

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
October 31, 2022

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 October 31, 2022

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL	GENERAL	SERIES 2021 DEBT SERVICE FUND	SERIES 2021	GENERAL	GENERAL	TOTAL
	FUND CROSSWIND POINT	FUND CROSSWIND RANCH		CAPITAL PROJECTS FUND	FIXED ASSETS ACCOUNT GROUP FUND	LONG-TERM DEBT ACCOUNT GROUP FUND	
ASSETS							
Cash - Operating Account	126,549	-	-	-	-	-	126,549
Due From Other Funds	-	36,268	2	-	-	-	36,270
Investments:							
Acquisition & Construction Account	-	-	-	2	-	-	2
Construction Fund	-	-	-	38	-	-	38
Interest Account	-	-	154,616	-	-	-	154,616
Reserve Fund	-	-	478,792	-	-	-	478,792
Revenue Fund	-	-	359	-	-	-	359
Fixed Assets							
Construction Work In Process	-	-	-	-	7,303,049	-	7,303,049
Amount To Be Provided	-	-	-	-	-	8,540,000	8,540,000
TOTAL ASSETS	\$ 126,549	\$ 36,268	\$ 633,769	\$ 40	\$ 7,303,049	\$ 8,540,000	\$ 16,639,675
LIABILITIES							
Accounts Payable	\$ 64,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,660
Deposits	(984)	-	-	-	-	-	(984)
Bonds Payable	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	36,268	-	-	2	-	-	36,270
TOTAL LIABILITIES	99,944	-	-	2	-	8,540,000	8,639,946
FUND BALANCES							
Restricted for:							
Debt Service	-	-	633,769	-	-	-	633,769
Capital Projects	-	-	-	38	-	-	38
Unassigned:	26,605	36,268	-	-	7,303,049	-	7,365,922
TOTAL FUND BALANCES	26,605	36,268	633,769	38	7,303,049	-	7,999,729
TOTAL LIABILITIES & FUND BALANCES	\$ 126,549	\$ 36,268	\$ 633,769	\$ 40	\$ 7,303,049	\$ 8,540,000	\$ 16,639,675

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022

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- CDD Collected	\$ 489,696	\$ 1,738	\$ (487,958)	0.35%
TOTAL REVENUES	489,696	1,738	(487,958)	0.35%
<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	1,253	4,242	22.80%
District Engineer	4,762	-	4,762	0.00%
District Manager	18,317	2,083	16,234	11.37%
Accounting Services	12,822	1,458	11,364	11.37%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,099	-	1,099	0.00%
Postage, Phone, Faxes, Copies	110	6	104	5.45%
Public Officials Insurance	1,813	-	1,813	0.00%
Legal Advertising	1,099	95	1,004	8.64%
Miscellaneous Services	183	-	183	0.00%
Bank Fees	147	-	147	0.00%
Financial & Revenue Collections	2,564	292	2,272	11.39%
Other Current Charges	2,500	-	2,500	0.00%
Website Administration	1,319	125	1,194	9.48%
Office Supplies	73	-	73	0.00%
Dues, Licenses, Subscriptions	128	175	(47)	136.72%
Total Administration	66,745	6,254	60,491	9.37%
<u>Electric Utility Services</u>				
Electricity - Streetlights	75,000	-	75,000	0.00%
Utility - Electric	12,000	380	11,620	3.17%
Utility - StreetLights	-	1,803	(1,803)	0.00%
Total Electric Utility Services	87,000	2,183	84,817	2.51%
<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	65	4,435	1.44%
Total Water Utility Services	4,500	65	4,435	1.44%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022

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	1,493	16,007	8.53%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,000	1,493	16,507	8.29%
<u>Other Physical Environment</u>				
Field Services	-	1,000	(1,000)	0.00%
Contracts-Tree Health	32,400	-	32,400	0.00%
Insurance - General Liability	3,200	-	3,200	0.00%
Insurance -Property & Casualty	22,500	-	22,500	0.00%
R&M-Other Landscape	5,000	-	5,000	0.00%
Landscape - Annuals	14,000	-	14,000	0.00%
Landscape - Mulch	18,500	-	18,500	0.00%
Landscape Maintenance	140,000	54,883	85,117	39.20%
Entry/Gate/Walls Maintenance	1,500	7,050	(5,550)	470.00%
Plant Replacement Program	10,000	-	10,000	0.00%
Irrigation Maintenance	5,000	1,250	3,750	25.00%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	256,300	64,183	192,117	25.04%
<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	-	12,000	0.00%
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	-	7,500	0.00%
Playground Equipment and Maintenance	300	-	300	0.00%
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	-	750	0.00%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
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
Dog Waste Station Service & Supplies	1,500	-	1,500	0.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	51,350	-	51,350	0.00%
TOTAL EXPENDITURES	489,695	74,178	415,517	15.15%
Excess (deficiency) of revenues				
Over (under) expenditures	1	(72,440)	(72,441)	-7244000.00%
OTHER FINANCING SOURCES (USES)				
Contribution to (Use of) Fund Balance	1	-	(1)	0.00%
TOTAL FINANCING SOURCES (USES)	1	-	(1)	0.00%
Net change in fund balance	\$ 1	\$ (72,440)	\$ (72,443)	-7244000.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	99,045	99,045		
FUND BALANCE, ENDING	\$ 99,046	\$ 26,605		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
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	-	9,000	0.00%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	9,500	-	9,500	0.00%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
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	775	-	775	0.00%
Plant Replacement Program	3,500	-	3,500	0.00%
Irrigation Maintenance	6,000	-	6,000	0.00%
Total Other Physical Environment	89,540	-	89,540	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	179,021	-	179,021	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	(2)	-	2	0.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(2)	-	2	0.00%
TOTAL FINANCING SOURCES (USES)	(2)	-	2	0.00%
Net change in fund balance	\$ (2)	\$ -	\$ 6	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	36,268	36,268		
FUND BALANCE, ENDING	\$ 36,266	\$ 36,268		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2022

Series 2021 Debt Service Fund (200)

(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>VARIANCE (\$) FAV(UNFAV)</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1	\$ 1	0.00%
Special Assmnts- Tax Collector	309,231	-	(309,231)	0.00%
TOTAL REVENUES	309,231	1	(309,230)	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	309,231	-	309,231	0.00%
Total Debt Service	309,231	-	309,231	0.00%
TOTAL EXPENDITURES	309,231	-	309,231	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	1	1	0.00%
Net change in fund balance	\$ -	\$ 1	\$ 1	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	633,768	633,768		
FUND BALANCE, ENDING	\$ 633,768	\$ 633,769		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
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%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	38		
FUND BALANCE, ENDING	\$ -	\$ 38		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 31, 2022
General Fixed Assets Account Group 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%
Net change in fund balance	\$ -	\$ -	\$ -	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	7,303,049		
FUND BALANCE, ENDING	\$ -	\$ 7,303,049		

PARRISH PLANTATION CDD

Bank Reconciliation

Bank Account No. 6064 TRUIST - GF Operating
 Statement No. 10-22
 Statement Date 10/31/2022

G/L Balance (LCY)	126,549.48	Statement Balance	192,866.65
G/L Balance	126,549.48	Outstanding Deposits	5,015.26
Positive Adjustments	0.00		
	<hr/>		
Subtotal	126,549.48	Subtotal	197,881.91
Negative Adjustments	0.00	Outstanding Checks	71,332.43
	<hr/>	Differences	0.00
Ending G/L Balance	126,549.48	Ending Balance	126,549.48
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
9/30/2022		JE000004	chk#1115### FPL	326.86	326.86	0.00
10/27/2022	Payment	1119	FPL	4,047.95	4,047.95	0.00
10/27/2022	Payment	1120	HEIDT DESIGN	42.50	42.50	0.00
10/28/2022	Payment	1125	FPL	36.33	36.33	0.00
10/28/2022	Payment	1128	MANATEE COUNTY UTILITIES DEPT	1,068.89	1,068.89	0.00
Total Checks				5,522.53	5,522.53	0.00
Deposits						
9/30/2022		JE000003	Reclass BB to Bank Card	G/L 196,651.15	196,651.15	0.00
10/19/2022		JE000007	O&M fees - check 7261	G/L 926.95	926.95	0.00
10/19/2022		JE000008	O&M fees - check 7251	G/L 811.08	811.08	0.00
Total Deposits				198,389.18	198,389.18	0.00
Outstanding Checks						
10/27/2022	Payment	1116	DANIELLE FENCE	13,065.50	0.00	13,065.50
10/27/2022	Payment	1117	DEPART OF ECONOMIC OPPORTUNITY	175.00	0.00	175.00
10/27/2022	Payment	1118	EGIS INSURANCE	5,563.00	0.00	5,563.00
10/27/2022	Payment	1121	MANATEE LANDSCAPE &	28,600.82	0.00	28,600.82
10/27/2022	Payment	1122	RON LITTS	10,800.00	0.00	10,800.00
10/27/2022	Payment	1123	STRALEY ROBIN VERICKER	758.70	0.00	758.70
10/28/2022	Payment	1124	CYPRESS CREEK AQUATICS INC	1,493.00	0.00	1,493.00
10/28/2022	Payment	1127	MANATEE LANDSCAPE &	10,876.41	0.00	10,876.41
Total Outstanding Checks.....				71,332.43		71,332.43
Outstanding Deposits						
9/30/2022		JE000005	CR462 - Off Roll Assessments 1.19.2022	G/L 5,015.26	0.00	5,015.26
Total Outstanding Deposits.....				5,015.26		5,015.26