002	0.00	70,798.00	70,798.00	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0.00	40,623.00	40,623.00	0 %
Total Revenues	489,696.00	387,481.00	(102,215.00)	(21)%
Expenditures				
Retained Earnings-All Other Reserves	0.00	(115,764.00)	115,764.00	0 %
Financial & Administrative				
District Manager	18,317.00	26,167.00	(7,850.00)	(43)%
District Engineer	4,762.00	5,158.00	(395.00)	(8)%
Disclosure Report	3,500.00	5,150.00	(1,650.00)	(47)%
Trustee Fees	4,000.00	2,020.00	1,980.00	49 %
Accounting Services	12,822.00	16,175.00	(3,353.00)	(26)%
Auditing Services	3,151.00	7,204.00	(4,054.00)	(129)%
Assessment Roll	3,663.00	833.00	2,830.00	77 %
Financial & Revenue Collections	2,564.00	0.00	2,564.00	100 %
Special Services	2,500.00	0.00	2,500.00	100 %
Postage, Phone, Faxes, Copies	110.00	128.00	(18.00)	(16)%
Public Officials Insurance	1,813.00	2,329.00	(516.00)	(28)%
Legal Advertising	1,099.00	1,573.00	(474.00)	(43)%
Bank Fees	147.00	15.00	132.00	90 %
Dues, Licenses, & Fees	128.00	175.00	(47.00)	(36)%
Miscellaneous Fees	183.00	0.00	183.00	100 %
Office Supplies	73.00	0.00	73.00	100 %
Website Maintenance	1,099.00	1,205.00	(106.00)	(10)%
ADA Website Compliance	1,319.00	1,500.00	(181.00)	(14)%
Legal Counsel				
District Counsel	5,495.00	8,519.00	(3,024.00)	(55)%
Electric Utility Services				
Electric Utility Services - Streetlights	75,000.00	3,057.00	71,943.00	96 %
Electric Utility Services - All Others	12,000.00	958.00	11,042.00	92 %
Garbage/Solid Waste Control Services				
Garbage Recreation Center	2,800.00	0.00	2,800.00	100 %
Water-Sewer Combination Services				
Water Utility Services	4,500.00	226.00	4,274.00	95 %
Stormwater Control				
Aqua Maintenance	17,500.00	10,159.00	7,341.00	42 %
Aquatic Plant Replacement	500.00	0.00	500.00	100 %
Other Physical Environment				
Property & Casualty Insurance	22,500.00	2,846.00	19,654.00	87 %
General Liability Insurance	3,200.00	0.00	3,200.00	100 %
Entry & Wall Maintenance	1,500.00	0.00	1,500.00	100 %
Landscape Maintenance	140,000.00	6,243.00	133,757.00	96 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

Miscellaneous Landscape	5,000.00	0.00	5,000.00	100 %
Landscape Mulch	18,500.00	0.00	18,500.00	100 %
Plant Replacement Program	10,000.00	0.00	10,000.00	100 %
Landscape Annuals	14,000.00	0.00	14,000.00	100 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

001 - General Fund - Crosswind Point
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Oak Tree Monitoring	32,400.00	0.00	32,400.00	100 %
Oak Tree Fertilization / Treatment	4,200.00	0.00	4,200.00	100 %
Irrigation Maintenance	5,000.00	0.00	5,000.00	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	1,500.00	0.00	1,500.00	100 %
Parks & Recreation				
Field Services	12,000.00	2,000.00	10,000.00	83 %
Pool Permits	350.00	0.00	350.00	100 %
Facility Janitorial Services	7,500.00	0.00	7,500.00	100 %
Facility Janitorial Supplies	750.00	0.00	750.00	100 %
Club Facility Maintenance	7,500.00	0.00	7,500.00	100 %
Pool Service Contract	12,000.00	0.00	12,000.00	100 %
Pool Repairs	2,500.00	0.00	2,500.00	100 %
Facility A/C Maintenance	1,000.00	0.00	1,000.00	100 %
Telephone / Internet Services	950.00	0.00	950.00	100 %
Playground Equipment Maintenance	300.00	0.00	300.00	100 %
Access Control Maintenance	2,000.00	0.00	2,000.00	100 %
Dog Waste Station Service and Supplies	1,500.00	0.00	1,500.00	100 %
Holiday Decorations	2,500.00	0.00	2,500.00	100 %
Event Services & Supplies	500.00	0.00	500.00	100 %
Contingency				
Miscellaneous Contingency	<u>1,500.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>100 %</u>
Total Expenditures	<u>489,696.00</u>	<u>(12,124.00)</u>	<u>501,820.00</u>	<u>102 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>168,076.00</u>	<u>168,076.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>168,076.00</u>	<u>168,076.00</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

002 - General Fund - Crosswind Ranch
(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	179,019.00	36,268.00	(142,751.00)	(80)%
Total Revenues	179,019.00	36,268.00	(142,751.00)	(80)%
Expenditures				
Financial & Administrative				
District Manager	6,683.00	0.00	6,683.00	100 %
District Engineer	1,738.00	0.00	1,738.00	100 %
Disclosure Report	3,500.00	0.00	3,500.00	100 %
Trustee Fees	4,000.00	0.00	4,000.00	100 %
Accounting Services	4,678.00	0.00	4,678.00	100 %
Auditing Services	1,150.00	0.00	1,150.00	100 %
Assessment Roll	1,337.00	0.00	1,337.00	100 %
Financial & Revenue Collections	936.00	0.00	936.00	100 %
Special Services	2,500.00	0.00	2,500.00	100 %
Postage, Phone, Faxes, Copies	40.00	0.00	40.00	100 %
Public Officials Insurance	662.00	0.00	662.00	100 %
Legal Advertising	401.00	0.00	401.00	100 %
Bank Fees	53.00	0.00	53.00	100 %
Dues, Licenses, & Fees	47.00	0.00	47.00	100 %
Miscellaneous Fees	67.00	0.00	67.00	100 %
Office Supplies	27.00	0.00	27.00	100 %
Website Maintenance	401.00	0.00	401.00	100 %
ADA Website Compliance	481.00	0.00	481.00	100 %
Legal Counsel				
District Counsel	2,005.00	0.00	2,005.00	100 %
Electric Utility Services				
Electric Utility Services - Streetlights	35,000.00	0.00	35,000.00	100 %
Electric Utility Services - All Others	1,000.00	0.00	1,000.00	100 %
Water-Sewer Combination Services				
Water Utility Services	575.00	0.00	575.00	100 %
Stormwater Control				
Aqua Maintenance	9,000.00	0.00	9,000.00	100 %
Aquatic Plant Replacement	500.00	0.00	500.00	100 %
Other Physical Environment				
Property & Casualty Insurance	10,000.00	0.00	10,000.00	100 %
General Liability Insurance	1,765.00	0.00	1,765.00	100 %
Entry & Wall Maintenance	775.00	0.00	775.00	100 %
Landscape Maintenance	55,000.00	0.00	55,000.00	100 %
Miscellaneous Landscape	2,500.00	0.00	2,500.00	100 %
Landscape Mulch	5,000.00	0.00	5,000.00	100 %
Plant Replacement Program	3,500.00	0.00	3,500.00	100 %
Landscape Annuals	5,000.00	0.00	5,000.00	100 %
Irrigation Maintenance	6,000.00	0.00	6,000.00	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	250.00	0.00	250.00	100 %
Parks & Recreation				
Field Services	5,000.00	0.00	5,000.00	100 %
Facility Janitorial Services	750.00	0.00	750.00	100 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

Facility Janitorial Supplies	100.00	0.00	100.00	100 %
Club Facility Maintenance	3,500.00	0.00	3,500.00	100 %
Playground Equipment Maintenance	1,000.00	0.00	1,000.00	100 %
Dog Waste Station Service and Supplies	500.00	0.00	500.00	100 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

002 - General Fund - Crosswind Ranch
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Event Services & Supplies	500.00	0.00	500.00	100 %
Contingency				
Miscellaneous Contingency	<u>1,100.00</u>	<u>0.00</u>	<u>1,100.00</u>	<u>100 %</u>
Total Expenditures	<u>179,019.00</u>	<u>0.00</u>	<u>179,019.00</u>	<u>100 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>36,268.00</u>	<u>36,268.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>36,268.00</u>	<u>36,268.00</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

200 - Debt Service Fund - Series 2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Retained Earnings-All Other Reserves	0.00	28.00	28.00	0 %
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	0.00	51,394.00	51,394.00	0 %
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>39.00</u>	<u>39.00</u>	<u>0 %</u>
Total Revenues	<u>0.00</u>	<u>51,461.00</u>	<u>51,461.00</u>	<u>0 %</u>
Expenditures				
Retained Earnings-All Other Reserves	0.00	(74,731.00)	74,731.00	0 %
Debt Service Payments				
Interest	0.00	309,231.00	(309,231.00)	0 %
Other Physical Environment				
Improvements Other Than Buildings	<u>0.00</u>	<u>51,394.00</u>	<u>(51,394.00)</u>	<u>0 %</u>
Total Expenditures	<u>0.00</u>	<u>285,894.00</u>	<u>(285,894.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(309,192.00)</u>	<u>(309,192.00)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0.00	122.00	122.00	0 %
Other				
	0.00	1,017,370.00	1,017,370.00	0 %
Interfund Transfer	<u>0.00</u>	<u>172.00</u>	<u>172.00</u>	<u>0 %</u>
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>1,017,663.00</u>	<u>1,017,663.00</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(309,094.00)</u>	<u>(309,094.00)</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

300 - Capital Projects Fund - Series 2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	<u>0.00</u>	<u>122.00</u>	<u>122.00</u>	<u>0 %</u>
Total Revenues	<u>0.00</u>	<u>122.00</u>	<u>122.00</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	<u>0.00</u>	<u>7,251,655.00</u>	<u>(7,251,655.00)</u>	<u>0 %</u>
Total Expenditures	<u>0.00</u>	<u>7,251,655.00</u>	<u>(7,251,655.00)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0.00</u>	<u>(7,251,533.00)</u>	<u>(7,251,533.00)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	<u>0.00</u>	<u>24.00</u>	<u>24.00</u>	<u>0 %</u>
Other				
Interfund Transfer	<u>0.00</u>	<u>(122.00)</u>	<u>(122.00)</u>	<u>0 %</u>
Total Other Financing Sources (Uses)	<u>0.00</u>	<u>(98.00)</u>	<u>(98.00)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0.00</u>	<u>(7,251,631.00)</u>	<u>(7,251,631.00)</u>	<u>0 %</u>
Fund Balance, Beginning of Period				
	<u>0.00</u>	<u>7,251,863.00</u>	<u>7,251,863.00</u>	<u>0 %</u>
Interfund Transfer	<u>0.00</u>	<u>(194.00)</u>	<u>(194.00)</u>	<u>0 %</u>
Total Fund Balance, Beginning of Period	<u>0.00</u>	<u>7,251,669.00</u>	<u>7,251,669.00</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
From 10/1/2021 Through 9/30/2022

*900 - General Fixed Assets
(In Whole Numbers)*

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0.00	7,303,049.00	7,303,049.00	0 %

Parrish Plantation CDD
Reconcile Cash Accounts

Summary
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked

Bank Balance	196,651.15
Less Outstanding Checks/Vouchers	326.86
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	201,339.55
Balance Per Books	<u>201,339.55</u>
Unreconciled Difference	<u>0.00</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: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1115	9/30/2022	System Generated Check/Voucher	<u>326.86</u>	FPL
Outstanding Checks/Vouchers			<u>326.86</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Outstanding Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR462	1/19/2022	Off Roll assessments 1.19.2022	<u>5,015.26</u>	
Outstanding Deposits			<u>5,015.26</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Reconciliation Date: 9/30/2022
Status: Locked
Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1110	8/28/2022	System Generated Check/Voucher	1,110.79	FPL
1111	8/28/2022	System Generated Check/Voucher	1,521.50	Straley Robin Vericker
CD033	9/7/2022	September Withdrawals	79.87	
1112	9/8/2022	System Generated Check/Voucher	1,493.00	Cypress Creek Aquatics Inc
1113	9/19/2022	System Generated Check/Voucher	609.00	FPL
1114	9/21/2022	System Generated Check/Voucher	<u>226.41</u>	Manatee County Utilities Department
Cleared Checks/Vouchers			<u>5,040.57</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail
Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 09/30/2022
Status: Locked
Cleared Deposits

Document Number	Document Date	Document Description	Document Amount	Deposit Number
CR511	8/26/2022	Off Roll Assessments	102,079.90	
CR508	9/14/2022	Off Roll Assessments - CK# 006924	1,969.76	
CR510	9/16/2022	Off Roll Assessments - CK# 005810	<u>12,050.30</u>	
Cleared Deposits			<u>116,099.96</u>	