

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
June 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 6/30/2022

(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	60,804	0	0	0	0	72,275
Investment - Revenue 2021 (1000)	0	51,750	0	0	0	51,750
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	32	0	0	32
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	2,694	0	0	0	0	2,694
Construction Work in Progress	0	0	0	7,251,655	0	7,251,655
Amount To Be Provided-Debt Service	0	0	0	0	8,540,000	8,540,000
Total Assets	63,498	685,159	32	7,251,655	8,540,000	16,551,815
Liabilities						
Accounts Payable	0	0	0	0	0	0
Due To Debt Service Fund	0	0	0	0	0	0
Deferred Revenue	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	0	0	0	942,863
Fund Balance-Unreserved	0	0	7,251,669	0	0	7,251,669
Investment in General Fixed Assets	0	0	0	7,251,655	0	7,251,655
Other	63,497	(257,703)	(7,251,637)	0	0	(7,434,372)
Total Fund Equity & Other Credits Contributed Capital	63,498	685,159	32	7,251,655	0	8,011,815
Total Liabilities & Fund Equity	63,498	685,159	32	7,251,655	8,540,000	16,551,815

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 6/30/2022
(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	115,765	115,765	0 %
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0	26,620	26,620	0 %
O&M Assmts-Off Tax Roll Crosswind Point/GF 001	489,696	8,707	(480,989)	(98)%
O&M Assmts-Off Tax Roll Crosswind Ranch/GF 002	0	70,798	70,798	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0	40,623	40,623	0 %
Total Revenues	<u>489,696</u>	<u>262,512</u>	<u>(227,184)</u>	<u>(46)%</u>
Expenditures				
Retained Earnings-All Other Reserves	0	(115,764)	115,764	0 %
Financial & Administrative				
District Manager	18,317	24,083	(5,766)	(31)%
District Engineer	4,762	5,158	(395)	(8)%
Disclosure Report	3,500	4,800	(1,300)	(37)%
Trustee Fees	4,000	1,347	2,653	66 %
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	1,220	73,780	98 %
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	6,243	133,757	96 %
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 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund - Crosswind Point
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
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 %
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>(32,514)</u>	<u>522,210</u>	<u>107 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>63,497</u>	<u>63,497</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>63,497</u>	<u>63,497</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
002 - General Fund - Crosswind Ranch
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
O&M Assmts-Off Tax Roll Crosswind Ranch/GF 002	179,019	11,471	(167,548)	(94)%
Total Revenues	179,019	11,471	(167,548)	(94)%
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 6/30/2022
(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	11,471	11,471	0 %
Excess of Revenue/Other Sources Over Expenditures/Other Uses	0	11,471	11,471	0 %

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 6/30/2022
(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	31	31	0 %
Total Revenues	<u>0</u>	<u>51,453</u>	<u>51,453</u>	<u>0 %</u>
Expenditures				
Retained Earnings-All Other Reserves	0	(74,731)	74,731	0 %
Debt Service Payments				
Interest	0	309,231	(309,231)	0 %
Total Expenditures	<u>0</u>	<u>234,500</u>	<u>(234,500)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(257,807)</u>	<u>(257,807)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	121	121	0 %
Other				
Interfund Transfer	0	1,017,372	1,017,372	0 %
Interfund Transfer	0	176	176	0 %
Total Other Financing Sources (Uses)	<u>0</u>	<u>1,017,669</u>	<u>1,017,669</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(257,703)</u>	<u>(257,703)</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 6/30/2022
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	121	121	0 %
Total Revenues	<u>0</u>	<u>121</u>	<u>121</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	7,251,655	(7,251,655)	0 %
Total Expenditures	<u>0</u>	<u>7,251,655</u>	<u>(7,251,655)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(7,251,534)</u>	<u>(7,251,534)</u>	<u>0 %</u>
Other Financing Sources (Uses)				
Interfund Transfer				
Interfund Transfer	0	18	18	0 %
Other				
Interfund Transfer	0	(121)	(121)	0 %
Total Other Financing Sources (Uses)	<u>0</u>	<u>(104)</u>	<u>(104)</u>	<u>0 %</u>
Excess of Revenue/Other Sources Over Expenditures/Other Uses	<u>0</u>	<u>(7,251,637)</u>	<u>(7,251,637)</u>	<u>0 %</u>
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	<u>0</u>	<u>7,251,669</u>	<u>7,251,669</u>	<u>0 %</u>

Parrish Plantation CDD
 Statement of Revenues and Expenditures
 900 - General Fixed Assets
 From 10/1/2021 Through 6/30/2022
 (In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Fund Balance, Beginning of Period	0	7,251,655	7,251,655	0 %

Parrish Plantation CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Bank Balance	72,595.01
Less Outstanding Checks/Vouchers	5,335.24
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	72,275.03
Balance Per Books	<u>72,275.03</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: 6/30/2022
Reconciliation Date: 6/30/2022
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1099	6/30/2022	System Generated Check/Voucher	585.24	FPL
1100	6/30/2022	System Generated Check/Voucher	4,750.00	Manatee Landscape & Irrigation, Inc.
Outstanding Checks/Vouchers			5,335.24	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 6/30/2022
Reconciliation Date: 6/30/2022
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: 6/30/2022
Reconciliation Date: 6/30/2022
Status: Locked

Outstanding Other Cash Items

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>
001	9/30/2021	YE Adjustments	<u>0.00</u>
Outstanding Other Cash Items			<u>0.00</u>

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1096	6/2/2022	System Generated Check/Voucher	1,493.00	Cypress Creek Aquatics Inc
1097	6/2/2022	System Generated Check/Voucher	492.00	Straley Robin Vericker
1098	6/9/2022	System Generated Check/Voucher	5,728.58	Inframark LLC
Cleared Checks/Vouchers			<u>7,713.58</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 6/30/2022

Reconciliation Date: 6/30/2022

Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR487	6/10/2022	Off Roll (Crosswind Point) - 6.10.2022	4,591.96	
CHK#4229	6/15/2022	Off Roll - 6.15.2022	<u>11,471.31</u>	
Cleared Deposits			16,063.27	
			<u><u>16,063.27</u></u>	