

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2021



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 10/31/2021

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Long-Term Debt	Total
Assets					
Cash-Operating Account	57,011	0	0	0	57,011
Investment - Revenue 2021 (1000)	0	253	0	0	253
Investment - Interest 2021 (1001)	0	463,847	0	0	463,847
Investment - Reserve 2021 (1003)	0	478,794	0	0	478,794
Investment - Construction 2021 (1005)	0	0	7,251,671	0	7,251,671
Investment - Cost of Issuance 2021 (1006)	0	0	0	0	0
Due From Developer	0	0	0	0	0
Amount To Be Provided-Debt Service	0	0	0	8,540,000	8,540,000
Total Assets	<u>57,011</u>	<u>942,894</u>	<u>7,251,671</u>	<u>8,540,000</u>	<u>16,791,576</u>
Liabilities					
Accounts Payable	1,539	0	0	0	1,539
Accrued Expenses Payable	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0
Revenue Bonds Payable - Series 2021	0	0	0	8,540,000	8,540,000
Total Liabilities	<u>1,539</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,541,539</u>
Fund Equity & Other Credits Contributed Capital					
Retained Earnings-All Other Reserves	0	942,862	7,251,669	0	8,194,532
Fund Balance-Unreserved	54,096	0	0	0	54,096
Other	1,376	32	2	0	1,409
Total Fund Equity & Other Credits Contributed Capital	<u>55,472</u>	<u>942,894</u>	<u>7,251,671</u>	<u>0</u>	<u>8,250,037</u>
Total Liabilities & Fund Equity	<u>57,011</u>	<u>942,894</u>	<u>7,251,671</u>	<u>8,540,000</u>	<u>16,791,576</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 9/30/2022
(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	4,115	4,115	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
Total Revenues	<u>255,175</u>	<u>4,115</u>	<u>(251,060)</u>	<u>(98)%</u>
Expenditures				
Financial & Administrative				
District Manager	28,000	2,000	26,000	93 %
District Engineer	7,000	0	7,000	100 %
Disclosure Report	4,200	0	4,200	100 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	300	8,700	97 %
Auditing Services	5,500	529	4,971	90 %
Postage, Phone, Faxes, Copies	150	33	117	78 %
Public Officials Insurance	3,000	0	3,000	100 %
Legal Advertising	9,000	0	9,000	100 %
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	0	1,500	100 %
ADA Website Compliance	1,800	0	1,800	100 %
Legal Counsel				
District Counsel	8,300	1,539	6,761	81 %
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	0	7,500	100 %
Waterway Management Program	22,500	0	22,500	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	17,500	0	17,500	100 %
Total Expenditures	<u>255,175</u>	<u>4,592</u>	<u>250,583</u>	<u>98 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(476)</u>	<u>(476)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	54,096	54,096	0 %
Fund Balance, End of Period	<u>0</u>	<u>53,620</u>	<u>53,620</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	4	4	0 %
Total Revenues	0	4	4	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	30	30	0 %
Interfund Transfer				
Interfund Transfer	0	(2)	(2)	0 %
Total Other Financing Sources	0	28	28	0 %
Excess of Revenues Over (Under) Expenditures	0	32	32	0 %
Fund Balance, Beginning of Period				
	0	942,669	942,669	0 %
Interfund Transfer	0	194	194	0 %
Total Fund Balance, Beginning of Period	0	942,862	942,862	0 %
Fund Balance, End of Period	0	942,894	942,894	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 9/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	30	30	0 %
Total Revenues	0	30	30	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	2	2	0 %
Interfund Transfer	0	(30)	(30)	0 %
Total Other Financing Sources	0	(28)	(28)	0 %
Excess of Revenues Over (Under) Expenditures	0	2	2	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 %
Fund Balance, End of Period	0	7,251,671	7,251,671	0 %

Parrish Plantation CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Bank Balance	37,850.05
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	19,160.86
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	57,010.91
Balance Per Books	<u>57,010.91</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: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1059	10/19/2021	System Generated Check/Voucher	525.00	McClatchy Company LLC
1059	10/19/2021	System Generated Check/Voucher	(525.00)	McClatchy Company LLC
Outstanding Checks/Vouchers			0.00	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
3834	9/7/2021	PP Offroll Lot owner Payoff Request - #3834 - 9.7.2021	15,045.78	
3894	10/14/2021	Offroll Lot owner Payoff Request - #3894 - 10.14.2021	4,115.08	
Outstanding Deposits			19,160.86	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1058	10/8/2021	System Generated Check/Voucher	175.00	Department of Economic Opportunity
1060	10/19/2021	System Generated Check/Voucher	1,010.32	Meritus Districts
1061	10/19/2021	System Generated Check/Voucher	2,830.50	Straley Robin Vericker
CD024	10/29/2021	Bank Fee	<u>15.00</u>	
Cleared Checks/Vouchers			<u>4,030.82</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 10/31/2021
Reconciliation Date: 10/31/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
3873	9/30/2021	Off Roll Assessments	41,150.40	
Cleared Deposits			41,150.40	