

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
December 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 December 31, 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
ASSETS									
Cash - Operating Account	\$ 553,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,157
Cash in Transit	-	-	224,875	108,033	-	-	-	-	332,908
Accounts Receivable - Other	3,378	-	-	-	-	-	-	-	3,378
Due From Other Funds	410,180	-	-	-	-	-	-	-	410,180
Investments:									
Acquisition & Construction Account	-	-	-	-	14,984	11,372	-	-	26,356
Cost of Issuance Fund	-	-	-	7,138	-	-	-	-	7,138
Prepayment Account	-	-	-	492,397	-	-	-	-	492,397
Reserve Fund	-	-	478,794	283,238	-	-	-	-	762,032
Revenue Fund	-	-	13,903	125,315	-	-	-	-	139,218
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	\$ 967,699	\$ -	\$ 717,572	\$ 1,016,121	\$ 14,984	\$ 11,372	\$ 7,303,049	\$ 8,540,000	\$ 18,570,797
LIABILITIES									
Accounts Payable	\$ 13,306	\$ 2,696	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,002
Accrued Expenses	3,151	1,150	-	-	-	-	-	-	4,301
Accounts Payable - Other	3,935	-	-	-	-	-	-	-	3,935
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	-	27,187	74,072	282,960	14,742	11,219	-	-	410,180
TOTAL LIABILITIES	20,392	31,033	74,072	282,960	14,742	11,219	-	8,540,000	8,974,418

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of December 31, 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	-	-	643,500	733,161	-	-	-	-	1,376,661
Capital Projects	-	-	-	-	242	153	-	-	395
Unassigned:	947,307	(31,033)	-	-	-	-	7,303,049	-	8,219,323
TOTAL FUND BALANCES	947,307	(31,033)	643,500	733,161	242	153	7,303,049	-	9,596,379
TOTAL LIABILITIES & FUND BALANCES	\$ 967,699	\$ -	\$ 717,572	\$ 1,016,121	\$ 14,984	\$ 11,372	\$ 7,303,049	\$ 8,540,000	\$ 18,570,797

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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
REVENUES				
Special Assmnts- Tax Collector	\$ -	\$ 310,358	\$ 310,358	0.00%
Special Assmnts- CDD Collected	489,196	47,600	(441,596)	9.73%
TOTAL REVENUES	489,196	357,958	(131,238)	73.17%
EXPENDITURES				
Administration				
ProfServ-Trustee Fees	4,000	3,150	850	78.75%
Assessment Roll	3,663	-	3,663	0.00%
Disclosure Report	3,500	427	3,073	12.20%
District Counsel	8,792	6,442	2,350	73.27%
District Engineer	4,762	-	4,762	0.00%
District Manager	26,376	9,928	16,448	37.64%
Accounting Services	12,822	4,696	8,126	36.62%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,319	-	1,319	0.00%
Postage, Phone, Faxes, Copies	110	33	77	30.00%
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	939	1,625	36.62%
Misc. Administrative Fees	183	-	183	0.00%
Website Administration	1,099	403	696	36.67%
Office Supplies	74	-	74	0.00%
Dues, Licenses, Subscriptions	128	130	(2)	101.56%
Total Administration	85,081	27,962	57,119	32.87%
Electric Utility Services				
Electricity - Streetlights	72,932	5,650	67,282	7.75%
Utility - Electric	12,000	4,423	7,577	36.86%
Total Electric Utility Services	84,932	10,073	74,859	11.86%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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>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	4,744	12,756	27.11%
Total Stormwater Control	17,500	4,744	12,756	27.11%
<u>Other Physical Environment</u>				
Contracts-Tree Health	32,400	8,100	24,300	25.00%
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	36,468	75,815	32.48%
Entry/Gate/Walls Maintenance	5,000	4,064	936	81.28%
Plant Replacement Program	20,000	-	20,000	0.00%
Irrigation Maintenance	20,000	3,749	16,251	18.75%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	233,883	64,975	168,908	27.78%
<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 December 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>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	2,325	12,675	15.50%
Telephone/Fax/Internet Services	1,000	714	286	71.40%
R&M-Facility	10,000	-	10,000	0.00%
R&M-Pools	5,000	106	4,894	2.12%
Facility A/C & Heating Maintenance & Repair	2,000	-	2,000	0.00%
Recreation / Park Facility Maintenance	1,000	6,390	(5,390)	639.00%
Access Control Maintenance & Repair	5,000	2,108	2,892	42.16%
Holiday Decoration	5,000	4,700	300	94.00%
Clubhouse - Facility Janitorial Supplies	1,000	-	1,000	0.00%
Dog Waste Station Service & Supplies	1,500	1,722	(222)	114.80%
Pool Permits	500	-	500	0.00%
Total Parks and Recreation	58,000	19,853	38,147	34.23%
TOTAL EXPENDITURES	489,196	129,079	360,117	26.39%
Excess (deficiency) of revenues				
Over (under) expenditures	-	228,879	228,879	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		718,428		
FUND BALANCE, ENDING		\$ 947,307		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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	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	882	2,618	25.20%
District Counsel	3,208	2,263	945	70.54%
District Engineer	1,738	9,672	(7,934)	556.50%
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	9	31	22.50%
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	18,635	18,759	49.83%
<u>Electric Utility Services</u>				
Electricity - Streetlights	4,000	3,238	762	80.95%
Total Electric Utility Services	4,000	3,238	762	80.95%
<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	1,754	7,246	19.49%
Total Stormwater Control	9,000	1,754	7,246	19.49%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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	1,825	950	875	52.05%
Insurance -Property & Casualty	4,770	4,448	322	93.25%
Landscape Maintenance	105,955	42,489	63,466	40.10%
Irrigation Maintenance	15,000	1,364	13,636	9.09%
Total Other Physical Environment	127,550	49,251	78,299	38.61%
TOTAL EXPENDITURES	178,494	72,878	105,616	40.83%
Excess (deficiency) of revenues				
Over (under) expenditures	-	(72,878)	(72,878)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		41,845		
FUND BALANCE, ENDING		\$ (31,033)		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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	\$ -	\$ 6,938	\$ 6,938	0.00%
Special Assmnts- Tax Collector	-	224,875	224,875	0.00%
Special Assmnts- CDD Collected	479,981	101,646	(378,335)	21.18%
TOTAL REVENUES	479,981	333,459	(146,522)	69.47%
<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	-	180,968	180,968	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		462,532		
FUND BALANCE, ENDING		\$ 643,500		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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	\$ -	\$ 15,719	\$ 15,719	0.00%
Special Assmnts- Tax Collector	-	95,642	95,642	0.00%
Special Assmnts- CDD Collected	372,800	329,904	(42,896)	88.49%
TOTAL REVENUES	372,800	441,265	68,465	118.37%
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Principal Debt Retirement	85,000	-	85,000	0.00%
Principal Prepayments	-	795,000	(795,000)	0.00%
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	-	(483,982)	(483,982)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,217,143		
FUND BALANCE, ENDING		\$ 733,161		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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>				
Interest - Investments	\$ -	\$ 141	\$ 141	0.00%
TOTAL REVENUES	-	141	141	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	141	141	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		101		
FUND BALANCE, ENDING		\$ 242		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending December 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	\$ -	\$ 109	\$ 109	0.00%
TOTAL REVENUES	-	109	109	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	109	109	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		44		
FUND BALANCE, ENDING		\$ 153		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending December 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, 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. 12-23
 Statement Date 12/31/2023

G/L Balance (LCY)	553,156.56	Statement Balance	901,134.06
G/L Balance	553,156.56	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	901,134.06
Subtotal	553,156.56	Outstanding Checks	347,977.50
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	553,156.56	Ending Balance	553,156.56
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
11/22/2023	Payment	1318	ENVERA SYSTEMS	702.68	702.68	0.00
11/22/2023	Payment	1320	MANATEE COUNTY SHERIFFS OFFICE	2,760.00	2,760.00	0.00
11/22/2023	Payment	1321	PARRISH PLANTATION CDD	555.87	555.87	0.00
11/22/2023	Payment	1327	US BANK	4,256.13	4,256.13	0.00
12/13/2023	Payment	1328	INFRAMARK LLC	9,034.93	9,034.93	0.00
12/13/2023	Payment	1329	MANATEE COUNTY UTILITIES DEPT	792.01	792.01	0.00
12/13/2023	Payment	1330	NEPTUNE MULTI SERVICES LLC	1,192.00	1,192.00	0.00
12/21/2023	Payment	1332	CLEARVIEW LAND DESIGN, P.L.	2,644.97	2,644.97	0.00
12/21/2023	Payment	1334	ENVERA SYSTEMS	702.68	702.68	0.00
12/21/2023	Payment	1338	RON LITTS	2,700.00	2,700.00	0.00
12/21/2023	Payment	1339	S & G POOLS LLC	775.00	775.00	0.00
12/21/2023	Payment	1340	SPRINKLER SOLUTIONS of FLORIDA, INC	1,089.08	1,089.08	0.00
12/4/2023	Payment	DD140	Payment of Invoice 000821	237.97	237.97	0.00
12/4/2023	Payment	DD141	Payment of Invoice 000823	2,141.17	2,141.17	0.00
12/19/2023	Payment	DD139	Payment of Invoice 000866	28.36	28.36	0.00
12/28/2023	Payment	DD136	Payment of Invoice 000891	951.54	951.54	0.00
12/28/2023	Payment	DD137	Payment of Invoice 000892	27.95	27.95	0.00
12/28/2023	Payment	DD138	Payment of Invoice 000893	745.74	745.74	0.00
Total Checks				31,338.08	31,338.08	0.00
Deposits						
12/7/2023		JE000560	Tax Revenue/ Debt Service	G/L Ac 154,498.82	154,498.82	0.00
12/14/2023		JE000561	Tax Revenue/ Debt Service	G/L Ac 473,438.37	473,438.37	0.00
Total Deposits				627,937.19	627,937.19	0.00
Outstanding Checks						
12/13/2023	Payment	1331	SUNRISE LANDSCAPE	18,186.45	0.00	18,186.45
12/21/2023	Payment	1333	CYPRESS CREEK AQUATICS INC	2,166.00	0.00	2,166.00
12/21/2023	Payment	1335	GSD FLORIDA, LLC	1,800.00	0.00	1,800.00
12/21/2023	Payment	1336	INFRAMARK LLC	5,308.33	0.00	5,308.33
12/21/2023	Payment	1337	PARRISH PLANTATION CDD	320,516.72	0.00	320,516.72

PARRISH PLANTATION CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
			Total Outstanding Checks.....	347,977.50		347,977.50