

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2023

Prepared by:



2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607
Phone (813) 873-7300 ~ Fax (813) 873-7070

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	GENERAL	SERIES 2021	SERIES 2022	SERIES 2021	SERIES 2022	GENERAL	GENERAL	TOTAL
	FUND	FUND	DEBT SERVICE	DEBT SERVICE	CAPITAL	CAPITAL	FIXED ASSETS	LONG-TERM	
	CROSSWIND	RANCH	FUND	FUND	PROJECTS	PROJECTS	FUND	DEBT FUND	
	POINT								
ASSETS									
Cash - Operating Account	\$ 156,194	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,194
Due From Other Funds	-	36,268	66,801	4	-	-	-	-	103,073
Investments:									
Acquisition & Construction Account	-	-	-	-	46	-	-	-	46
Cost of Issuance Fund	-	-	-	-	-	7,501	-	-	7,501
Reserve Fund	-	-	478,794	373,066	-	-	-	-	851,860
Revenue Fund	-	-	8,979	-	-	-	-	-	8,979
Utility Deposits	984	-	-	-	-	-	-	-	984
Fixed Assets									
Construction Work In Process	-	-	-	-	-	-	7,303,049	-	7,303,049
Amount To Be Provided	-	-	-	-	-	-	-	8,540,000	8,540,000
TOTAL ASSETS	\$ 157,178	\$ 36,268	\$ 554,574	\$ 373,070	\$ 46	\$ 7,501	\$ 7,303,049	\$ 8,540,000	\$ 16,971,686
LIABILITIES									
Accounts Payable	\$ 5,628	\$ 14,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20,256
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	103,063	-	-	-	6	4	-	-	103,073
TOTAL LIABILITIES	108,691	14,628	-	-	6	4	-	8,540,000	8,663,329
FUND BALANCES									
Restricted for:									
Debt Service	-	-	554,574	373,070	-	-	-	-	927,644
Capital Projects	-	-	-	-	40	7,497	-	-	7,537
Unassigned:	48,487	21,640	-	-	-	-	7,303,049	-	7,373,176
TOTAL FUND BALANCES	48,487	21,640	554,574	373,070	40	7,497	7,303,049	-	8,308,357
TOTAL LIABILITIES & FUND BALANCES	\$ 157,178	\$ 36,268	\$ 554,574	\$ 373,070	\$ 46	\$ 7,501	\$ 7,303,049	\$ 8,540,000	\$ 16,971,686

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

General Fund Crosswind Point (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- Tax Collector	\$ -	\$ 68,246	\$ 68,246	0.00%
Special Assmnts- CDD Collected	489,696	11,471	(478,225)	2.34%
TOTAL REVENUES	489,696	79,717	(409,979)	16.28%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	4,000	-	4,000	0.00%
Assessment Roll	3,663	417	3,246	11.38%
Disclosure Report	3,500	350	3,150	10.00%
District Counsel	5,495	3,344	2,151	60.86%
District Engineer	4,762	-	4,762	0.00%
District Manager	18,317	6,250	12,067	34.12%
Accounting Services	12,822	4,375	8,447	34.12%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,099	-	1,099	0.00%
Postage, Phone, Faxes, Copies	110	25	85	22.73%
Public Officials Insurance	1,813	2,504	(691)	138.11%
Legal Advertising	1,099	95	1,004	8.64%
Miscellaneous Services	183	-	183	0.00%
Bank Fees	148	-	148	0.00%
Financial & Revenue Collections	2,564	875	1,689	34.13%
Other Current Charges	2,500	-	2,500	0.00%
Website Administration	1,319	375	944	28.43%
Office Supplies	73	-	73	0.00%
Dues, Licenses, Subscriptions	128	175	(47)	136.72%
Total Administration	66,746	18,785	47,961	28.14%
<u>Electric Utility Services</u>				
Electricity - Streetlights	75,000	4,108	70,892	5.48%
Utility - Electric	12,000	3,062	8,938	25.52%
Total Electric Utility Services	87,000	7,170	79,830	8.24%
<u>Utility Services</u>				
Garbage - Recreational Facility	2,800	-	2,800	0.00%
Total Utility Services	2,800	-	2,800	0.00%
<u>Water Utility Services</u>				
Utility - Water	4,500	246	4,254	5.47%
Total Water Utility Services	4,500	246	4,254	5.47%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

General Fund Crosswind Point (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Stormwater Control</u>				
Aquatic Maintenance	17,500	7,154	10,346	40.88%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,000	7,154	10,846	39.74%
<u>Other Physical Environment</u>				
Contracts-Tree Health	32,400	-	32,400	0.00%
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	22,500	3,059	19,441	13.60%
R&M-Other Landscape	5,000	-	5,000	0.00%
Landscape - Annuals	14,000	2,970	11,030	21.21%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	140,000	81,934	58,066	58.52%
Entry/Gate/Walls Maintenance	1,500	56	1,444	3.73%
Plant Replacement Program	10,000	-	10,000	0.00%
Landscape- Storm Clean Up & Tree Removal	-	7,050	(7,050)	0.00%
Irrigation Maintenance	5,000	1,420	3,580	28.40%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	256,300	96,489	159,811	37.65%
<u>Contingency</u>				
Misc-Contingency	1,500	-	1,500	0.00%
Total Contingency	1,500	-	1,500	0.00%
<u>Road and Street Facilities</u>				
Roadway Repair & Maintenance	1,500	-	1,500	0.00%
Total Road and Street Facilities	1,500	-	1,500	0.00%
<u>Parks and Recreation</u>				
Field Services	12,000	3,000	9,000	25.00%
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Contracts-Pools	12,000	-	12,000	0.00%
Telephone/Fax/Internet Services	950	-	950	0.00%
R&M-Pools	2,500	-	2,500	0.00%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	2,965	4,535	39.53%
Playground Equipment and Maintenance	300	-	300	0.00%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

General Fund Crosswind Point (001)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
Access Control Maintenance & Repair	2,000	-	2,000	0.00%
Holiday Decoration	2,500	-	2,500	0.00%
Special Events	500	-	500	0.00%
Office Expense	750	29	721	3.87%
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	51,350	5,994	45,356	11.67%
TOTAL EXPENDITURES	489,696	135,838	353,858	27.74%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(56,121)	(56,121)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		104,608		
FUND BALANCE, ENDING		\$ 48,487		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

General Fund Crosswind Ranch (002)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Special Assmnts- CDD Collected	\$ 179,019	\$ -	\$ (179,019)	0.00%
TOTAL REVENUES	179,019	-	(179,019)	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	4,000	-	4,000	0.00%
Assessment Roll	1,337	-	1,337	0.00%
Disclosure Report	3,500	-	3,500	0.00%
District Counsel	2,005	-	2,005	0.00%
District Engineer	1,738	-	1,738	0.00%
District Manager	6,683	-	6,683	0.00%
Accounting Services	4,678	-	4,678	0.00%
Auditing Services	1,150	-	1,150	0.00%
Website Compliance	882	-	882	0.00%
Postage, Phone, Faxes, Copies	40	-	40	0.00%
Public Officials Insurance	662	-	662	0.00%
Legal Advertising	401	-	401	0.00%
Miscellaneous Services	67	-	67	0.00%
Special Events	2,500	-	2,500	0.00%
Bank Fees	53	-	53	0.00%
Financial & Revenue Collections	936	-	936	0.00%
Office Supplies	27	-	27	0.00%
Dues, Licenses, Subscriptions	47	-	47	0.00%
Total Administration	30,706	-	30,706	0.00%
<u>Electric Utility Services</u>				
Electricity - Streetlights	35,000	-	35,000	0.00%
Utility - Electric	1,000	-	1,000	0.00%
Total Electric Utility Services	36,000	-	36,000	0.00%
<u>Water Utility Services</u>				
Utility - Water	575	-	575	0.00%
Total Water Utility Services	575	-	575	0.00%
<u>Stormwater Control</u>				
Aquatic Maintenance	9,000	14,628	(5,628)	162.53%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	9,500	14,628	(5,128)	153.98%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

General Fund Crosswind Ranch (002)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Other Physical Environment</u>				
Insurance - General Liability	1,765	-	1,765	0.00%
Insurance -Property & Casualty	10,000	-	10,000	0.00%
R&M-Other Landscape	2,500	-	2,500	0.00%
Landscape - Annuals	5,000	-	5,000	0.00%
Landscape - Mulch	5,000	-	5,000	0.00%
Landscape Maintenance	55,000	-	55,000	0.00%
Entry/Gate/Walls Maintenance	773	-	773	0.00%
Plant Replacement Program	3,500	-	3,500	0.00%
Irrigation Maintenance	6,000	-	6,000	0.00%
Total Other Physical Environment	89,538	-	89,538	0.00%
<u>Contingency</u>				
Misc-Contingency	1,100	-	1,100	0.00%
Total Contingency	1,100	-	1,100	0.00%
<u>Road and Street Facilities</u>				
Roadway Repair & Maintenance	250	-	250	0.00%
Total Road and Street Facilities	250	-	250	0.00%
<u>Parks and Recreation</u>				
Field Services	5,000	-	5,000	0.00%
Clubhouse - Facility Janitorial Service	750	-	750	0.00%
Recreation / Park Facility Maintenance	3,500	-	3,500	0.00%
Playground Equipment and Maintenance	1,000	-	1,000	0.00%
Special Events	500	-	500	0.00%
Office Expense	100	-	100	0.00%
Dog Waste Station Service & Supplies	500	-	500	0.00%
Total Parks and Recreation	11,350	-	11,350	0.00%
TOTAL EXPENDITURES	179,019	14,628	164,391	8.17%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(14,628)	(14,628)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		36,268		
FUND BALANCE, ENDING		\$ 21,640		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

Series 2021 Debt Service Fund (200)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 10	\$ 10	0.00%
Special Assmnts- Tax Collector	309,231	66,795	(242,436)	21.60%
Special Assmnts- CDD Collected	-	8,619	8,619	0.00%
TOTAL REVENUES	309,231	75,424	(233,807)	24.39%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	309,231	154,616	154,615	50.00%
Total Debt Service	309,231	154,616	154,615	50.00%
TOTAL EXPENDITURES	309,231	154,616	154,615	50.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(79,192)	(79,192)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers-Out	-	(2)	(2)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(2)	(2)	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ (79,194)</u>	<u>\$ (79,194)</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		633,768		
FUND BALANCE, ENDING		<u>\$ 554,574</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

Series 2022 Debt Service Fund (201)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 7	\$ 7	0.00%
TOTAL REVENUES	-	7	7	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	-	33,176	(33,176)	0.00%
Total Debt Service	-	33,176	(33,176)	0.00%
TOTAL EXPENDITURES	-	33,176	(33,176)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(33,169)	(33,169)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers-Out	-	(2)	(2)	0.00%
TOTAL FINANCING SOURCES (USES)	-	(2)	(2)	0.00%
Net change in fund balance	\$ -	\$ (33,171)	\$ (33,171)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		406,241		
FUND BALANCE, ENDING		\$ 373,070		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023
Series 2021 Capital Projects Fund (300)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	-	-	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	2	2	0.00%
TOTAL FINANCING SOURCES (USES)	-	2	2	0.00%
Net change in fund balance	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		38		
FUND BALANCE, ENDING		<u>\$ 40</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2023

Series 2022 Capital Projects Fund (301)

(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 79	\$ 79	0.00%
TOTAL REVENUES	-	79	79	0.00%
<u>EXPENDITURES</u>				
<u>Non-Operating</u>				
Cost of Issuance	-	37,500	(37,500)	0.00%
Total Non-Operating	-	37,500	(37,500)	0.00%
<u>Construction In Progress</u>				
Construction in Progress	-	4,801,393	(4,801,393)	0.00%
Total Construction In Progress	-	4,801,393	(4,801,393)	0.00%
TOTAL EXPENDITURES	-	4,838,893	(4,838,893)	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(4,838,814)	(4,838,814)	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Interfund Transfer - In	-	2	2	0.00%
TOTAL FINANCING SOURCES (USES)	-	2	2	0.00%
Net change in fund balance	\$ -	\$ (4,838,812)	\$ (4,838,812)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		4,846,309		
FUND BALANCE, ENDING		\$ 7,497		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023
General Fixed Assets Fund (900)
(In Whole Numbers)

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>REVENUES</u>				
TOTAL REVENUES	-	-	-	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	-	-	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		7,303,049		
FUND BALANCE, ENDING		<u>\$ 7,303,049</u>		

PARRISH PLANTATION CDD

Bank Reconciliation

Bank Account No. 6064 TRUIST - GF Operating
 Statement No. 01-23
 Statement Date 1/31/2023

G/L Balance (LCY)	156,194.39	Statement Balance	156,194.39
G/L Balance	156,194.39	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	156,194.39
Subtotal	156,194.39	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	156,194.39	Ending Balance	156,194.39
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
12/21/2022	Payment	1143	ENVERA SYSTEMS	56.26	56.26	0.00
12/21/2022	Payment	1147	MANATEE LANDSCAPE &	10,775.41	10,775.41	0.00
12/21/2022	Payment	1149	RON LITTS	2,700.00	2,700.00	0.00
12/21/2022	Payment	1150	STRALEY ROBIN VERICKER	1,203.50	1,203.50	0.00
12/28/2022	Payment	1151	FPL	943.05	943.05	0.00
1/6/2023	Payment	1153	MANATEE COUNTY UTILITIES DEPT	119.82	119.82	0.00
1/24/2023	Payment	1154	CYPRESS CREEK AQUATICS INC	2,084.00	2,084.00	0.00
1/24/2023	Payment	1155	FPL	293.66	293.66	0.00
1/24/2023	Payment	1156	MANATEE LANDSCAPE &	13,745.41	13,745.41	0.00
1/24/2023	Payment	1157	STRALEY ROBIN VERICKER	887.50	887.50	0.00
Total Checks				32,808.61	32,808.61	0.00
Deposits						
1/23/2023		TAX ASSESS	TAX ASSESSMENTS RECEIVED	G/L 40,102.04	40,102.04	0.00
Total Deposits				40,102.04	40,102.04	0.00