

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
December 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 12/31/2021

(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	19,846	0	0	0	0	19,846
Investment - Revenue 2021 (1000)	9,410	317	0	0	0	9,727
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	2,041,044	0	0	2,041,044
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	29,256	788,342	2,041,044	5,210,631	8,540,000	16,609,273
Liabilities						
Accounts Payable	(1,394)	0	0	0	0	(1,394)
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	8,016	0	0	0	8,540,000	8,548,016
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	48,921	0	0	0	0	48,921
Investment in General Fixed Assets	0	0	0	5,210,631	0	5,210,631
Other	(27,681)	(154,520)	(5,210,625)	0	0	(5,392,826)
Total Fund Equity & Other Credits Contributed Capital	21,240	788,342	2,041,044	5,210,631	0	8,061,257
Total Liabilities & Fund Equity	29,256	788,342	2,041,044	5,210,631	8,540,000	16,609,273

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2021 Through 12/31/2021
(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	25,250	2,750	10 %
District Engineer	7,000	1,148	5,853	84 %
Disclosure Report	4,200	3,050	1,150	27 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	5,550	3,450	38 %
Auditing Services	5,500	1,779	3,721	68 %
Postage, Phone, Faxes, Copies	150	46	104	69 %
Public Officials Insurance	3,000	0	3,000	100 %
Legal Advertising	9,000	1,400	7,600	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	975	525	35 %
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>40,927</u>	<u>214,248</u>	<u>84 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(27,681)</u>	<u>(27,681)</u>	<u>0 %</u>
Fund Balance, Beginning of Period	0	48,921	48,921	0 %
Fund Balance, End of Period	<u>0</u>	<u>21,240</u>	<u>21,240</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2021 Through 12/31/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	11	11	0 %
Total Revenues	<u>0</u>	<u>11</u>	<u>11</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest	0	154,616	(154,616)	0 %
Total Expenditures	<u>0</u>	<u>154,616</u>	<u>(154,616)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	90	90	0 %
Interfund Transfer				
Interfund Transfer	0	(6)	(6)	0 %
Total Other Financing Sources	<u>0</u>	<u>84</u>	<u>84</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(154,520)</u>	<u>(154,520)</u>	<u>0 %</u>
Fund Balance, Beginning of Period				
	0	942,669	942,669	0 %
Interfund Transfer	0	194	194	0 %
Total Fund Balance, Beginning of Period	<u>0</u>	<u>942,862</u>	<u>942,862</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>788,342</u>	<u>788,342</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2021 Through 12/31/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	90	90	0 %
Total Revenues	<u>0</u>	<u>90</u>	<u>90</u>	<u>0 %</u>
Expenditures				
Other Physical Environment				
Improvements Other Than Buildings	0	5,210,631	(5,210,631)	0 %
Total Expenditures	<u>0</u>	<u>5,210,631</u>	<u>(5,210,631)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	6	6	0 %
Interfund Transfer				
Interfund Transfer	0	(90)	(90)	0 %
Total Other Financing Sources	<u>0</u>	<u>(84)</u>	<u>(84)</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(5,210,625)</u>	<u>(5,210,625)</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>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>2,041,044</u></u>	<u><u>2,041,044</u></u>	<u><u>0 %</u></u>

Parrish Plantation CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Locked

Bank Balance	27,566.87
Less Outstanding Checks/Vouchers	7,721.15
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	19,845.72
Balance Per Books	<u>19,845.72</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: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1073	12/15/2021	Series 2021 FY22 Off Roll Collections	7,721.15	Parrish Plantation CDD
Outstanding Checks/Vouchers			7,721.15	

**Parrish Plantation CDD
Reconcile Cash Accounts**

Detail

Cash Account: 10101 Cash-Operating Account

Reconciliation ID: 12.31.2021

Reconciliation Date: 12/31/2021

Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1066	11/22/2021	System Generated Check/Voucher	1,147.50	Heidt Design
1067	11/22/2021	Series 2021 FY22 Off Roll Collections	9,410.15	Parrish Plantation CDD
1068	12/2/2021	System Generated Check/Voucher	5,175.00	Egis Insurance Advisors, LLC
1069	12/2/2021	System Generated Check/Voucher	1,400.00	McClatchy Company LLC
1070	12/9/2021	System Generated Check/Voucher	1,394.20	Straley Robin Vericker
1071	12/16/2021	System Generated Check/Voucher	1,394.20	Straley Robin Vericker
1071	12/16/2021	System Generated Check/Voucher	(1,394.20)	Straley Robin Vericker
1072	12/22/2021	System Generated Check/Voucher	15,187.62	Meritus Districts
1074	12/29/2021	System Generated Check/Voucher	18,600.00	Meritus Districts
Cleared Checks/Vouchers			52,314.47	
			52,314.47	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 12.31.2021
Reconciliation Date: 12/31/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
CR448	12/10/2021	Off Roll Assessments	0.00	
CR443	12/13/2021	Off Roll Assessments	0.00	
CR446	12/15/2021	Off roll Assessment 12.15.2021	11,836.23	
Cleared Deposits			11,836.23	