

# Parrish Plantation Community Development District

Financial Statements  
(Unaudited)

Period Ending  
July 31, 2021



Meritus Corporation  
2005 Pan Am Circle ~ Suite 300 ~ Tampa, Florida 33607  
Phone (813) 873-7300 ~ Fax (813) 873-7070

**Parrish Plantation CDD**

Balance Sheet

As of 7/31/2021

(In Whole Numbers)

	<u>General Fund</u>	<u>Debt Service Fund - Series 2021</u>	<u>Capital Projects Fund - Series 2021</u>	<u>General Long-Term Debt</u>	<u>Total</u>
<b>Assets</b>					
Cash-Operating Account	152	0	0	0	152
Investment - Revenue 2021 (1000)	0	156	0	0	156
Investment - Interest 2021 (1001)	0	463,847	0	0	463,847
Investment - Reserve 2021 (1003)	0	478,794	0	0	478,794
Investment - Construction 2021 (1005)	0	0	7,251,665	0	7,251,665
Investment - Cost of Issuance 2021 (1006)	0	0	0	0	0
Due From Developer	0	0	0	0	0
Amount To Be Provided-Debt Service	0	0	0	8,540,000	8,540,000
<b>Total Assets</b>	<u>152</u>	<u>942,797</u>	<u>7,251,665</u>	<u>8,540,000</u>	<u>16,734,614</u>
<b>Liabilities</b>					
Accounts Payable	1,520	0	0	0	1,520
Accrued Expenses Payable	0	0	0	0	0
Other Current Liabilities	0	0	0	0	0
Revenue Bonds Payable - Series 2021	0	0	0	8,540,000	8,540,000
<b>Total Liabilities</b>	<u>1,520</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,541,520</u>
<b>Fund Equity &amp; Other Credits Contributed Capital</b>					
Fund Balance-Unreserved	0	0	0	0	0
Other	(1,368)	942,797	7,251,665	0	8,193,095
<b>Total Fund Equity &amp; Other Credits Contributed Capital</b>	<u>(1,368)</u>	<u>942,797</u>	<u>7,251,665</u>	<u>0</u>	<u>8,193,095</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>152</u>	<u>942,797</u>	<u>7,251,665</u>	<u>8,540,000</u>	<u>16,734,614</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
001 - General Fund  
From 10/1/2020 Through 7/31/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Contributions & Donations From Private Sources				
Developer Contributions	0	34,378	34,378	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
<b>Total Revenues</b>	<u>255,175</u>	<u>34,378</u>	<u>(220,797)</u>	<u>(87)%</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	28,000	10,000	18,000	64 %
District Engineer	7,000	3,874	3,126	45 %
Disclosure Report	4,200	0	4,200	100 %
Trustee Fees	5,000	0	5,000	100 %
Accounting Services	9,000	0	9,000	100 %
Auditing Services	5,500	0	5,500	100 %
Postage, Phone, Faxes, Copies	150	3	147	98 %
Public Officials Insurance	3,000	2,250	750	25 %
Legal Advertising	9,000	(88)	9,088	101 %
Bank Fees	200	150	50	25 %
Dues, Licenses, & Fees	175	175	0	0 %
Miscellaneous Fees	250	240	10	4 %
Office Supplies	100	30	70	70 %
Website Maintenance	1,500	0	1,500	100 %
ADA Website Compliance	1,800	1,500	300	17 %
Legal Counsel				
District Counsel	8,300	14,861	(6,561)	(79)%
Electric Utility Services				
Electric Utility Services - Streetlights	100,000	0	100,000	100 %
Electric Utility Services - All Others	9,000	0	9,000	100 %
Water-Sewer Combination Services				
Water Utility Services	15,500	0	15,500	100 %
Other Physical Environment				
Property & Casualty Insurance	7,500	2,750	4,750	63 %
Waterway Management Program	22,500	0	22,500	100 %
Road & Street Facilities				
Pavement & Drainage Repairs & Maintenance	17,500	0	17,500	100 %
<b>Total Expenditures</b>	<u>255,175</u>	<u>35,745</u>	<u>219,430</u>	<u>86 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>(1,368)</u>	<u>(1,368)</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>(1,368)</u>	<u>(1,368)</u>	<u>0 %</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
200 - Debt Service Fund - Series 2021  
From 10/1/2020 Through 7/31/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	20	20	0 %
Total Revenues	<u>0</u>	<u>20</u>	<u>20</u>	<u>0 %</u>
Expenditures				
Debt Service Payments				
Interest	0	74,731	(74,731)	0 %
Total Expenditures	<u>0</u>	<u>74,731</u>	<u>(74,731)</u>	<u>0 %</u>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	146	146	0 %
Debt Proceeds				
Bond Proceeds	0	1,017,372	1,017,372	0 %
Interfund Transfer				
Interfund Transfer	0	(10)	(10)	0 %
Total Other Financing Sources	<u>0</u>	<u>1,017,508</u>	<u>1,017,508</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>942,797</u>	<u>942,797</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>942,797</u>	<u>942,797</u>	<u>0 %</u>

**Parrish Plantation CDD**  
Statement of Revenues and Expenditures  
300 - Capital Projects Fund - Series 2021  
From 10/1/2020 Through 7/31/2021  
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
<b>Revenues</b>				
Interest Earnings				
Interest Earnings	0	146	146	0 %
Total Revenues	<u>0</u>	<u>146</u>	<u>146</u>	<u>0 %</u>
<b>Expenditures</b>				
Financial & Administrative				
District Manager	0	37,500	(37,500)	0 %
Trustee Fees	0	5,675	(5,675)	0 %
Original Issue Discount(Premium)	0	(89,252)	89,252	0 %
Miscellaneous Fees	0	1,750	(1,750)	0 %
Legal Counsel				
District Counsel	0	40,500	(40,500)	0 %
Underwriting Counsel	0	45,000	(45,000)	0 %
Legal Counsel	0	13,000	(13,000)	0 %
Underwriters Discount	0	170,800	(170,800)	0 %
Bond Counsel	0	46,000	(46,000)	0 %
Total Expenditures	<u>0</u>	<u>270,973</u>	<u>(270,973)</u>	<u>0 %</u>
<b>Other Financing Sources</b>				
Interfund Transfer				
Interfund Transfer	0	10	10	0 %
Debt Proceeds				
Bond Proceeds	0	7,522,628	7,522,628	0 %
Interfund Transfer				
Interfund Transfer	0	(146)	(146)	0 %
Total Other Financing Sources	<u>0</u>	<u>7,522,492</u>	<u>7,522,492</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>7,251,665</u>	<u>7,251,665</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>7,251,665</u></u>	<u><u>7,251,665</u></u>	<u><u>0 %</u></u>

Parrish Plantation CDD  
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 07/31/21  
Reconciliation Date: 7/31/2021  
Status: Locked

Bank Balance	151.97
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	0.00
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	151.97
Balance Per Books	<u>151.97</u>
Unreconciled Difference	<u><u>0.00</u></u>

Click the Next Page toolbar button to view details.

Parrish Plantation CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 07/31/21  
Reconciliation Date: 7/31/2021  
Status: Locked

Outstanding Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
CD021	7/30/2021	Bank Fee	<u>15.00</u>	
Outstanding Checks/Vouchers			<u>15.00</u>	

Parrish Plantation CDD  
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account  
Reconciliation ID: 07/31/21  
Reconciliation Date: 7/31/2021  
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1049	7/1/2021	System Generated Check/Voucher	1,070.14	Meritus Districts
1050	7/1/2021	System Generated Check/Voucher	1,095.05	Straley Robin Vericker
Cleared Checks/Vouchers			2,165.19	