

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
February 28, 2023

Prepared by:



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PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of February 28, 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	DEBT SERVICE	DEBT SERVICE	PROJECTS	PROJECTS	FIXED ASSETS	LONG-TERM	
	POINT	RANCH	FUND	FUND	FUND	FUND	FUND	DEBT FUND	
ASSETS									
Cash - Operating Account	\$ 158,183	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 158,183
Due From Other Funds	-	19,556	78,836	5	-	-	-	-	98,397
Investments:									
Acquisition & Construction Account	-	-	-	-	48	2	-	-	50
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	\$ 159,167	\$ 19,556	\$ 566,609	\$ 373,071	\$ 48	\$ 7,503	\$ 7,303,049	\$ 8,540,000	\$ 16,969,003
LIABILITIES									
Accounts Payable	\$ 37,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,894
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	98,384	-	-	-	8	5	-	-	98,397
TOTAL LIABILITIES	136,278	-	-	-	8	5	-	8,540,000	8,676,291
FUND BALANCES									
Restricted for:									
Debt Service	-	-	566,609	373,071	-	-	-	-	939,680
Capital Projects	-	-	-	-	40	7,498	-	-	7,538
Unassigned:	22,889	19,556	-	-	-	-	7,303,049	-	7,345,494
TOTAL FUND BALANCES	22,889	19,556	566,609	373,071	40	7,498	7,303,049	-	8,292,712
TOTAL LIABILITIES & FUND BALANCES	\$ 159,167	\$ 19,556	\$ 566,609	\$ 373,071	\$ 48	\$ 7,503	\$ 7,303,049	\$ 8,540,000	\$ 16,969,003

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	\$ -	\$ 80,541	\$ 80,541	0.00%
Special Assmnts- CDD Collected	489,696	11,471	(478,225)	2.34%
TOTAL REVENUES	489,696	92,012	(397,684)	18.79%
<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	1,750	1,750	50.00%
District Counsel	5,495	4,407	1,088	80.20%
District Engineer	4,762	-	4,762	0.00%
District Manager	18,317	10,417	7,900	56.87%
Accounting Services	12,822	7,292	5,530	56.87%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,099	1,500	(401)	136.49%
Postage, Phone, Faxes, Copies	110	58	52	52.73%
Public Officials Insurance	1,813	2,504	(691)	138.11%
Legal Advertising	1,099	189	910	17.20%
Miscellaneous Services	183	-	183	0.00%
Bank Fees	148	-	148	0.00%
Financial & Revenue Collections	2,564	1,458	1,106	56.86%
Other Current Charges	2,500	-	2,500	0.00%
Website Administration	1,319	625	694	47.38%
Office Supplies	73	-	73	0.00%
Dues, Licenses, Subscriptions	128	175	(47)	136.72%
Total Administration	66,746	30,792	35,954	46.13%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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>Electric Utility Services</u>				
Electricity - Streetlights	75,000	5,143	69,857	6.86%
Utility - Electric	12,000	4,480	7,520	37.33%
Total Electric Utility Services	87,000	9,623	77,377	11.06%
<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	287	4,213	6.38%
Total Water Utility Services	4,500	287	4,213	6.38%
<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	100,810	39,190	72.01%
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	115,365	140,935	45.01%
<u>Contingency</u>				
Misc-Contingency	1,500	-	1,500	0.00%
Total Contingency	1,500	-	1,500	0.00%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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>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	5,000	7,000	41.67%
Clubhouse - Facility Janitorial Service	7,500	-	7,500	0.00%
Contracts-Pools	12,000	-	12,000	0.00%
Telephone/Fax/Internet Services	950	443	507	46.63%
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	3,465	4,035	46.20%
Playground Equipment and Maintenance	300	-	300	0.00%
Access Control Maintenance & Repair	2,000	1,575	425	78.75%
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	10,512	40,838	20.47%
TOTAL EXPENDITURES	489,696	173,733	315,963	35.48%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(81,721)	(81,721)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		104,610		
FUND BALANCE, ENDING		\$ 22,889		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	16,712	(7,712)	185.69%
Aquatic Plant Replacement	500	-	500	0.00%
Total Stormwater Control	9,500	16,712	(7,212)	175.92%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	16,712	162,307	9.34%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(16,712)	(16,712)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		36,268		
FUND BALANCE, ENDING		\$ 19,556		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	\$ -	\$ 12	\$ 12	0.00%
Special Assmnts- Tax Collector	309,231	78,828	(230,403)	25.49%
Special Assmnts- CDD Collected	-	8,619	8,619	0.00%
TOTAL REVENUES	309,231	87,459	(221,772)	28.28%
<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	-	(67,157)	(67,157)	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>\$ (67,159)</u>	<u>\$ (67,159)</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		633,768		
FUND BALANCE, ENDING		<u>\$ 566,609</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending February 28, 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	\$ -	\$ 8	\$ 8	0.00%
TOTAL REVENUES	-	8	8	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	-	(33,168)	(33,168)	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>\$ (33,170)</u>	<u>\$ (33,170)</u>	<u>0.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2022)		406,241		
FUND BALANCE, ENDING		<u>\$ 373,071</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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 February 28, 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	\$ -	\$ 80	\$ 80	0.00%
TOTAL REVENUES	-	80	80	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	-	(4,838,813)	(4,838,813)	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	\$ -	\$ (4,838,811)	\$ (4,838,811)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2022)		4,846,309		
FUND BALANCE, ENDING		\$ 7,498		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending February 28, 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. 02-23
Statement Date 2/28/2023

G/L Balance (LCY)	158,182.96	Statement Balance	158,182.96
G/L Balance	158,182.96	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	158,182.96
Subtotal	158,182.96	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	158,182.96	Ending Balance	158,182.96
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
2/2/2023	Payment	1158	INFRAMARK LLC	4,995.79	4,995.79	0.00
2/3/2023	Payment	1159	FPL	435.83	435.83	0.00
2/3/2023	Payment	1160	MANATEE LANDSCAPE &	170.00	170.00	0.00
2/10/2023	Payment	1161	CYPRESS CREEK AQUATICS INC	13,047.00	13,047.00	0.00
2/16/2023	Payment	1162	CYPRESS CREEK AQUATICS INC	3,665.25	3,665.25	0.00
2/16/2023	Payment	1164	MANATEE COUNTY UTILITIES DEPT	26.05	26.05	0.00
Total Checks				22,339.92	22,339.92	0.00
Deposits						
2/28/2023		JE000052	Debt Service/ Tax Revenue	G/L Ac 24,328.49	24,328.49	0.00
Total Deposits				24,328.49	24,328.49	0.00