

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
January 31, 2024

Prepared by:



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PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2024

(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	\$ 650,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,500
Cash in Transit	-	-	47,380	32,543	-	-	-	-	79,923
Accounts Receivable - Other	3,378	-	-	-	-	-	-	-	3,378
Due From Other Funds	324,809	57,150	-	-	-	-	-	-	381,959
Investments:									
Acquisition & Construction Account	-	-	-	-	17,132	12,804	-	-	29,936
Cost of Issuance Fund	-	-	-	8,540	-	-	-	-	8,540
Prepayment Account	-	-	-	544,328	-	-	-	-	544,328
Reserve Fund	-	-	478,794	283,238	-	-	-	-	762,032
Revenue Fund	-	-	238,900	223,476	-	-	-	-	462,376
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	\$ 979,671	\$ 57,150	\$ 765,074	\$ 1,092,125	\$ 17,132	\$ 12,804	\$ 7,303,049	\$ 8,540,000	\$ 18,767,005
LIABILITIES									
Accounts Payable	\$ 80,315	\$ 4,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,013
Bonds Payable	-	-	-	-	-	-	-	8,540,000	8,540,000
Due To Other Funds	-	-	71,265	281,268	16,824	12,602	-	-	381,959
TOTAL LIABILITIES	80,315	4,698	71,265	281,268	16,824	12,602	-	8,540,000	9,006,972

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

As of January 31, 2024

(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
FUND BALANCES									
Restricted for:									
Debt Service	-	-	693,809	810,857	-	-	-	-	1,504,666
Capital Projects	-	-	-	-	308	202	-	-	510
Unassigned:	899,356	52,452	-	-	-	-	7,303,049	-	8,254,857
TOTAL FUND BALANCES	899,356	52,452	693,809	810,857	308	202	7,303,049	-	9,760,033
TOTAL LIABILITIES & FUND BALANCES	\$ 979,671	\$ 57,150	\$ 765,074	\$ 1,092,125	\$ 17,132	\$ 12,804	\$ 7,303,049	\$ 8,540,000	\$ 18,767,005

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	\$ 484,169	\$ 276,044	\$ (208,125)	57.01%
Special Assmnts- CDD Collected	5,027	63,600	58,573	1265.17%
TOTAL REVENUES	489,196	339,644	(149,552)	69.43%
EXPENDITURES				
Administration				
ProfServ-Trustee Fees	4,000	3,150	850	78.75%
Assessment Roll	3,663	-	3,663	0.00%
Disclosure Report	3,500	74	3,426	2.11%
District Counsel	8,792	6,442	2,350	73.27%
District Engineer	4,762	-	4,762	0.00%
District Manager	26,376	9,906	16,470	37.56%
Accounting Services	12,822	4,685	8,137	36.54%
Auditing Services	3,151	-	3,151	0.00%
Website Compliance	1,319	1,050	269	79.61%
Postage, Phone, Faxes, Copies	110	33	77	30.00%
Public Officials Insurance	8,792	1,814	6,978	20.63%
Legal Advertising	1,099	37	1,062	3.37%
Special Events	2,500	-	2,500	0.00%
Bank Fees	147	-	147	0.00%
Financial & Revenue Collections	2,564	723	1,841	28.20%
Misc. Administrative Fees	183	-	183	0.00%
Website Administration	1,099	402	697	36.58%
Office Supplies	74	-	74	0.00%
Dues, Licenses, Subscriptions	128	130	(2)	101.56%
Total Administration	85,081	28,446	56,635	33.43%
Electric Utility Services				
Electricity - Streetlights	72,932	12,890	60,042	17.67%
Utility - Electric	12,000	6,441	5,559	53.68%
Total Electric Utility Services	84,932	19,331	65,601	22.76%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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>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	2,199	2,301	48.87%
Total Water Utility Services	4,500	2,199	2,301	48.87%
<u>Stormwater Control</u>				
Aquatic Maintenance	17,500	6,325	11,175	36.14%
Total Stormwater Control	17,500	6,325	11,175	36.14%
<u>Other Physical Environment</u>				
Contracts-Tree Health	32,400	10,800	21,600	33.33%
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	1,553	8,447	15.53%
Landscape Maintenance	112,283	45,825	66,458	40.81%
Entry/Gate/Walls Maintenance	5,000	6,565	(1,565)	131.30%
Plant Replacement Program	20,000	-	20,000	0.00%
Irrigation Maintenance	20,000	5,746	14,254	28.73%
Fertilizers-Trees	4,200	-	4,200	0.00%
Total Other Physical Environment	233,883	83,083	150,800	35.52%
<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 January 31, 2024

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	2,644	7,356	26.44%
Program & Event Management	1,000	-	1,000	0.00%
Contracts-Pools	15,000	3,178	11,822	21.19%
Telephone/Fax/Internet Services	1,000	952	48	95.20%
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	2,790	2,210	55.80%
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	22,482	35,518	38.76%
TOTAL EXPENDITURES	489,196	161,866	327,330	33.09%
Excess (deficiency) of revenues				
Over (under) expenditures	-	177,778	177,778	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		721,578		
FUND BALANCE, ENDING		\$ 899,356		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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>REVENUES</u>				
Special Assmnts- Tax Collector	\$ 176,632	\$ 100,705	\$ (75,927)	57.01%
Special Assmnts- CDD Collected	1,862	-	(1,862)	0.00%
TOTAL REVENUES	178,494	100,705	(77,789)	56.42%
<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	1,326	2,174	37.89%
District Counsel	3,208	2,263	945	70.54%
District Engineer	1,738	11,012	(9,274)	633.60%
District Manager	9,624	2,428	7,196	25.23%
Accounting Services	4,678	1,148	3,530	24.54%
Auditing Services	1,150	-	1,150	0.00%
Website Compliance	481	450	31	93.56%
Postage, Phone, Faxes, Copies	40	12	28	30.00%
Public Officials Insurance	3,208	778	2,430	24.25%
Legal Advertising	401	14	387	3.49%
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	98	303	24.44%
Office Supplies	25	-	25	0.00%
Dues, Licenses, Subscriptions	47	46	1	97.87%
Total Administration	37,394	22,134	15,260	59.19%
<u>Electric Utility Services</u>				
Electricity - Streetlights	4,000	7,578	(3,578)	189.45%
Total Electric Utility Services	4,000	7,578	(3,578)	189.45%
<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	2,339	6,661	25.99%
Total Stormwater Control	9,000	2,339	6,661	25.99%

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	49,239	56,716	46.47%
Irrigation Maintenance	15,000	4,561	10,439	30.41%
Total Other Physical Environment	127,550	59,198	68,352	46.41%
TOTAL EXPENDITURES	178,494	91,249	87,245	51.12%
Excess (deficiency) of revenues				
Over (under) expenditures	-	9,456	9,456	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		42,996		
FUND BALANCE, ENDING		\$ 52,452		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	\$ -	\$ 9,143	\$ 9,143	0.00%
Special Assmnts- Tax Collector	478,793	272,979	(205,814)	57.01%
Special Assmnts- CDD Collected	1,188	101,646	100,458	8556.06%
TOTAL REVENUES	479,981	383,768	(96,213)	79.95%
<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	-	231,277	231,277	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		462,532		
FUND BALANCE, ENDING		\$ 693,809		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	\$ -	\$ 19,622	\$ 19,622	0.00%
Special Assmnts- Tax Collector	203,638	116,102	(87,536)	57.01%
Special Assmnts- CDD Collected	169,163	383,237	214,074	226.55%
TOTAL REVENUES	372,801	518,961	146,160	139.21%
<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	1	(406,286)	(406,287)	-40628600.00%
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	1	-	(1)	0.00%
TOTAL FINANCING SOURCES (USES)	1	-	(1)	0.00%
Net change in fund balance	<u>\$ 1</u>	<u>\$ (406,286)</u>	<u>\$ (406,289)</u>	<u>-40628600.00%</u>
FUND BALANCE, BEGINNING (OCT 1, 2023)		1,217,143		
FUND BALANCE, ENDING		<u>\$ 810,857</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	\$ -	\$ 207	\$ 207	0.00%
TOTAL REVENUES	-	207	207	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	207	207	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		101		
FUND BALANCE, ENDING		\$ 308		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending January 31, 2024

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	\$ -	\$ 158	\$ 158	0.00%
TOTAL REVENUES	-	158	158	0.00%
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	-	0.00%
Excess (deficiency) of revenues				
Over (under) expenditures	-	158	158	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2023)		44		
FUND BALANCE, ENDING		<u>\$ 202</u>		

PARRISH PLANTATION COMMUNITY DEVELOPMENT DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2024
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. 01-24
Statement Date 1/31/2024

G/L Balance (LCY)	650,499.80	Statement Balance	650,499.80
G/L Balance	650,499.80	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	650,499.80
Subtotal	650,499.80	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	650,499.80	Ending Balance	650,499.80
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Checks						
12/13/2023	Payment	1331	SUNRISE LANDSCAPE	18,186.45	18,186.45	0.00
12/21/2023	Payment	1333	CYPRESS CREEK AQUATICS INC	2,166.00	2,166.00	0.00
12/21/2023	Payment	1335	GSD FLORIDA, LLC	1,800.00	1,800.00	0.00
12/21/2023	Payment	1336	INFRAMARK LLC	5,308.33	5,308.33	0.00
12/21/2023	Payment	1337	PARRISH PLANTATION CDD	320,516.72	320,516.72	0.00
1/4/2024	Payment	1346	ILLUMINATIONS HOLIDAY LIGHTING	3,000.00	3,000.00	0.00
1/4/2024	Payment	1347	INFRAMARK LLC	6,285.04	6,285.04	0.00
1/4/2024	Payment	1348	SEBEES PEST SOLUTIONS	55.00	55.00	0.00
1/4/2024	Payment	1349	SPRINKLER SOLUTIONS of FLORIDA, INC	525.00	525.00	0.00
1/4/2024	Payment	1350	STRALEY ROBIN VERICKER	3,285.00	3,285.00	0.00
1/12/2024	Payment	1351	AFFORDABLE BACKFLOW	100.00	100.00	0.00
1/12/2024	Payment	1352	BUSINESS OBSERVER	50.31	50.31	0.00
1/12/2024	Payment	1353	CYPRESS CREEK AQUATICS INC	2,166.00	2,166.00	0.00
1/12/2024	Payment	1354	GIG FIBER, LLC	3,200.00	3,200.00	0.00
1/12/2024	Payment	1355	MANATEE COUNTY UTILITIES DEPT	727.30	727.30	0.00
1/12/2024	Payment	1356	S & G POOLS LLC	852.50	852.50	0.00
1/18/2024	Payment	1357	ENVERA SYSTEMS	681.60	681.60	0.00
1/18/2024	Payment	1358	NEPTUNE MULTI SERVICES LLC	856.00	856.00	0.00
1/18/2024	Payment	1359	SPRINKLER SOLUTIONS of FLORIDA, INC	525.00	525.00	0.00
1/18/2024	Payment	1360	SUNRISE LANDSCAPE	9,356.90	9,356.90	0.00
1/24/2024	Payment	1361	CLEARVIEW LAND DESIGN, P.L.	1,340.00	1,340.00	0.00
1/24/2024	Payment	1362	DANIELLE FENCE	2,501.00	2,501.00	0.00
1/24/2024	Payment	1363	HOMES BY WEST BAY, LLC	6,750.00	6,750.00	0.00
1/24/2024	Payment	1364	SPRINKLER SOLUTIONS of FLORIDA, INC	364.62	364.62	0.00
1/26/2024	Payment	1365	FPL	5,794.26	5,794.26	0.00
1/2/2024	Payment	DD142	Payment of Invoice 000909	237.97	237.97	0.00
1/2/2024	Payment	DD143	Payment of Invoice 000886	267.65	267.65	0.00
1/2/2024	Payment	DD144	Payment of Invoice 000887	173.68	173.68	0.00
1/2/2024	Payment	DD145	Payment of Invoice 000888	31.16	31.16	0.00
1/30/2024	Payment	DD146	Payment of Invoice 000903	2,141.17	2,141.17	0.00
1/30/2024	Payment	DD147	Payment of Invoice 000932	28.55	28.55	0.00
1/30/2024	Payment	DD148	Payment of Invoice 000950	987.33	987.33	0.00
1/30/2024	Payment	DD149	Payment of Invoice 000951	30.28	30.28	0.00
1/30/2024	Payment	DD150	Payment of Invoice 000952	825.67	825.67	0.00
1/30/2024	Payment	DD151	Payment of Invoice 000959	175.05	175.05	0.00

PARRISH PLANTATION CDD

Bank Reconciliation

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference	
1/30/2024	Payment	DD152	Payment of Invoice 000960	267.47	267.47	0.00	
1/30/2024	Payment	DD153	Payment of Invoice 000961	29.77	29.77	0.00	
Total Checks				401,588.78	401,588.78	0.00	
Deposits							
1/29/2024		JE000647	Tax Revenue/ Debt Service	G/L Ac	132,922.79	132,922.79	0.00
1/29/2024		JE000648	Tax Revenue/ Debt Service	G/L Ac	2,031.73	2,031.73	0.00
1/22/2024		JE000649	Homes by West Bay Payment	G/L Ac	16,000.00	16,000.00	0.00
Total Deposits				150,954.52	150,954.52	0.00	