

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
November 30, 2023

Prepared by:



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PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet
As of November 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	\$ 296,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,260
Cash in Transit	-	-	556	12,391	-	-	-	-	12,947
Accounts Receivable - Other	3,378	-	-	-	-	-	-	-	3,378
Due From Other Funds	389,614	-	-	-	-	-	-	-	389,614
Investments:									
Acquisition & Construction Account	-	-	-	-	12,894	9,853	-	-	22,747
Cost of Issuance Fund	-	-	-	3,442	-	-	-	-	3,442
Prepayment Account	-	-	-	300,690	-	-	-	-	300,690
Reserve Fund	-	-	478,794	338,038	-	-	-	-	816,832
Revenue Fund	-	-	4,825	123,761	-	-	-	-	128,586
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	\$ 690,236	\$ -	\$ 484,175	\$ 778,322	\$ 12,894	\$ 9,853	\$ 7,303,049	\$ 8,540,000	\$ 17,818,529
LIABILITIES									
Accounts Payable	\$ 9,112	\$ 4,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13,398
Accrued Expenses	3,151	1,150	-	-	-	-	-	-	4,301
Accounts Payable - Other	3,935	1,383	-	-	-	-	-	-	5,318
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	-	8,115	75,058	283,990	12,708	9,743	-	-	389,614
TOTAL LIABILITIES	16,198	14,934	75,058	283,990	12,708	9,743	-	8,540,000	8,952,631

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of November 30, 2023

(In Whole Numbers)

ACCOUNT DESCRIPTION	GENERAL FUND CROSSWIND POINT	GENERAL FUND CROSSWIND RANCH	SERIES 2021 DEBT SERVICE FUND	SERIES 2022 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	SERIES 2022 CAPITAL PROJECTS FUND	GENERAL FIXED ASSETS FUND	GENERAL LONG-TERM DEBT FUND	TOTAL
<u>FUND BALANCES</u>									
Restricted for:									
Debt Service	-	-	409,117	494,332	-	-	-	-	903,449
Capital Projects	-	-	-	-	186	110	-	-	296
Unassigned:	674,038	(14,934)	-	-	-	-	7,303,049	-	7,962,153
TOTAL FUND BALANCES	674,038	(14,934)	409,117	494,332	186	110	7,303,049	-	8,865,898
TOTAL LIABILITIES & FUND BALANCES	\$ 690,236	\$ -	\$ 484,175	\$ 778,322	\$ 12,894	\$ 9,853	\$ 7,303,049	\$ 8,540,000	\$ 17,818,529

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2023

General Fund Crosswind Point (001)

(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>				
Special Assmnts- Tax Collector	\$ -	\$ 1,445	\$ 1,445	0.00%
Special Assmnts- CDD Collected	489,196	47,600	(441,596)	9.73%
TOTAL REVENUES	489,196	49,045	(440,151)	10.03%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	4,000	3,150	850	78.75%
Assessment Roll	3,663	-	3,663	0.00%
Disclosure Report	3,500	518	2,982	14.80%
District Counsel	8,792	5,420	3,372	61.65%
District Engineer	4,762	-	4,762	0.00%
District Manager	26,376	4,563	21,813	17.30%
Accounting Services	12,822	2,158	10,664	16.83%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,319	-	1,319	0.00%
Postage, Phone, Faxes, Copies	110	21	89	19.09%
Public Officials Insurance	8,792	1,814	6,978	20.63%
Legal Advertising	1,099	-	1,099	0.00%
Special Events	2,500	-	2,500	0.00%
Bank Fees	147	-	147	0.00%
Financial & Revenue Collections	2,564	432	2,132	16.85%
Misc. Administrative Fees	183	-	183	0.00%
Website Administration	1,099	185	914	16.83%
Office Supplies	74	-	74	0.00%
Dues, Licenses, Subscriptions	128	130	(2)	101.56%
Total Administration	85,081	18,391	66,690	21.62%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 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>Electric Utility Services</u>				
Electricity - Streetlights	72,932	4,087	68,845	5.60%
Utility - Electric	12,000	2,694	9,306	22.45%
Total Electric Utility Services	84,932	6,781	78,151	7.98%
<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	1,472	3,028	32.71%
Total Water Utility Services	4,500	1,472	3,028	32.71%
<u>Stormwater Control</u>				
Aquatic Maintenance	17,500	3,162	14,338	18.07%
Total Stormwater Control	17,500	3,162	14,338	18.07%
<u>Other Physical Environment</u>				
Contracts-Tree Health	32,400	5,400	27,000	16.67%
Insurance - General Liability	5,000	2,216	2,784	44.32%
Insurance -Property & Casualty	25,000	10,378	14,622	41.51%
R&M-Other Landscape	10,000	-	10,000	0.00%
Landscape Maintenance	112,283	27,111	85,172	24.15%
Entry/Gate/Walls Maintenance	5,000	2,264	2,736	45.28%
Plant Replacement Program	20,000	-	20,000	0.00%
Irrigation Maintenance	20,000	2,135	17,865	10.68%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	233,883	49,504	184,379	21.17%
<u>Contingency</u>				
Misc-Contingency	1,000	-	1,000	0.00%
Total Contingency	1,000	-	1,000	0.00%
<u>Road and Street Facilities</u>				
R&M-Road Drainage	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 November 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>				
Clubhouse - Facility Janitorial Service	10,000	1,788	8,212	17.88%
Program & Event Management	1,000	-	1,000	0.00%
Contracts-Pools	15,000	1,550	13,450	10.33%
Telephone/Fax/Internet Services	1,000	476	524	47.60%
R&M-Facility	10,000	-	10,000	0.00%
R&M-Pools	5,000	-	5,000	0.00%
Facility A/C & Heating Maintenance & Repair	2,000	-	2,000	0.00%
Recreation / Park Facility Maintenance	1,000	6,335	(5,335)	633.50%
Access Control Maintenance & Repair	5,000	1,405	3,595	28.10%
Holiday Decoration	5,000	1,700	3,300	34.00%
Clubhouse - Facility Janitorial Supplies	1,000	-	1,000	0.00%
Dog Waste Station Service & Supplies	1,500	868	632	57.87%
Pool Permits	500	-	500	0.00%
Total Parks and Recreation	58,000	14,122	43,878	24.35%
TOTAL EXPENDITURES	489,196	93,432	395,764	19.10%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(44,387)	(44,387)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		718,425		
FUND BALANCE, ENDING		\$ 674,038		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 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	178,494	-	(178,494)	0.00%
TOTAL REVENUES	178,494	-	(178,494)	0.00%
<u>EXPENDITURES</u>				
<u>Administration</u>				
ProfServ-Trustee Fees	4,000	1,107	2,893	27.68%
Assessment Roll	1,337	-	1,337	0.00%
Disclosure Report	3,500	182	3,318	5.20%
District Counsel	3,208	-	3,208	0.00%
District Engineer	1,738	7,028	(5,290)	404.37%
District Manager	9,624	1,603	8,021	16.66%
Accounting Services	4,678	758	3,920	16.20%
Auditing Services	1,150	-	1,150	0.00%
Website Compliance	481	-	481	0.00%
Postage, Phone, Faxes, Copies	40	7	33	17.50%
Public Officials Insurance	3,208	778	2,430	24.25%
Legal Advertising	401	-	401	0.00%
Special Events	2,500	1,300	1,200	52.00%
Bank Fees	53	-	53	0.00%
Financial & Revenue Collections	936	152	784	16.24%
Misc. Administrative Fees	67	-	67	0.00%
Website Administration	401	65	336	16.21%
Office Supplies	25	-	25	0.00%
Dues, Licenses, Subscriptions	47	46	1	97.87%
Total Administration	37,394	13,026	24,368	34.83%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2023

General Fund Crosswind Ranch (002)

(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>Electric Utility Services</u>				
Electricity - Streetlights	4,000	2,162	1,838	54.05%
Total Electric Utility Services	4,000	2,162	1,838	54.05%
<u>Water Utility Services</u>				
Utility - Water	550	-	550	0.00%
Total Water Utility Services	550	-	550	0.00%
<u>Stormwater Control</u>				
Aquatic Maintenance	9,000	1,170	7,830	13.00%
Total Stormwater Control	9,000	1,170	7,830	13.00%
<u>Other Physical Environment</u>				
Insurance - General Liability	1,825	950	875	52.05%
Insurance -Property & Casualty	4,770	4,448	322	93.25%
Landscape Maintenance	105,955	33,659	72,296	31.77%
Irrigation Maintenance	15,000	1,364	13,636	9.09%
Total Other Physical Environment	127,550	40,421	87,129	31.69%
TOTAL EXPENDITURES	178,494	56,779	121,715	31.81%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(56,779)	(56,779)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		41,845		
FUND BALANCE, ENDING		\$ (14,934)		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 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	\$ -	\$ 4,828	\$ 4,828	0.00%
Special Assmnts- Tax Collector	-	1,047	1,047	0.00%
Special Assmnts- CDD Collected	479,981	93,201	(386,780)	19.42%
TOTAL REVENUES	479,981	99,076	(380,905)	20.64%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	175,000	-	175,000	0.00%
Interest Expense	304,981	152,491	152,490	50.00%
Total Debt Service	479,981	152,491	327,490	31.77%
TOTAL EXPENDITURES	479,981	152,491	327,490	31.77%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(53,415)	(53,415)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		462,532		
FUND BALANCE, ENDING		\$ 409,117		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 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	\$ -	\$ 12,691	\$ 12,691	0.00%
Special Assmnts- Tax Collector	-	445	445	0.00%
Special Assmnts- CDD Collected	372,800	189,300	(183,500)	50.78%
TOTAL REVENUES	372,800	202,436	(170,364)	54.30%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	85,000	795,000	(710,000)	935.29%
Interest Expense	287,800	130,247	157,553	45.26%
Total Debt Service	372,800	925,247	(552,447)	248.19%
TOTAL EXPENDITURES	372,800	925,247	(552,447)	248.19%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(722,811)	(722,811)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,217,143		
FUND BALANCE, ENDING		\$ 494,332		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 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	\$ -	\$ 85	\$ 85	0.00%
TOTAL REVENUES	-	85	85	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	85	85	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		101		
FUND BALANCE, ENDING		\$ 186		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 30, 2023

Series 2022 Capital Projects Fund (301)

(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	\$ -	\$ 66	\$ 66	0.00%
TOTAL REVENUES	-	66	66	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	66	66	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		44		
FUND BALANCE, ENDING		\$ 110		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending November 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, 2023)		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. 11-23
 Statement Date 11/30/2023

G/L Balance (LCY)	296,260.27	Statement Balance	304,534.95
G/L Balance	296,260.27	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	304,534.95
Subtotal	296,260.27	Outstanding Checks	8,274.68
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	296,260.27	Ending Balance	296,260.27
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
Checks							
10/23/2023	Payment	1307	RON LITTS	2,700.00	2,700.00	0.00	
10/23/2023	Payment	1308	SEBEES PEST SOLUTIONS	55.00	55.00	0.00	
11/3/2023	Payment	1310	DEPART OF ECONOMIC OPPORTUNITY	175.00	175.00	0.00	
11/3/2023	Payment	1311	ILLUMINATIONS HOLIDAY LIGHTING	3,000.00	3,000.00	0.00	
11/3/2023	Payment	1312	MANATEE COUNTY UTILITIES DEPT	680.00	680.00	0.00	
11/3/2023	Payment	1313	SUNRISE LANDSCAPE	18,186.45	18,186.45	0.00	
11/3/2023	Payment	DD126	Payment of Invoice 000753	2,141.17	2,141.17	0.00	
11/8/2023	Payment	1314	GRAU AND ASSOCIATES	1,900.00	1,900.00	0.00	
11/22/2023	Payment	1315	CLEARVIEW LAND DESIGN, P.L.	7,027.50	7,027.50	0.00	
11/22/2023	Payment	1316	CYPRESS CREEK AQUATICS INC	2,166.00	2,166.00	0.00	
11/22/2023	Payment	1317	DANIELLE FENCE	1,523.00	1,523.00	0.00	
11/22/2023	Payment	1319	Heber Castro Jose	16,000.00	16,000.00	0.00	
11/22/2023	Payment	1322	RON LITTS	2,700.00	2,700.00	0.00	
11/22/2023	Payment	1323	S & G POOLS LLC	775.00	775.00	0.00	
11/22/2023	Payment	1324	SEBEES PEST SOLUTIONS	55.00	55.00	0.00	
11/22/2023	Payment	1325	STRALEY ROBIN VERICKER	1,027.50	1,027.50	0.00	
11/22/2023	Payment	1326	SUNRISE LANDSCAPE	8,397.00	8,397.00	0.00	
11/2/2023	Payment	DD131	Payment of Invoice 000765	237.97	237.97	0.00	
11/21/2023	Payment	DD132	Payment of Invoice 000792	28.19	28.19	0.00	
11/28/2023	Payment	DD128	Payment of Invoice 000802	28.57	28.57	0.00	
11/28/2023	Payment	DD129	Payment of Invoice 000803	926.38	926.38	0.00	
11/28/2023	Payment	DD130	Payment of Invoice 000817	737.06	737.06	0.00	
11/29/2023	Payment	DD133	Payment of Invoice 000818	28.12	28.12	0.00	
11/29/2023	Payment	DD134	Payment of Invoice 000819	329.77	329.77	0.00	
11/29/2023	Payment	DD135	Payment of Invoice 000831	267.65	267.65	0.00	
Total Checks				71,092.33	71,092.33	0.00	
Deposits							
11/17/2023		JE000496	CK#4869### - O&M	G/L Ac	8,628.48	8,628.48	0.00
11/1/2023		JE000499	Rev - FY23 Excess Fees	G/L Ac	1,123.82	1,123.82	0.00
11/9/2023		JE000500	Debt Service/ Tax Revenue	G/L Ac	1,817.01	1,817.01	0.00
11/22/2023		JE000501	Debt Service/ Tax Revenue	G/L Ac	1,120.84	1,120.84	0.00
11/22/2023		JE000530	Tax Revenue/ Debt Service 11/22	G/L Ac	0.03	0.03	0.00

PARRISH PLANTATION CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description		Amount	Cleared Amount	Difference
11/10/2023		JE000540	Rev - FY23 Excess Fees accrual	G/L Ac	1,711.72	1,711.72	0.00
Total Deposits					14,401.90	14,401.90	0.00
Outstanding Checks							
11/22/2023	Payment	1318	ENVERA SYSTEMS		702.68	0.00	702.68
11/22/2023	Payment	1320	MANATEE COUNTY SHERIFFS OFFICE		2,760.00	0.00	2,760.00
11/22/2023	Payment	1321	PARRISH PLANTATION CDD		555.87	0.00	555.87
11/22/2023	Payment	1327	US BANK		4,256.13	0.00	4,256.13
Total Outstanding Checks					8,274.68		8,274.68