

RESOLUTION 2025-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the District Manager submitted, prior to June 15th, to the Board of Supervisors (“**Board**”) of the Parrish Lakes Community Development District (“**District**”) a proposed budget for the next ensuing budget year (“**Proposed Budget**”), along with an explanatory and complete financial plan for each fund, pursuant to the provisions of Sections 189.016(3) and 190.008(2)(a), Florida Statutes;

WHEREAS, the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District at least 60 days prior to the adoption of the Proposed Budget pursuant to the provisions of Section 190.008(2)(b), Florida Statutes;

WHEREAS, the Board held a duly noticed public hearing pursuant to Section 190.008(2)(a), Florida Statutes;

WHEREAS, the District Manager posted the Proposed Budget on the District’s website at least 2 days before the public hearing pursuant to Section 189.016(4), Florida Statutes;

WHEREAS, the Board is required to adopt a resolution approving a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, the Proposed Budget projects the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD:

Section 1. Budget

- a. That the Board has reviewed the Proposed Budget, a copy of which is on file with the office of the District Manager and at the District’s records office, and hereby approves certain amendments thereto, as shown below.
- b. That the Proposed Budget as amended by the Board attached hereto as **Exhibit A**, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for fiscal year 2024-2025 and/or revised projections for fiscal year 2025-2026.
- c. That the adopted budget, as amended, shall be maintained in the office of the District Manager and at the District’s records office and identified as “The Budget for the

Parrish Lakes Community Development District for the Fiscal Year Beginning October 1, 2025, and Ending September 30, 2026.”

- d. The final adopted budget shall be posted by the District Manager on the District’s website within 30 days after adoption pursuant to Section 189.016(4), Florida Statutes.

Section 2. Appropriations. There is hereby appropriated out of the revenues of the District (the sources of the revenues will be provided for in a separate resolution), for the fiscal year beginning October 1, 2025, and ending September 30, 2026, the sum of \$ 4,682,530.00, which sum is deemed by the Board to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

Total General Fund	\$ <u>1,146,280.00</u>
Total Reserve Fund [if Applicable]	\$ <u>0</u>
Total Debt Service Funds	\$ <u>3,536,249.00</u>
Total All Funds*	\$ <u>4,682,530.00</u>

*Not inclusive of any collection costs or early payment discounts.

Section 3. Budget Amendments. Pursuant to Section 189.016(6), Florida Statutes, the District at any time within the fiscal year or within 60 days following the end of the fiscal year may amend its budget for that fiscal year as follows:

- a. The Board may authorize an increase or decrease in line item appropriations within a fund by motion recorded in the minutes if the total appropriations of the fund do not increase.
- b. The District Manager or Treasurer may authorize an increase or decrease in line item appropriations within a fund if the total appropriations of the fund do not increase and if the aggregate change in the original appropriation item does not exceed \$10,000 or 10% of the original appropriation.
- c. Any other budget amendments shall be adopted by resolution and be consistent with Florida law. This includes increasing any appropriation item and/or fund to reflect receipt of any additional unbudgeted monies and making the corresponding change to appropriations or the unappropriated balance.


The District Manager or Treasurer must establish administrative procedures to ensure that any budget amendments are in compliance with this section and Section 189.016, Florida Statutes, among other applicable laws. Among other procedures, the District Manager or Treasurer must ensure that any amendments to budget(s) under subparagraph c. above are posted on the District’s website within 5 days after adoption pursuant to Section 189.016(7), Florida Statutes.

Section 4. Effective Date. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board.

Passed and Adopted on August 26, 2025.

Attested By:

**Parrish Lakes Community
Development District**


Print Name: Brittany Cruttenfield
☐ Secretary / ☐ Assistant Secretary



Print Name: Michael Lawson
☒ Chair / ☐ Vice Chair of the Board of Supervisors

Exhibit A: FY 2025-2026 Adopted Budget



FY 2026 ADOPTED BUDGET

at the August 26th meeting

STATEMENT 1
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 ADOPTED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 ADOPTED BUDGET	VARIANCE FY 2025-2026
I. REVENUE							
GENERAL FUND REVENUE ON-ROLL					\$ 79,207	\$ 866,512	
GENERAL FUND REVENUE- OFF ROLL	17,479	111,734	167,250	738,586	74,519	279,769	(458,817)
MISCELLANEOUS REVENUE	-	50			173,626		
TEMP DEPOSIT	275				-		
GENERAL FUND REVENUE (LOTS CLOSING)	-	-	110,948	-	606,723	-	-
INTEREST	-	15	55	-	214	-	-
TOTAL REVENUE	17,754	111,799	278,253	738,586	934,289	1,146,280	(458,817)
II. EXPENDITURES							
GENERAL ADMINISTRATIVE							
SUPERVISORS COMPENSATION	-	5,128	6,102	12,000	5,200	12,000	-
PAYROLL TAXES	-	398	474	918	321	500	(418)
PAYROLL PROCESSING	-	500	300	495	600	500	5
MANAGEMENT CONSULTING SERVICES	7,500	22,750	48,000	48,000	36,000	48,000	-
TRAVEL & PER DIEM	-	329		1,000	457	1,000	-
CONSTRUCTION ACCOUNTING SERVICES - Bonds issued in August 2022	-	2,000	9,000	9,000	6,750	9,000	-
PLANNING, COORDINATING & CONTRACT SERVICES	9,000	27,000		-	-	-	-
ADMINISTRATIVE SERVICES	735	-	3,600	3,600	2,700	3,600	-
MEETING ROOM RENTAL	254	1,134	271	1,040	212	1,040	-
BANK FEES	-	-		150	-	150	-
AUDITING SERVICES	-	-	3,200	3,400	-	3,400	-
REGULATORY AND PERMIT FEES	-	225	175	175	175	175	-
LEGAL ADVERTISEMENTS	2,611	676	1,214	3,000	144	3,000	-
ENGINEERING SERVICES	-	9,894	4,328	4,500	1,453	4,500	-
LEGAL SERVICES	12,110	7,066	34,285	15,000	4,404	15,000	-
WEBSITE HOSTING	-	3,765	2,015	2,015	1,890	2,015	-
INSURANCE	-	3,483	14,929	38,981	9,830	38,981	-
ADMINISTRATIVE CONTINGENCY	-	247	452	5,000	92	5,000	-
TOTAL GENERAL ADMINISTRATIVE	32,210	84,595	128,346	148,274	70,228	147,861	(413)

STATEMENT 1
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 ADOPTED BUDGET
GENERAL FUND (O&M)

	ACTUAL FY 2022	ACTUAL FY 2023	ACTUAL FY 2024	ADOPTED FY 2025	ACTUAL THRU 06.30.2025	FY 2026 ADOPTED BUDGET	VARIANCE FY 2025-2026
DEBT ADMINISTRATION:							
DISSEMINATION AGENT	-	4,000	6,500	10,250	10,000	13,500	3,250
TRUSTEE FEES	-	-	3,192	8,512	6,634	13,018	4,506
ARBITRAGE	-	-	475	750	950	1,425	675
TOTAL DEBT ADMINISTRATION	-	4,000	10,167	19,512	17,584	27,943	8,431
PHYSICAL ENVIRONMENT EXPENDITURES							
SECURITY	-	-	-	28,000	-	24,000	(4,000)
COMPREHENSIVE FIELD SERVICES	-	-	-	5,000	3,333	15,000	10,000
ELECTRICITY (IRRIGATION & POND PUMPS)	-	-	1,925	5,500	6,180	15,000	9,500
STREETPOLE LIGHTING	-	-	14,200	232,600	99,570	232,600	-
WATER - RECLAIMED	-	-	5,302	1,500	28,842	30,876	29,376
LANDSCAPE REPLINISHMENT	-	-	-	10,000	40,653	40,000	30,000
IRRIGATION MAINTENANCE	-	-	-	6,000	4,089	30,000	24,000
CONSERVATION MAINTENANCE	-	-	-	20,000	-	-	(20,000)
ENTRY FOUNTAIN	-	-	-	20,000	-	18,000	(2,000)
POND MAINTENANCE	-	-	21,150	28,200	21,150	40,000	11,800
LANDSCAPING MAINTENANCE	-	-	23,781	184,000	144,224	425,000	241,000
CONTINGENCY FOR PHYSICAL ENVIRONMENT	-	-	-	30,000	306,655	100,000	70,000
TOTAL PHYSICAL ENVIRONMENT EXPENDITURES	-	-	66,358	570,800	654,696	970,476	399,676
TOTAL EXPENDITURES	32,210	88,595	204,870	738,586	742,508	1,146,280	407,694
III. EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	(14,456)	23,203	73,382	-	191,781	-	
FUND BALANCE - BEGINNING	-	(14,456)	8,747	82,129	82,129	82,129	
FUND BALANCE - ENDING	\$ (14,456)	\$ 8,747	\$ 82,129	\$ 82,129	\$ 273,910	\$ 82,129	

Footnotes:

(a) Developer will enter into an O&M deficit funding agreement for the FY 2025/2026 budget to cover any shortfalls in the FY 2025/2026 budget. Developer will fund budget deficits based on actual expenditures that exceed actual revenues as needed.

STATEMENT 2
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
FY 2025-2026 O&M ASSESSMENT ALLOCATION TABLE

A. ERU Assignment

Lot Width	Assigned ERU	Lot Count	Total ERU	% ERU
22'	0.44	80	35.2	6.4%
26'	0.52	80	41.60	7.5%
30'	0.60	50	30.00	5.4%
40'	0.80	160	128.00	23.2%
50'	1.00	180	180.00	32.6%
60'	1.20	80	96.00	17.4%
70'	1.40	30	42.00	7.6%
Total		660	552.8	100%

B. Expenditures (O&M Assessment)

Total Expenditures (net)	\$1,146,280.39
County collection charges & early pmt. Disc.	\$79,687.94
Total O&M Assessment, if all ON Roll (gross)	\$1,225,968.33
Total ERUs in District	552.80
O&M Assessment per ERU (Gross)	\$2,217.74
O&M Assessment per ERU (Net)	\$2,073.59

C. Assessment Allocation

Table 1 - FY 2026 Allocation of AR (as if all On-Roll)

Lot Width	Assigned ERU	Net Assmt/Lot	Total Net Assmt	Gross Assmt/Lot	Total Gross Assmt
22'	0.44	\$912.38	\$72,990.36	\$975.81	\$78,064.55
26'	0.52	\$1,078.27	\$86,261.33	\$1,153.23	\$92,258.11
30'	0.60	\$1,244.15	\$62,207.69	\$1,330.65	\$66,532.29
40'	0.80	\$1,658.87	\$265,419.48	\$1,774.19	\$283,871.10
50'	1.00	\$2,073.59	\$373,246.15	\$2,217.74	\$399,193.74
60'	1.20	\$2,488.31	\$199,064.61	\$2,661.29	\$212,903.33
70'	1.40	\$2,903.03	\$87,090.77	\$3,104.84	\$93,145.21
Total			\$1,146,280.39		\$1,225,968.33

Table 2 - FY 2025 Allocation of AR (as if all On-Roll)

Lot Width	Assigned ERU	Net Assmt/Lot	Total Net Assmt	Gross Assmt/Lot	Total Gross Assmt
24	0.48	\$920.74	\$59,848.02	\$984.75	\$64,008.58
26'	0.52	\$997.47	\$50,870.82	\$1,066.81	\$54,407.29
32	0.64	\$1,227.65	\$34,374.25	\$1,313.00	\$36,763.90
40'	0.8	\$1,534.56	\$184,147.77	\$1,641.25	\$196,949.48
50'	1	\$1,918.21	\$258,957.80	\$2,051.56	\$276,960.21
60'	1.2	\$2,301.85	\$112,790.51	\$2,461.87	\$120,631.56
70'	1.4	\$2,685.49	\$37,596.84	\$2,872.18	\$40,210.52
Total			\$738,586.00		\$789,931.55

5. Difference per Lot between FY 2025 and FY 2026

Lot Width	Lots	ERU	FY 2026 / Lot Gross	FY 2026 / Assmt Gross	FY 2025 / Lot Gross	FY 2025 / Assmt Gross	Gross Increase Total	Gross Increase Per Month
22'	80	0.44	\$975.81	\$78,064.55	\$0.00	\$0.00	\$975.81	\$81.32
24'	0	0.48	\$0.00	\$0.00	\$984.75	\$64,008.58	-\$984.75	-\$82.06
26'	80	0.52	\$1,153.23	\$92,258.11	\$1,066.81	\$54,407.29	\$86.42	\$7.20
30'	50	0.60	\$1,330.65	\$66,532.29	\$0.00	\$0.00	\$1,330.65	\$110.89
32'	0	0.64	\$0.00	\$0.00	\$1,313.00	\$36,763.90	-\$1,313.00	-\$109.42
40'	160	0.80	\$1,774.19	\$283,871.10	\$1,641.25	\$196,949.48	\$132.95	\$11.08
50'	180	1.00	\$2,217.74	\$399,193.74	\$2,051.56	\$276,960.21	\$166.19	\$13.85
60'	80	1.20	\$2,661.29	\$212,903.33	\$2,461.87	\$120,631.56	\$199.42	\$16.62
70'	30	1.40	\$3,104.84	\$93,145.21	\$2,872.18	\$40,210.52	\$232.66	\$19.39
Total	660			\$1,225,968.33		\$789,931.55		

STATEMENT 3
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	GL ACCOUNT	COMMENTS/SCOPE OF SERVICE	ANNUAL CONTRACT AMOUNT
GENERAL ADMINISTRATIVE:				
SUPERVISORS COMPENSATION	Board of Supervisors	1510000	Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated \$200 per meeting at which they are in attendance. The amount for the Fiscal Year assumes - 5 Board Members per Meeting.	\$12,000.00
PAYROLL TAXES	Payroll	1510010	Amount is for employer taxes related to the payroll calculated at 7.65% Of BOS Payroll.	\$500.00
PAYROLL PROCESSING	Innovative	1510020	Amount is assessed at \$55 Per Payroll Plus Year End Processing of \$50 for the processing of payroll related to Supervisor compensation.	\$500.00
TRAVEL & PERDIEM		1510050	Supervisors are reimbursed for their mileage costs.	\$1,000.00
MANAGEMENT CONSULTING SERVICES	Kai	1510030	The District received Management, Accounting and Assessment services as part of a Management Agreement.	\$48,000.00
CONSTRUCTION ACCOUNTING SERVICES	Kai	1510060	Construction accounting services are provided for the processing of requisitions and funding request for the District.	\$9,000.00
PLANNING & COORDINATING SERVICES	Kai	1510040	Governmental agency coordination, construction & maintenance contract administration, technical and engineering support services associated with the maintenance & construction of District infrastructure.	\$0.00
ADMINISTRATIVE SERVICES	Kai	1510070	Pursuant to District Management Contract for services related to administration functions of the District such as agenda processing, public records request, etc.	\$3,600.00
BANK FEES	Bank United	1510090	Estimated for any bank related fees and check printing.	\$150.00
AUDITING	DiBartolomeo	1510100	Florida Statute mandates an audit of its financial records to be performed on an annual basis by an independent Certified Public Accounting firm.	\$3,400.00
INSURANCE	EGIS	1510180	The Districts General Liability , Public Officials and Property insurance is with EGIS Insurance and Risk Advisors. They specialize in providing insurance coverage to governmental agencies. The budgeted amount is based on estimates received from EGIS and includes the addition of a 20k entry monument, 200k perimeter wall, 45k irrigation pumps, 35k aluminum fencing along Carter Rd.	\$38,981.00
REGULATORY AND PERMIT FEES	Florida Dept of Economic Opportunity	1510110	The District is required to pay an annual fee of \$175 to the Department of Community Affairs.	\$175.00
LEGAL ADVERTISEMENTS	Local Newspaper	1510120	The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.	\$3,000.00
ENGINEERING SERVICES	Stantec	1510130	The District Engineer provides general engineering services to the District; i.e. attendance and preparation for monthly board meetings, review of contractor plans and invoices, and other specifically requested assignments.	\$4,500.00
LEGAL SERVICES	Straley, Robin Vericker	1510140	The District's attorney provides general legal services to the District; i.e. attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research as directed or requested by the Board of Supervisor and the District Manager.	\$15,000.00
MEETING ROOM RENTAL	Marriott	1510080	In accordance with Florida Statute 190.006, the District is required to host meetings where the District is located. The District reserve rental in a facility accessible to residents and residing within the County.	\$1,040.00
WEBSITE HOSTING	Campus Suite	1510160	The District is mandated to post on the internet the approved and adopted budgets as well as agendas and other items in accordance with State requirements. Campus Suite - \$1,515 includes website compliance and remediation of 750 documents as well as \$500 for District Manager upload and oversight.	\$2,015.00
ADMINISTRATIVE CONTINGENCY		1510181	Estimated for items not known and considered in the administrative allocations.	\$5,000.00
DEBT SERVICE ADMINISTRATION:				

STATEMENT 3
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CONTRACT SUMMARY

FINANCIAL STATEMENT CATEGORY	VENDOR	GL ACCOUNT	COMMENTS/SCOPE OF SERVICE	ANNUAL CONTRACT AMOUNT
DISSEMINATING AGENT	Lerner	1530000	The District is required by the Securities & Exchange Commission to comply with Rule 15c2-12(b)-(5) which relates to additional reporting requirements for bond issues. The budgeted amount is based on standard fees charged for this service.	\$13,500.00
TRUSTEE FEES	US Bank	1530010	The District deposits amounts related to a Bond Series with a Trustee stipulated in the trust indenture. The annual trustee fees are based on fees estimated by the Trustee.	\$13,018.39
ARBITRAGE	Arbitrage Rebate Counselors LLC	1530020	The District receives services from an independent specialist to calculate the District's Arbitrage Rebate Liability on respective bond issuances.	\$1,425.00
PHYSICAL ENVIRONMENT:				
COMPREHENSIVE FIELD SERVICES		1560000	Directs day to day operations and oversees field services technician. Schedule vendors and inspect their work, interact with new homeowners, coordinate general security, manage of RFP for ongoing maintenance, prepare written monthly reports to the Board, including travel for field technician.	\$15,000.00
STREETPOLE LIGHTING	Gig Fiber, LLC	1560030	The District has contracted for solar streetlights - It is anticipated that there will be approximately 245 streetlights will be installed by the end of FY 2025 of which, 186 will cost \$51.50 per month, and 59 lights will cost \$50 per month. Additionally, 64 street pole lights will be installed during FY 2026, for a total of 309 streetlights. There will be a deposit required of \$100 per streetlight. Added additional buffer for cost increases.	\$232,600.00
ELECTRICITY (IRRIGATION & POND PUMPS)	Peace River Electric	1560020	Estimated for electrical services related to the irrigation and pond pumps located at 8725 Birch Way, 7820 Sea Manatee Street, 8310 Sear Manatee Street, and 9675 Sea Chase Avenue.	\$15,000.00
WATER	Manatee County Utilities Department	1560040	Projected water utility costs for District operations, reflecting average monthly expenditures of \$1,549 at 9111 Carter Road and \$1,024 at 8685 Carter Road.	\$30,876.00
LANDSCAPING MAINTENANCE	Florida Commercial Care	1560070	OM-PL1-003: (Carter Rd & Moccasin Wallow Road): Landscape maintenance, including 40+ mowing visits, edging, weeding, fertilization (6x per year), and monthly irrigation inspections. The total cost is \$95,124 annually (\$7,927/month). The contract runs from 6/1/2024 to 6/1/2025. OM-PL1-005 (Addendum- Additional ponds and rear main drive): Landscape maintenance, including 40+ mowing visits, edging, weeding, fertilization (6x per year). The total cost is \$83,160 annually (\$6,930/month). The contract runs from 10/1/2024 to 10/1/2025. Extra services like tree trimming over 8 feet, major storm cleanup, and irrigation repairs are billed separately. Addendum 2 (PO# Pending): This addendum provides to provide landscape maintenance services for designated areas within Parrish Lakes CDD. The annual cost of \$75,960.00 is broken down into monthly charges of \$5,040.00 for basic maintenance, \$756.00 for fertilization, and \$534.00 for irrigation services. An additional \$170,756 has been added to account for contract addendums and additional enhancements.	\$425,000.00
LANDSCAPE REPLENISHMENT	TBD	1560081	Covers the replacement of damaged, dead, or aging plant materials, sod, and mulch to preserve the aesthetic and health of the community's landscaped areas.	\$40,000.00
IRRIGATION MAINTENANCE	Florida Commercial Care	1560095	OM-PL1-005: Monthly irrigation system inspections, checking for damaged heads, valve issues, cleaning, and adjustments, with repairs beyond routine maintenance billed separately. The service costs \$4,740 annually (\$395 per month). Includes an additional \$25,260 for unforeseen expenses.	\$30,000.00
POND MAINTENANCE	Steadfast	1560060	OM-PL1-002: The District has entered into a contract for the monthly care and maintenance of the lakes and ponds throughout the District for an estimated amount of \$28,200 annually, for 22 ponds. The contract runs from 10/1/2024 to 10/1/2025. Includes an additional \$11,800 for cost increases.	\$40,000.00
CONSERVATION MAINTENANCE	TBD	1560075	Routine spraying service for invasives in conservation/mitigation areas	\$0.00
SECURITY	TBD	1560130	District is considering adding cameras, and access point to potential new gates. Also considers repairs to gate and camera systems, monitoring management, roving patrols and inspection reports.	\$24,000.00

**STATEMENT 3
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CONTRACT SUMMARY**

FINANCIAL STATEMENT CATEGORY	VENDOR	GL ACCOUNT	COMMENTS/SCOPE OF SERVICE	ANNUAL CONTRACT AMOUNT
ENTRY FOUNTAIN	TBD	1560131	Considers the maintenance and upkeep of the aquatic entry fountain.	\$18,000.00
PHYSICAL ENVIRONMENT CONTINGENCY	TBD	1560140	Additional maintenance added with new areas coming online such as fencing.	\$100,000.00
TOTAL EXPENDITURES				\$1,146,280.39

STATEMENT 4
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE SCHEDULES

	SERIES 2023	SERIES 2023A	SERIES 2024	FY 2026 TOTAL
REVENUE				
SPECIAL ASSESSMENTS - ON ROLL NET	\$ 295,187.17	\$ 141,754.01	\$ 250,224.60	\$ 687,165.78
SPECIAL ASSESSMENTS - OFF ROLL - NET	208,042.83	511,105.37	2,129,935.40	2,849,083.60
TOTAL REVENUE	\$ 503,230.00	\$ 652,859.38	\$ 2,380,160.00	\$ 3,536,249.38
EXPENDITURES				
INTEREST EXPENSE				
May 1, 2026	188,971.25	255,359.39	947,580.00	1,391,910.64
November 1, 2026	186,471.25	252,006.26	935,205.00	1,373,682.51
PRINCIPAL RETIREMENT				
PRINCIPAL PAYMENT				
May 1, 2026	125,000.00	145,000.00	495,000.00	765,000.00
TOTAL EXPENDITURES	\$ 500,442.50	\$ 652,365.65	\$ 2,377,785.00	\$ 3,530,593.15
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	2,787.50	493.73	2,375.00	5,656.23
FUND BALANCE - ENDING (REVENUE TRUST ACCOUNT)	\$ 2,787.50	\$ 493.73	\$ 2,375.00	\$ 5,656.23

Table 1. Series 2023 Allocation of Maximum Annual Debt Service, per SAMR

LOT WIDTH	LOTS	ERU	TOTAL NET ASSMTS	NET ASSMT / LOT before Partial Paydown	NET ASSMT / LOT after Partial Paydown	TOTAL GROSS ASSMTS	GROSS ASSMT / LOT after Partial Paydown
26' AA1	74	0.80	\$177,775.00	\$2,402.36	\$850.00	\$67,272.73	\$909.09
32'	55	0.53	\$86,781.00	\$1,577.84	\$1,000.00	\$58,823.53	\$1,069.52
40'	51	0.80	\$135,142.00	\$2,649.84	\$1,200.00	\$65,454.55	\$1,283.42
50'	134	1.00	\$424,747.00	\$3,169.75	\$1,500.00	\$214,973.26	\$1,604.28
Total	314		\$824,445.00			\$406,524.06	

Table 2. Series 2023A Allocation of Maximum Annual Debt Service, per SAMR

LOT WIDTH	LOTS	ERU	TOTAL NET ASSMTS	NET ASSMT / LOT	TOTAL GROSS ASSMTS	GROSS ASSMT / LOT
26'	52	0.52	\$40,560.00	\$780.00	\$43,379.68	\$834.22
40'	91	0.80	\$109,200.00	\$1,200.00	\$116,791.44	\$1,283.42
50'	167	1.00	\$250,500.00	\$1,500.00	\$267,914.44	\$1,604.28
60'	131	1.20	\$235,800.00	\$1,800.00	\$252,192.51	\$1,925.13
70'	11	1.40	\$23,100.00	\$2,100.00	\$24,705.88	\$2,245.99
Total	452		\$659,160.00		\$704,983.96	

Table 3. Series 2024 AA3 Allocation of Maximum Annual Debt Service, per SAMR

LOT WIDTH	LOTS	ERU	TOTAL NET ASSMTS	NET ASSMT / LOT before Partial Paydown	NET ASSMT / LOT after Partial Paydown	TOTAL GROSS ASSMTS	GROSS ASSMT / LOT after Partial Paydown
TH 22' LENNAR	176	0.44	\$342,376.41	\$1,945.32	\$850.00	\$160,000.00	\$909.09
TH 26'	140	0.52	\$302,691.87	\$2,162.08	\$780.00	\$116,791.44	\$834.22
TH 26' CL	12	0.52	\$9,360.00	\$780.00	\$780.00	\$10,010.70	\$834.22
TH 30'	29	0.60	\$69,006.77	\$2,379.54	\$1,000.00	\$31,016.04	\$1,069.52
SF 40'	185	0.80	\$593,809.09	\$3,209.78	\$1,200.00	\$237,433.16	\$1,283.42
SF 50'	206	1.00	\$826,518.06	\$4,012.22	\$1,500.00	\$330,481.28	\$1,604.28
SF 60'	53	1.20	\$243,026.11	\$4,585.40	\$1,800.00	\$102,032.09	\$1,925.13
SF 60' CL	1	1.20	\$1,800.00	\$1,800.00	\$1,800.00	\$1,925.13	\$1,925.13
SF 70'	38	1.40	\$203,286.00	\$5,349.63	\$2,100.00	\$85,347.59	\$2,245.99
Total	840		\$2,591,874.32			\$1,075,037.43	

STATEMENT 5
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2023 ASSESSMENT AREA ONE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Par Outstanding
11/01/2025		4.63%	188,971	188,971		7,315,000
05/01/2026	125,000	4.63%	188,971	313,971		7,190,000
11/01/2026		4.63%	186,471	186,471	500,443	7,190,000
05/01/2027	130,000	4.63%	186,471	316,471		7,060,000
11/01/2027		4.63%	183,871	183,871	500,343	7,060,000
05/01/2028	135,000	4.63%	183,871	318,871		6,925,000
11/01/2028		4.63%	181,171	181,171	500,043	6,925,000
05/01/2029	140,000	4.63%	181,171	321,171		6,785,000
11/01/2029		4.63%	178,371	178,371	499,543	6,785,000
05/01/2030	145,000	4.63%	178,371	323,371		6,640,000
11/01/2030		4.63%	175,471	175,471	498,843	6,640,000
05/01/2031	155,000	5.38%	175,471	330,471		6,485,000
11/01/2031		5.38%	171,499	171,499	501,971	6,485,000
05/01/2032	160,000	5.38%	171,499	331,499		6,325,000
11/01/2032		5.38%	167,399	167,399	498,899	6,325,000
05/01/2033	170,000	5.38%	167,399	337,399		6,155,000
11/01/2033		5.38%	163,043	163,043	500,443	6,155,000
05/01/2034	180,000	5.38%	163,043	343,043		5,975,000
11/01/2034		5.38%	158,431	158,431	501,474	5,975,000
05/01/2035	190,000	5.38%	158,431	348,431		5,785,000
11/01/2035		5.38%	153,562	153,562	501,993	5,785,000
05/01/2036	200,000	5.38%	153,562	353,562		5,585,000
11/01/2036		5.38%	148,437	148,437	501,999	5,585,000
05/01/2037	210,000	5.38%	148,437	358,437		5,375,000
11/01/2037		5.38%	143,056	143,056	501,493	5,375,000
05/01/2038	220,000	5.38%	143,056	363,056		5,155,000
11/01/2038		5.38%	137,418	137,418	500,474	5,155,000
05/01/2039	230,000	5.38%	137,418	367,418		4,925,000
11/01/2039		5.38%	131,524	131,524	498,943	4,925,000
05/01/2040	245,000	5.38%	131,524	376,524		4,680,000
11/01/2040		5.38%	125,246	125,246	501,771	4,680,000
05/01/2041	255,000	5.38%	125,246	380,246		4,425,000
11/01/2041		5.38%	118,712	118,712	498,958	4,425,000
05/01/2042	270,000	5.38%	118,712	388,712		4,155,000
11/01/2042		5.38%	111,793	111,793	500,505	4,155,000
05/01/2043	285,000	5.38%	111,793	396,793		3,870,000
11/01/2043		5.38%	104,490	104,490	501,283	3,870,000
05/01/2044	300,000	5.63%	104,490	404,490		3,570,000
11/01/2044		5.63%	96,390	96,390	500,880	3,570,000
05/01/2045	315,000	5.63%	96,390	411,390		3,255,000
11/01/2045		5.63%	87,885	87,885	499,275	3,255,000
05/01/2046	335,000	5.63%	87,885	422,885		2,920,000
11/01/2046		5.63%	78,840	78,840	501,725	2,920,000
05/01/2047	350,000	5.63%	78,840	428,840		2,570,000
11/01/2047		5.63%	69,390	69,390	498,230	2,570,000
05/01/2048	370,000	5.63%	69,390	439,390		2,200,000
11/01/2048		5.63%	59,400	59,400	498,790	2,200,000
05/01/2049	395,000	5.63%	59,400	454,400		1,805,000
11/01/2049		5.63%	48,735	48,735	503,135	1,805,000
05/01/2050	415,000	5.63%	48,735	463,735		1,390,000
11/01/2050		5.63%	37,530	37,530	501,265	1,390,000
05/01/2051	440,000	5.63%	37,530	477,530		950,000
11/01/2051		5.63%	25,650	25,650	503,180	950,000
05/01/2052	460,000	5.63%	25,650	485,650		490,000
11/01/2052		5.63%	13,230	13,230	498,880	490,000
05/01/2053	490,000	5.63%	13,230	503,230	503,230	0
Total	7,315,000				14,018,005	

Footnote:

Maximum Annual Debt Service

503,230

(a) Data herein for the CDD's budgetary process purposes only.

STATEMENT 6
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2023A ASSESSMENT AREA TWO

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bonds Outstanding
11/01/2023	-		136,421	136,421	136,421	9,540,000
05/01/2024	135,000	4.625%	258,481	393,481		9,405,000
11/01/2024	-	4.625%	255,359	255,359	648,841	9,405,000
05/01/2025	145,000	4.625%	255,359	400,359		9,260,000
11/01/2025	-	4.625%	252,006	252,006	652,366	9,260,000
05/01/2026	150,000	4.625%	252,006	402,006		9,110,000
11/01/2026	-	4.625%	248,538	248,538	650,544	9,110,000
05/01/2027	155,000	4.625%	248,538	403,538		8,955,000
11/01/2027	-	4.625%	244,953	244,953	648,491	8,955,000
05/01/2028	165,000	4.625%	244,953	409,953		8,790,000
11/01/2028	-	4.625%	241,138	241,138	651,091	8,790,000
05/01/2029	170,000	4.625%	241,138	411,138		8,620,000
11/01/2029	-	4.625%	237,206	237,206	648,344	8,620,000
05/01/2030	180,000	4.625%	237,206	417,206		8,440,000
11/01/2030	-	4.625%	233,044	233,044	650,250	8,440,000
05/01/2031	190,000	5.375%	233,044	423,044		8,250,000
11/01/2031	-	5.375%	227,938	227,938	650,981	8,250,000
05/01/2032	200,000	5.375%	227,938	427,938		8,050,000
11/01/2032	-	5.375%	222,563	222,563	650,500	8,050,000
05/01/2033	210,000	5.375%	222,563	432,563		7,840,000
11/01/2033	-	5.375%	216,919	216,919	649,481	7,840,000
05/01/2034	225,000	5.375%	216,919	441,919		7,615,000
11/01/2034	-	5.375%	210,872	210,872	652,791	7,615,000
05/01/2035	235,000	5.375%	210,872	445,872		7,380,000
11/01/2035	-	5.375%	204,556	204,556	650,428	7,380,000
05/01/2036	250,000	5.375%	204,556	454,556		7,130,000
11/01/2036	-	5.375%	197,838	197,838	652,394	7,130,000
05/01/2037	260,000	5.375%	197,838	457,838		6,870,000
11/01/2037	-	5.375%	190,850	190,850	648,688	6,870,000
05/01/2038	275,000	5.375%	190,850	465,850		6,595,000
11/01/2038	-	5.375%	183,459	183,459	649,309	6,595,000
05/01/2039	290,000	5.375%	183,459	473,459		6,305,000
11/01/2039	-	5.375%	175,666	175,666	649,125	6,305,000
05/01/2040	305,000	5.375%	175,666	480,666		6,000,000
11/01/2040	-	5.375%	167,469	167,469	648,134	6,000,000
05/01/2041	325,000	5.375%	167,469	492,469		5,675,000
11/01/2041	-	5.375%	158,734	158,734	651,203	5,675,000
05/01/2042	340,000	5.375%	158,734	498,734		5,335,000
11/01/2042	-	5.375%	149,597	149,597	648,331	5,335,000
05/01/2043	360,000	5.375%	149,597	509,597		4,975,000
11/01/2043	-	5.375%	139,922	139,922	649,519	4,975,000
05/01/2044	380,000	5.625%	139,922	519,922		4,595,000
11/01/2044	-	5.625%	129,234	129,234	649,156	4,595,000
05/01/2045	405,000	5.625%	129,234	534,234		4,190,000
11/01/2045	-	5.625%	117,844	117,844	652,078	4,190,000
05/01/2046	425,000	5.625%	117,844	542,844		3,765,000
11/01/2046	-	5.625%	105,891	105,891	648,734	3,765,000
05/01/2047	450,000	5.625%	105,891	555,891		3,315,000
11/01/2047	-	5.625%	93,234	93,234	649,125	3,315,000
05/01/2048	475,000	5.625%	93,234	568,234		2,840,000
11/01/2048	-	5.625%	79,875	79,875	648,109	2,840,000
05/01/2049	505,000	5.625%	79,875	584,875		2,335,000
11/01/2049	-	5.625%	65,672	65,672	650,547	2,335,000
05/01/2050	535,000	5.625%	65,672	600,672		1,800,000
11/01/2050	-	5.625%	50,625	50,625	651,297	1,800,000
05/01/2051	565,000	5.625%	50,625	615,625		1,235,000
11/01/2051	-	5.625%	34,734	34,734	650,359	1,235,000
05/01/2052	600,000	5.625%	34,734	634,734		635,000
11/01/2052	-	5.625%	17,859	17,859	652,594	635,000
05/01/2053	635,000	5.625%	17,859	652,859	652,859	-
Total	\$ 9,540,000		\$ 10,102,090	\$ 19,642,090	\$ 19,642,090	

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

Max annual ds: 652,859

STATEMENT 7
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2024 ASSESSMENT AREA THREE

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Par Outstanding
11/01/2025			947,580	947,580		33,780,000
05/01/2026	495,000	5.00%	947,580	1,442,580		33,285,000
11/01/2026			935,205	935,205	2,377,785	33,285,000
05/01/2027	520,000	5.00%	935,205	1,455,205		32,765,000
11/01/2027			922,205	922,205	2,377,410	32,765,000
05/01/2028	545,000	5.00%	922,205	1,467,205		32,220,000
11/01/2028			908,580	908,580	2,375,785	32,220,000
05/01/2029	575,000	5.00%	908,580	1,483,580		31,645,000
11/01/2029			894,205	894,205	2,377,785	31,645,000
05/01/2030	605,000	5.00%	894,205	1,499,205		31,040,000
11/01/2030			879,080	879,080	2,378,285	31,040,000
05/01/2031	635,000	5.00%	879,080	1,514,080		30,405,000
11/01/2031			863,205	863,205	2,377,285	30,405,000
05/01/2032	670,000	5.50%	863,205	1,533,205		29,735,000
11/01/2032			844,780	844,780	2,377,985	29,735,000
05/01/2033	705,000	5.50%	844,780	1,549,780		29,030,000
11/01/2033			825,393	825,393	2,375,173	29,030,000
05/01/2034	745,000	5.50%	825,393	1,570,393		28,285,000
11/01/2034			804,905	804,905	2,375,298	28,285,000
05/01/2035	790,000	5.50%	804,905	1,594,905		27,495,000
11/01/2035			783,180	783,180	2,378,085	27,495,000
05/01/2036	835,000	5.50%	783,180	1,618,180		26,660,000
11/01/2036			760,218	760,218	2,378,398	26,660,000
05/01/2037	880,000	5.50%	760,218	1,640,218		25,780,000
11/01/2037			736,018	736,018	2,376,235	25,780,000
05/01/2038	930,000	5.50%	736,018	1,666,018		24,850,000
11/01/2038			710,443	710,443	2,376,460	24,850,000
05/01/2039	985,000	5.50%	710,443	1,695,443		23,865,000
11/01/2039			683,355	683,355	2,378,798	23,865,000
05/01/2040	1,040,000	5.50%	683,355	1,723,355		22,825,000
11/01/2040			654,755	654,755	2,378,110	22,825,000
05/01/2041	1,100,000	5.50%	654,755	1,754,755		21,725,000
11/01/2041			624,505	624,505	2,379,260	21,725,000
05/01/2042	1,160,000	5.50%	624,505	1,784,505		20,565,000
11/01/2042			592,605	592,605	2,377,110	20,565,000
05/01/2043	1,225,000	5.50%	592,605	1,817,605		19,340,000
11/01/2043			558,918	558,918	2,376,523	19,340,000
05/01/2044	1,295,000	5.50%	558,918	1,853,918		18,045,000
11/01/2044			523,305	523,305	2,377,223	18,045,000
05/01/2045	1,370,000	5.80%	523,305	1,893,305		16,675,000
11/01/2045			483,575	483,575	2,376,880	16,675,000
05/01/2046	1,455,000	5.80%	483,575	1,938,575		15,220,000
11/01/2046			441,380	441,380	2,379,955	15,220,000
05/01/2047	1,540,000	5.80%	441,380	1,981,380		13,680,000
11/01/2047			396,720	396,720	2,378,100	13,680,000
05/01/2048	1,630,000	5.80%	396,720	2,026,720		12,050,000
11/01/2048			349,450	349,450	2,376,170	12,050,000
05/01/2049	1,730,000	5.80%	349,450	2,079,450		10,320,000
11/01/2049			299,280	299,280	2,378,730	10,320,000
05/01/2050	1,830,000	5.80%	299,280	2,129,280		8,490,000
11/01/2050			246,210	246,210	2,375,490	8,490,000
05/01/2051	1,940,000	5.80%	246,210	2,186,210		6,550,000
11/01/2051			189,950	189,950	2,376,160	6,550,000
05/01/2052	2,060,000	5.80%	189,950	2,249,950		4,490,000
11/01/2052			130,210	130,210	2,380,160	4,490,000
05/01/2053	2,180,000	5.80%	130,210	2,310,210		2,310,000
11/01/2053			66,990	66,990	2,377,200	2,310,000
05/01/2054	2,310,000	5.80%	66,990	2,376,990		0
Total	33,780,000				68,944,825	

Maximum Annual Debt Service 2,380,160

Footnote:

(a) Data herein for the CDD's budgetary process purposes only.

STATEMENT 6
PARRISH LAKES COMMUNITY DEVELOPMENT DISTRICT
FY 2026 TOTAL ASSESSMENT ALLOCATION

Table 1 - Proposed FY 2026 Allocation of Assessments (as if all On-Roll)

ASSESSMENT AREA 1 - 1B-1 and 1C-1

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	2023 DS (a)	Total FY 2026	Total FY 2025	Difference
26' AA1	106	0.56	\$1,153.23	\$909.09	\$2,062.32	\$1,975.90	\$86.42
32'	44	0.66	\$0.00	\$1,069.52	\$1,069.52	\$2,382.52	-\$1,313.00
40'	51	0.80	\$1,774.19	\$1,283.42	\$3,057.62	\$2,924.67	\$132.95
50'	134	1.00	\$2,217.74	\$1,604.28	\$3,822.02	\$3,655.84	\$166.19
Total	335						

ASSESSMENT AREA 2 - 1A-1, 1D-1 and 1E-1

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	2023A DS	Total FY 2026	Total FY 2025	Difference
26'	50	0.52	\$1,153.23	\$834.22	\$1,987.45	\$1,901.03	\$86.42
40'	101	0.80	\$1,774.19	\$1,283.42	\$3,057.62	\$2,924.67	\$132.95
50'	156	1.00	\$2,217.74	\$1,604.28	\$3,822.02	\$3,655.84	\$166.19
60'	131	1.20	\$2,661.29	\$1,925.13	\$4,586.43	\$4,387.00	\$199.42
70'	11	1.40	\$3,104.84	\$2,245.99	\$5,350.83	\$5,118.17	\$232.66
Total	449						

REA 3 - 1A-2, 1B-2, 1C-2, 1D-2 and 1E-2

Approx Lot Width	Lot Count	Assigned ERU	O&M, Gross	2023A DS	Total FY 2026	Total FY 2025	Difference
TH 22' LENNAR	144	0.44	\$975.81	\$909.09	\$1,884.90	\$909.09	\$975.81
TH 26'	142	0.52	\$1,153.23	\$834.22	\$1,987.45	\$1,901.03	\$86.42
TH 26' CL	12	0.52	\$1,153.23	\$834.22	\$1,987.45	\$1,901.03	\$86.42
TH 30'	40	0.60	\$1,330.65	\$1,069.52	\$2,400.16	\$1,069.52	\$1,330.65
SF 40'	177	0.80	\$1,774.19	\$1,283.42	\$3,057.62	\$2,924.67	\$132.95
SF 50'	215	1.00	\$2,217.74	\$1,604.28	\$3,822.02	\$3,655.84	\$166.19
SF 60'	53	1.20	\$2,661.29	\$1,925.13	\$4,586.43	\$4,387.00	\$199.42
SF 60' CL	1	1.20	\$2,661.29	\$1,925.13	\$4,586.43	\$4,387.00	\$199.42
SF 70'	38	1.40	\$3,104.84	\$2,245.99	\$5,350.83	\$5,118.17	\$232.66
Total	822						

** Difference represents a change in the O&M portion only. Debt Service remains the same throughout the bonds maturity period