

Parrish Plantation Community Development District

Financial Statements
(Unaudited)

Period Ending
September 30, 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 9/30/2021

(In Whole Numbers)

	General Fund	Debt Service Fund - Series 2021	Capital Projects Fund - Series 2021	General Long-Term Debt	Total
Assets					
Cash-Operating Account	41,881	0	0	0	41,881
Investment - Revenue 2021 (1000)	0	222	0	0	222
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	7,251,669	0	7,251,669
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
Total Assets	<u>41,881</u>	<u>942,862</u>	<u>7,251,669</u>	<u>8,540,000</u>	<u>16,776,413</u>
Liabilities					
Accounts Payable	3,356	0	0	0	3,356
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
Total Liabilities	<u>3,356</u>	<u>0</u>	<u>0</u>	<u>8,540,000</u>	<u>8,543,356</u>
Fund Equity & Other Credits Contributed Capital					
Fund Balance-Unreserved	0	0	0	0	0
Other	38,525	942,862	7,251,669	0	8,233,057
Total Fund Equity & Other Credits Contributed Capital	<u>38,525</u>	<u>942,862</u>	<u>7,251,669</u>	<u>0</u>	<u>8,233,057</u>
Total Liabilities & Fund Equity	<u>41,881</u>	<u>942,862</u>	<u>7,251,669</u>	<u>8,540,000</u>	<u>16,776,413</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
001 - General Fund
From 10/1/2020 Through 9/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Special Assessments - Service Charges				
Operations & Maintenance Assmts-Off Roll	0	41,150	41,150	0 %
Contributions & Donations From Private Sources				
Developer Contributions	0	41,728	41,728	0 %
Other Miscellaneous Revenues				
Landowner Direct Funding	255,175	0	(255,175)	(100)%
Total Revenues	<u>255,175</u>	<u>82,879</u>	<u>(172,296)</u>	<u>(68)%</u>
Expenditures				
Financial & Administrative				
District Manager	28,000	12,000	16,000	57 %
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	8	142	95 %
Public Officials Insurance	3,000	2,250	750	25 %
Legal Advertising	9,000	1,740	7,260	81 %
Bank Fees	200	180	20	10 %
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	19,606	(11,306)	(136)%
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 %
Total Expenditures	<u>255,175</u>	<u>44,353</u>	<u>210,822</u>	<u>83 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>38,525</u>	<u>38,525</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>38,525</u>	<u>38,525</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
200 - Debt Service Fund - Series 2021
From 10/1/2020 Through 9/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	28	28	0 %
Total Revenues	<u>0</u>	<u>28</u>	<u>28</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	208	208	0 %
Debt Proceeds				
Bond Proceeds	0	1,017,372	1,017,372	0 %
Interfund Transfer				
Interfund Transfer	0	(14)	(14)	0 %
Total Other Financing Sources	<u>0</u>	<u>1,017,565</u>	<u>1,017,565</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>942,862</u>	<u>942,862</u>	<u>0 %</u>
Fund Balance, End of Period	<u>0</u>	<u>942,862</u>	<u>942,862</u>	<u>0 %</u>

Parrish Plantation CDD
Statement of Revenues and Expenditures
300 - Capital Projects Fund - Series 2021
From 10/1/2020 Through 9/30/2021
(In Whole Numbers)

	Total Budget - Original	Current Period Actual	Total Budget Variance - Original	Percent Total Budget Remaining - Original
Revenues				
Interest Earnings				
Interest Earnings	0	208	208	0 %
Total Revenues	<u>0</u>	<u>208</u>	<u>208</u>	<u>0 %</u>
Expenditures				
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>
Other Financing Sources				
Interfund Transfer				
Interfund Transfer	0	14	14	0 %
Debt Proceeds				
Bond Proceeds	0	7,522,628	7,522,628	0 %
Interfund Transfer				
Interfund Transfer	0	(208)	(208)	0 %
Total Other Financing Sources	<u>0</u>	<u>7,522,435</u>	<u>7,522,435</u>	<u>0 %</u>
Excess of Revenues Over (Under) Expenditures	<u>0</u>	<u>7,251,669</u>	<u>7,251,669</u>	<u>0 %</u>
Fund Balance, End of Period	<u><u>0</u></u>	<u><u>7,251,669</u></u>	<u><u>7,251,669</u></u>	<u><u>0 %</u></u>

Parrish Plantation CDD
Reconcile Cash Accounts

Summary

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 9/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Bank Balance	730.47
Less Outstanding Checks/Vouchers	0.00
Plus Deposits in Transit	41,150.40
Plus or Minus Other Cash Items	0.00
Plus or Minus Suspense Items	<u>0.00</u>
Reconciled Bank Balance	41,880.87
Balance Per Books	<u>41,880.87</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: 9/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Outstanding Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
3873	9/30/2021	Off Roll Assessments	<u>41,150.40</u>	
Outstanding Deposits			<u>41,150.40</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 9/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Cleared Checks/Vouchers

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Payee</u>
1055	9/23/2021	System Generated Check/Voucher	1,302.72	McClatchy Company LLC
1056	9/23/2021	System Generated Check/Voucher	1,001.05	Meritus Districts
1057	9/23/2021	System Generated Check/Voucher	1,914.35	Straley Robin Vericker
CD023	9/30/2021	Bank Fee	<u>15.00</u>	
Cleared Checks/Vouchers			<u>4,233.12</u>	

Parrish Plantation CDD
Reconcile Cash Accounts

Detail

Cash Account: 10101 Cash-Operating Account
Reconciliation ID: 9/30/2021
Reconciliation Date: 9/30/2021
Status: Locked

Cleared Deposits

<u>Document Number</u>	<u>Document Date</u>	<u>Document Description</u>	<u>Document Amount</u>	<u>Deposit Number</u>
001	9/20/2021	Developer Funding 09.20.21	<u>4,736.62</u>	
Cleared Deposits			<u>4,736.62</u>	