

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
March 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 3/31/2022

(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	7,915	0	0	0	0	7,915
Investment - Revenue 2021 (1000)	0	44,022	0	0	0	44,022
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	267,727	0	0	267,727
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
Construction Work in Progress	0	0	0	6,983,955	0	6,983,955
Amount To Be Provided-Debt Service	0	0	0	0	8,540,000	8,540,000
Total Assets	7,915	832,047	267,727	6,983,955	8,540,000	16,631,643
Liabilities						
Accounts Payable	0	0	0	0	0	0
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	0	0	0	0	8,540,000	8,540,000
Total Liabilities	0	0	0	0	8,540,000	8,540,000
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	38,623	0	0	0	0	38,623
Investment in General Fixed Assets	0	0	0	6,983,955	0	6,983,955
Other	(30,708)	(110,816)	(6,983,943)	0	0	(7,125,467)
Total Fund Equity & Other Credits Contributed Capital	7,915	832,047	267,727	6,983,955	0	8,091,643
Total Liabilities & Fund Equity	7,915	832,047	267,727	6,983,955	8,540,000	16,631,643

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 3/31/2022
(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	23,276	23,276	0 %
O&M Assmts-Off Tax Roll Crosswind Point/GF 001	489,696	0	(489,696)	(100)%
Total Revenues	489,696	23,276	(466,420)	(95)%
Expenditures				
Financial & Administrative				
District Manager	18,317	17,500	817	4 %
District Engineer	4,762	5,073	(310)	(7)%
Disclosure Report	3,500	2,100	1,400	40 %
Trustee Fees	4,000	0	4,000	100 %
Accounting Services	12,822	10,800	2,022	16 %
Auditing Services	3,151	4,112	(962)	(31)%
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	71	39	35 %
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	750	349	32 %
ADA Website Compliance	1,319	1,500	(181)	(14)%
Legal Counsel				
District Counsel	5,495	3,816	1,679	31 %
Electric Utility Services				
Electric Utility Services - Streetlights	75,000	0	75,000	100 %
Electric Utility Services - All Others	12,000	0	12,000	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	0	17,500	100 %
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 %
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 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 3/31/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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>53,984</u>	<u>435,711</u>	<u>89 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(30,708)</u>	<u>(30,708)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(30,708)</u>	<u>(30,708)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	38,623	38,623	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
002 - General Fund - Crosswind Ranch
From 10/1/2021 Through 3/31/2022
(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 3/31/2022
(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	<u>179,019</u>	<u>0</u>	<u>179,019</u>	<u>100 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 3/31/2022
(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	43,673	43,673	0 %
Interest Earnings				
Interest Earnings	0	21	21	0 %
Total Revenues	<u>0</u>	<u>43,722</u>	<u>43,722</u>	<u>0 %</u>
Expenditures				
Retained Earnings-All Other Reserves	0	(74,731)	74,731	0 %
Debt Service Payments				
Interest	0	154,616	(154,616)	0 %
Total Expenditures	<u>0</u>	<u>79,885</u>	<u>(79,885)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(110,922)</u>	<u>(110,922)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	118	118	0 %
Other				
Interfund Transfer	0	1,017,372	1,017,372	0 %
Interfund Transfer	0	182	182	0 %
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,017,672</u>	<u>1,017,672</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(110,816)</u>	<u>(110,816)</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 3/31/2022
(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	208	208	0 %
Interest Earnings				
Interest Earnings	0	118	118	0 %
Total Revenues	<u>0</u>	<u>326</u>	<u>326</u>	<u>0 %</u>
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	<u>0</u>	<u>6,712,982</u>	<u>(6,712,982)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(6,983,836)</u>	<u>(6,983,836)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	12	12	0 %
Other				
Interfund Transfer	0	7,522,628	7,522,628	0 %
Interfund Transfer	0	(312)	(312)	0 %
Total Other Financing Sources (Uses)	<u>0</u>	<u>7,522,328</u>	<u>7,522,328</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(6,983,943)</u>	<u>(6,983,943)</u>	<u>0 %</u>

Parrish Plantation CDD
 Statement of Revenues and Expenditures
 900 - General Fixed Assets
 From 10/1/2021 Through 3/31/2022
 (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: 3.31.2022
Reconciliation Date: 3/31/2022
Status: Locked

Bank Balance	8,640.77
Less Outstanding Checks/Vouchers	5,741.00
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	7,915.03
Balance Per Books	<u>7,915.03</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: 3.31.2022
Reconciliation Date: 3/31/2022
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1085	3/31/2022	System Generated Check/Voucher	5,725.00	Meritus Districts
1086	3/31/2022	System Generated Check/Voucher	16.00	Straley Robin Vericker
Outstanding Checks/Vouchers			5,741.00	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 3.31.2022
Reconciliation Date: 3/31/2022
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: 3.31.2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1082	3/3/2022	System Generated Check/Voucher	1,500.00	Grau and Associates
1083	3/3/2022	System Generated Check/Voucher	557.75	Straley Robin Vericker
1084	3/10/2022	System Generated Check/Voucher	5,750.31	Meritus Districts
Cleared Checks/Vouchers			<u>7,808.06</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 3.31.2022

Reconciliation Date: 3/31/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
3894	10/14/2021	Offroll Lot owner Payoff Request - #3894 - 10.14.2021	4,115.08	
CR462	1/19/2022	Off Roll assessments 1.19.2022	0.00	4012/4011
CR457	2/15/2022	Off Roll Assessments 2.15.2022	0.00	4060/4059
CR457	2/15/2022	Off Roll Assessments 2.15.2022	4,115.08	
CR464	3/16/2022	Off Roll assessments 3.16.2022	5,015.26	
CR464	3/16/2022	Off Roll assessments 3.16.2022	0.00	4081/4080
			<hr/>	
Cleared Deposits			13,245.42	
			<hr/> <hr/>	