

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
June 30, 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 June 30, 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	CROSSWIND	FUND	FUND	PROJECTS	PROJECTS	FUND	DEBT FUND	
	POINT	RANCH							
ASSETS									
Cash - Operating Account	\$ 444,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,486
Cash in Transit	6,829	-	-	-	-	-	-	-	6,829
Due From Other Funds	-	-	-	135,824	-	-	-	-	135,824
Investments:									
Acquisition & Construction Account	-	-	-	-	3,199	2,461	-	-	5,660
Cost of Issuance Fund	-	-	-	26,416	-	-	-	-	26,416
Prepayment Account	-	-	-	724,849	-	-	-	-	724,849
Reserve Fund	-	-	478,794	370,581	-	-	-	-	849,375
Revenue Fund	-	-	46,157	68,934	-	-	-	-	115,091
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	\$ 452,299	\$ -	\$ 524,951	\$ 1,326,604	\$ 3,199	\$ 2,461	\$ 7,303,049	\$ 8,540,000	\$ 18,152,563
LIABILITIES									
Accounts Payable	\$ 3,135	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,495
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	39,720	9,087	81,404	-	3,153	2,460	-	-	135,824
TOTAL LIABILITIES	42,855	9,447	81,404	-	3,153	2,460	-	8,540,000	8,679,319

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of June 30, 2023
(In Whole Numbers)

<u>ACCOUNT DESCRIPTION</u>	<u>GENERAL FUND CROSSWIND POINT</u>	<u>GENERAL FUND CROSSWIND RANCH</u>	<u>SERIES 2021 DEBT SERVICE FUND</u>	<u>SERIES 2022 DEBT SERVICE FUND</u>	<u>SERIES 2021 CAPITAL PROJECTS FUND</u>	<u>SERIES 2022 CAPITAL PROJECTS FUND</u>	<u>GENERAL FIXED ASSETS FUND</u>	<u>GENERAL LONG-TERM DEBT FUND</u>	<u>TOTAL</u>
<u>FUND BALANCES</u>									
Restricted for:									
Debt Service	-	-	443,547	1,326,604	-	-	-	-	1,770,151
Capital Projects	-	-	-	-	46	1	-	-	47
Unassigned:	409,444	(9,447)	-	-	-	-	7,303,049	-	7,703,046
TOTAL FUND BALANCES	409,444	(9,447)	443,547	1,326,604	46	1	7,303,049	-	9,473,244
TOTAL LIABILITIES & FUND BALANCES	\$ 452,299	\$ -	\$ 524,951	\$ 1,326,604	\$ 3,199	\$ 2,461	\$ 7,303,049	\$ 8,540,000	\$ 18,152,563

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	\$ -	\$ 233,678	\$ 233,678	0.00%
Special Assmnts- CDD Collected	489,696	379,285	(110,411)	77.45%
Developer Contribution	-	25,739	25,739	0.00%
TOTAL REVENUES	489,696	638,702	149,006	130.43%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	4,000	4,041	(41)	101.03%
Assessment Roll	3,663	417	3,246	11.38%
Disclosure Report	3,500	3,150	350	90.00%
District Counsel	5,495	11,121	(5,626)	202.38%
District Engineer	4,762	-	4,762	0.00%
District Manager	18,317	18,750	(433)	102.36%
Accounting Services	12,822	13,125	(303)	102.36%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,099	1,500	(401)	136.49%
Postage, Phone, Faxes, Copies	110	92	18	83.64%
Public Officials Insurance	1,813	8,164	(6,351)	450.30%
Legal Advertising	1,099	715	384	65.06%
Miscellaneous Services	183	-	183	0.00%
Bank Fees	148	-	148	0.00%
Financial & Revenue Collections	2,564	2,625	(61)	102.38%
Other Current Charges	2,500	-	2,500	0.00%
Website Administration	1,319	1,125	194	85.29%
Office Supplies	73	-	73	0.00%
Dues, Licenses, Subscriptions	128	175	(47)	136.72%
Total Administration	66,746	65,000	1,746	97.38%
<u>Electric Utility Services</u>				
Electricity - Streetlights	75,000	22,414	52,586	29.89%
Utility - Electric	12,000	9,416	2,584	78.47%
Total Electric Utility Services	87,000	31,830	55,170	36.59%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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>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	3,304	1,196	73.42%
Total Water Utility Services	4,500	3,304	1,196	73.42%
<u>Stormwater Control</u>				
Aquatic Maintenance	17,500	11,979	5,521	68.45%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	18,000	11,979	6,021	66.55%
<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	3,266	19,234	14.52%
R&M-Other Landscape	5,000	-	5,000	0.00%
Landscape - Annuals	14,000	5,470	8,530	39.07%
Landscape - Mulch	18,500	10,651	7,849	57.57%
Landscape Maintenance	140,000	124,294	15,706	88.78%
Entry/Gate/Walls Maintenance	1,500	831	669	55.40%
Plant Replacement Program	10,000	1,106	8,894	11.06%
Landscape- Storm Clean Up & Tree Removal	-	43,181	(43,181)	0.00%
Irrigation Maintenance	5,000	5,775	(775)	115.50%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	256,300	194,574	61,726	75.92%
<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%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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>Parks and Recreation</u>				
Field Services	12,000	9,000	3,000	75.00%
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Contracts-Pools	12,000	-	12,000	0.00%
Telephone/Fax/Internet Services	950	1,206	(256)	126.95%
R&M-Pools	2,500	375	2,125	15.00%
Facility A/C & Heating Maintenance & Repair	1,000	-	1,000	0.00%
Recreation / Park Facility Maintenance	7,500	7,990	(490)	106.53%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	7,546	(5,546)	377.30%
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	1,035	465	69.00%
Pool Permits	350	-	350	0.00%
Total Parks and Recreation	51,350	27,181	24,169	52.93%
TOTAL EXPENDITURES	489,696	333,868	155,828	68.18%
Excess (deficiency) of revenues				
Over (under) expenditures	-	304,834	304,834	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		104,610		
FUND BALANCE, ENDING		\$ 409,444		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	195	206	48.63%
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	195	30,511	0.64%
<u>Electric Utility Services</u>				
Electricity - Streetlights	35,000	1,365	33,635	3.90%
Utility - Electric	1,000	14,993	(13,993)	1499.30%
Total Electric Utility Services	36,000	16,358	19,642	45.44%
<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	20,581	(11,581)	228.68%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	9,500	20,581	(11,081)	216.64%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	76	9,924	0.76%
R&M-Other Landscape	2,500	-	2,500	0.00%
Landscape - Annuals	5,000	-	5,000	0.00%
Landscape - Mulch	5,000	3,570	1,430	71.40%
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	4,935	1,065	82.25%
Total Other Physical Environment	89,538	8,581	80,957	9.58%
<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	45,715	133,304	25.54%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(45,715)	(45,715)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		36,268		
FUND BALANCE, ENDING		\$ (9,447)		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	\$ -	\$ 3,534	\$ 3,534	0.00%
Special Assmnts- Tax Collector	309,231	228,708	(80,523)	73.96%
Special Assmnts- CDD Collected	-	56,770	56,770	0.00%
TOTAL REVENUES	309,231	289,012	(20,219)	93.46%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	309,231	479,231	(170,000)	154.98%
Total Debt Service	309,231	479,231	(170,000)	154.98%
TOTAL EXPENDITURES	309,231	479,231	(170,000)	154.98%
Excess (deficiency) of revenues Over (under) expenditures	-	(190,219)	(190,219)	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>\$ (190,221)</u>	<u>\$ (190,221)</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		633,768		
FUND BALANCE, ENDING		<u>\$ 443,547</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	\$ -	\$ 3,714	\$ 3,714	0.00%
Special Assmnts- CDD Collected	-	1,210,477	1,210,477	0.00%
TOTAL REVENUES	-	1,214,191	1,214,191	0.00%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	-	293,826	(293,826)	0.00%
Total Debt Service	-	293,826	(293,826)	0.00%
TOTAL EXPENDITURES	-	293,826	(293,826)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	920,365	920,365	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	\$ -	\$ 920,363	\$ 920,363	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		406,241		
FUND BALANCE, ENDING		\$ 1,326,604		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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>				
Interest - Investments	\$ -	\$ 6	\$ 6	0.00%
TOTAL REVENUES	-	6	6	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	6	6	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	\$ -	\$ 8	\$ 8	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		38		
FUND BALANCE, ENDING		\$ 46		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 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	\$ -	\$ 83	\$ 83	0.00%
TOTAL REVENUES	-	83	83	0.00%
<u>EXPENDITURES</u>				
<u>Non-Operating</u>				
Cost of Issuance	-	45,000	(45,000)	0.00%
Total Non-Operating	-	45,000	(45,000)	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	-	4,846,393	(4,846,393)	0.00%
Excess (deficiency) of revenues Over (under) expenditures	-	(4,846,310)	(4,846,310)	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>\$ (4,846,308)</u>	<u>\$ (4,846,308)</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		4,846,309		
FUND BALANCE, ENDING		<u>\$ 1</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2023

General Fixed Assets Fund (900)

(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>				
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. 06-23A
Statement Date 6/30/2023

G/L Balance (LCY)	444,485.64	Statement Balance	533,191.20
G/L Balance	444,485.64	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	533,191.20
Subtotal	444,485.64	Outstanding Checks	88,705.56
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	444,485.64	Ending Balance	444,485.64
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
4/3/2023	Payment	DD101	Payment of Invoice 000277	442.90	442.90	0.00
4/25/2023	Payment	DD102	Payment of Invoice 000329	286.89	286.89	0.00
Total Checks				729.79	729.79	0.00
Deposits						
4/4/2023		JE000284	Reverse interenet expense double input	G/L Ac 442.90	442.90	0.00
4/4/2023		JE000285	Reverse interenet expense double input	G/L Ac 286.89	286.89	0.00
Total Deposits				729.79	729.79	0.00
Outstanding Checks						
6/22/2023	Payment	1230	ENVERA SYSTEMS	702.68	0.00	702.68
6/28/2023	Payment	1235	PARRISH PLANTATION CDD	65,184.83	0.00	65,184.83
6/29/2023	Payment	1236	FPL	648.78	0.00	648.78
6/29/2023	Payment	1237	INFRAMARK LLC	5,319.43	0.00	5,319.43
6/29/2023	Payment	1238	MANDY ELECTRIC INC	850.00	0.00	850.00
6/29/2023	Payment	1239	MCCLATCHY COMPANY LLC	294.84	0.00	294.84
6/29/2023	Payment	1240	RON LITTS	2,700.00	0.00	2,700.00
6/29/2023	Payment	1241	SPRINKLER SOLUTIONS of FLORIDA, INC	13,005.00	0.00	13,005.00
Total Outstanding Checks				88,705.56		88,705.56