

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 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 1/31/2022

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Fixed Assets	General Long-Term Debt	Total
Assets						
Cash-Operating Account	18,990	0	0	0	0	18,990
Investment - Revenue 2021 (1000)	9,410	8,058	0	0	0	17,468
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	2,041,047	0	0	2,041,047
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	5,210,631	0	5,210,631
Amount To Be Provided-Debt Service	0	0	0	0	8,540,000	8,540,000
Total Assets	28,401	796,083	2,041,047	5,210,631	8,540,000	16,616,161
Liabilities						
Accounts Payable	6,353	0	0	0	0	6,353
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	0	0	0	0	8,540,000	8,540,000
Total Liabilities	15,763	0	0	0	8,540,000	8,555,763
Fund Equity & Other Credits Contributed Capital						
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	5,210,631	0	5,210,631
Other	(40,471)	(146,780)	(5,210,623)	0	0	(5,397,873)
Total Fund Equity & Other Credits Contributed Capital	12,638	796,083	2,041,047	5,210,631	0	8,060,398
Total Liabilities & Fund Equity	28,401	796,083	2,041,047	5,210,631	8,540,000	16,616,161

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

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0	13,245	13,245	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
Total Revenues	<u>255,175</u>	<u>13,245</u>	<u>(241,930)</u>	<u>(95)%</u>
Expenditures				
Financial & Administrative				
District Manager	28,000	28,333	(333)	(1)%
District Engineer	7,000	1,148	5,853	84 %
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	1,848	6,452	78 %
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	<u>255,175</u>	<u>53,716</u>	<u>201,459</u>	<u>79 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(40,471)</u>	<u>(40,471)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	53,108	53,108	0 %
Fund Balance, End of Period	<u>0</u>	<u>12,638</u>	<u>12,638</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 1/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Capital Improvements				
Debt Service Assmts-Off Roll	0	7,721	7,721	0 %
Interest Earnings				
Interest Earnings	0	14	14	0 %
Total Revenues	0	7,736	7,736	0 %
Expenditures				
Debt Service Payments				
Interest	0	154,616	(154,616)	0 %
Total Expenditures	0	154,616	(154,616)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	108	108	0 %
Interfund Transfer				
Interfund Transfer	0	(8)	(8)	0 %
Total Other Financing Sources	0	100	100	0 %
Excess of Revenues Over (Under) Expenditures	0	(146,780)	(146,780)	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	796,083	796,083	0 %

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

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	108	108	0 %
Total Revenues	0	108	108	0 %
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	5,210,631	(5,210,631)	0 %
Total Expenditures	0	5,210,631	(5,210,631)	0 %
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	8	8	0 %
Interfund Transfer				
Interfund Transfer	0	(108)	(108)	0 %
Total Other Financing Sources	0	(100)	(100)	0 %
Excess of Revenues Over (Under) Expenditures	0	(5,210,623)	(5,210,623)	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	2,041,047	2,041,047	0 %

Parrish Plantation CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 1.31.2022

Reconciliation Date: 1/31/2022

Status: Locked

Bank Balance	19,071.22
Less Outstanding Checks/Vouchers	80.73
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	18,990.49
Balance Per Books	<u>18,990.49</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: 1.31.2022

Reconciliation Date: 1/31/2022

Status: Locked

Outstanding Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1076	1/20/2022	System Generated Check/Voucher	80.73	McClatchy Company LLC
Outstanding Checks/Vouchers			80.73	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 1.31.2022

Reconciliation Date: 1/31/2022

Status: Locked

Cleared Checks/Vouchers

Document Number	Document Date	Document Description	Document Amount	Payee
1073	12/15/2021	Series 2021 FY22 Off Roll Collections	7,721.15	Parrish Plantation CDD
1075	1/13/2022	System Generated Check/Voucher	774.50	Straley Robin Vericker
Cleared Checks/Vouchers			8,495.65	