

# Parrish Plantation Community Development District

Financial Statements  
(Unaudited)

Period Ending  
June 30, 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 6/30/2021

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Long-Term Debt	Total
<b>Assets</b>					
Cash-Operating Account	2,332	0	0	0	2,332
Investment - Revenue 2021 (1000)	0	125	0	0	125
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	7,251,663	0	7,251,663
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
<b>Total Assets</b>	<u>2,332</u>	<u>942,765</u>	<u>7,251,663</u>	<u>8,540,000</u>	<u>16,736,761</u>
<b>Liabilities</b>					
Accounts Payable	2,569	0	0	0	2,569
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
<b>Total Liabilities</b>	<u>2,569</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,542,569</u>
<b>Fund Equity &amp; Other Credits Contributed Capital</b>					
Fund Balance-Unreserved	0	0	0	0	0
Other	(236)	942,765	7,251,663	0	8,194,192
<b>Total Fund Equity &amp; Other Credits Contributed Capital</b>	<u>(236)</u>	<u>942,765</u>	<u>7,251,663</u>	<u>0</u>	<u>8,194,192</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>2,332</u>	<u>942,765</u>	<u>7,251,663</u>	<u>8,540,000</u>	<u>16,736,761</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
001 - General Fund  
From 10/1/2020 Through 6/30/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Contributions & Donations From Private Sources				
Developer Contributions	0	34,378	34,378	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
<b>Total Revenues</b>	<u>255,175</u>	<u>34,378</u>	<u>(220,797)</u>	<u>(87)%</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	28,000	9,000	19,000	68 %
District Engineer	7,000	3,789	3,211	46 %
Disclosure Report	4,200	0	4,200	100 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	5,500	0	5,500	100 %
Postage, Phone, Faxes, Copies	150	2	148	99 %
Public Officials Insurance	3,000	2,250	750	25 %
Legal Advertising	9,000	(88)	9,088	101 %
Bank Fees	200	135	65	33 %
Dues, Licenses, & Fees	175	175	0	0 %
Miscellaneous Fees	250	240	10	4 %
Office Supplies	100	0	100	100 %
Website Maintenance	1,500	0	1,500	100 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	8,300	14,861	(6,561)	(79)%
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	2,750	4,750	63 %
Waterway Management Program	22,500	0	22,500	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	17,500	0	17,500	100 %
<b>Total Expenditures</b>	<u>255,175</u>	<u>34,614</u>	<u>220,561</u>	<u>86 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(236)</u>	<u>(236)</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>(236)</u>	<u>(236)</u>	<u>0 %</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
200 - Debt Service Fund - Series 2021  
From 10/1/2020 Through 6/30/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	16	16	0 %
Total Revenues	<u>0</u>	<u>16</u>	<u>16</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest	0	74,731	(74,731)	0 %
Total Expenditures	<u>0</u>	<u>74,731</u>	<u>(74,731)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	116	116	0 %
Debt Proceeds				
Bond Proceeds	0	1,017,372	1,017,372	0 %
Interfund Transfer				
Interfund Transfer	0	(8)	(8)	0 %
Total Other Financing Sources	<u>0</u>	<u>1,017,480</u>	<u>1,017,480</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>942,765</u>	<u>942,765</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>942,765</u>	<u>942,765</u>	<u>0 %</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
300 - Capital Projects Fund - Series 2021  
From 10/1/2020 Through 6/30/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	116	116	0 %
Total Revenues	<u>0</u>	<u>116</u>	<u>116</u>	<u>0 %</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	0	37,500	(37,500)	0 %
Trustee Fees	0	5,675	(5,675)	0 %
Original Issue Discount(Premium)	0	(89,252)	89,252	0 %
Miscellaneous Fees	0	1,750	(1,750)	0 %
Legal Counsel				
District Counsel	0	40,500	(40,500)	0 %
Underwriting Counsel	0	45,000	(45,000)	0 %
Legal Counsel	0	13,000	(13,000)	0 %
Underwriters Discount	0	170,800	(170,800)	0 %
Bond Counsel	0	46,000	(46,000)	0 %
Total Expenditures	<u>0</u>	<u>270,973</u>	<u>(270,973)</u>	<u>0 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	8	8	0 %
Debt Proceeds				
Bond Proceeds	0	7,522,628	7,522,628	0 %
Interfund Transfer				
Interfund Transfer	0	(116)	(116)	0 %
Total Other Financing Sources	<u>0</u>	<u>7,522,520</u>	<u>7,522,520</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>7,251,663</u>	<u>7,251,663</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>7,251,663</u></u>	<u><u>7,251,663</u></u>	<u><u>0 %</u></u>

Parrish Plantation CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 06/30/21  
Reconciliation Date: 6/30/2021  
Status: Locked

Bank Balance	2,332.16
Less Outstanding Checks/Vouchers	0.00
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	2,332.16
Balance Per Books	<u>2,332.16</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: 06/30/21  
Reconciliation Date: 6/30/2021  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1047	6/1/2021	System Generated Check/Voucher	1,001.53	Meritus Districts
1048	6/1/2021	System Generated Check/Voucher	8,731.66	Straley Robin Vericker
CD020	6/30/2021	Bank Fee	<u>15.00</u>	
Cleared Checks/Vouchers			<u>9,748.19</u>	

Parrish Plantation CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 06/30/21  
Reconciliation Date: 6/30/2021  
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR021	6/28/2021	Developer Funding - 06.28.21	2,165.19	
Cleared Deposits			2,165.19	