

Parker Road Community Development District

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The special meeting of the Board of Supervisors of **Parker Road Community Development District** will be held **Friday, January 19, 2024 at 1:00 p.m. at 11701 SW 30th Ave, Gainesville, FL 32608.**

The following is the proposed agenda for this meeting.

Call in number: 1-844-621-3956

Passcode: 2536 634 0209

<https://pfmcdd.webex.com/join/carvalhov>

BOARD OF SUPERVISORS' MEETING AGENDA

Organizational Matters

- Call to Order
- Roll Call
- **Public Comment Period** *[for any members of the public desiring to speak on any proposition before the Board]*

General Business Matters

1. Consideration of the Minutes of the October 20, 2023, Board of Supervisors' Meeting
2. Consideration of Resolution 2024-02, Election of Officers
3. Consideration of Resolution 2024-03, Designating Authorized Signatories for the District's Bank Account(s)
4. Discussion of Leland Management Revised Agreement
5. Discussion of Reserve Account Funding Opportunities
6. Consideration of Resurfacing of Tennis and Basketball Courts
7. Consideration of Trial Period for Pressure Washing Curbs and Sidewalks by Alpha 1 Pressure Washing
8. Ratification of Off-Duty Sheriff Services During the Holidays *(under separate cover)*
9. Ratification of Fiscal Year 2023 Audit Engagement Letter
10. Ratification of Payment Authorizations # 223 - 230
11. Review of District Financial Statements

Other Business

- Staff Reports
 - District Counsel
 - District Engineer
 - District Manager
- Audience Comments
- Supervisors Requests



Adjournment



**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of the Minutes of the
October 20, 2023,
Board of Supervisors' Meeting

**PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT
BOARD OF SUPERVISORS' MEETING
Friday, October 20, 2023
11701 SW 30th Avenue, Gainesville, FL 32608
1:00 p.m.**

Board Members present at roll call:

Andy Hagan	Chairperson
Barbara Staras	Vice Chairperson
Dan Middleton	Assistant Secretary
Tara Ezzell	Assistant Secretary
Kevin McGee	Assistant Secretary

Also present were:

Vivian Carvalho	District Manager - PFM Group Consulting LLC
Venessa Ripoll	District Manager - PFM Group Consulting LLC (via phone)
Kwame Jackson	ADM - PFM Group Consulting LLC (via phone)
Katie Buchanan	District Counsel - Kutak Rock LLP (via phone)
Jennifer Glasgow	District Acct. - PFM Group Consulting LLC (via phone)
Carrie Gailfoil	Leland Management, Inc.
Alisa Carlino-Mcgowan	Leland Management, Inc.
Carla De Yorgi	Leland Management, Inc.
Various Audience Members	

FIRST ORDER OF BUSINESS

Organizational Matters

Call to Order and Roll Call

This meeting was called to order by Ms. Carvalho at 1:00 p.m. and roll call was initiated. Quorum was established with the attendance of Board Members outlined above. Others in attendance or via speaker phone are listed above.

Public Comment Period

There were no comments at this time.

SECOND ORDER OF BUSINESS

General Business Matters Consideration of the Minutes of the August 18, 2023, Board of Supervisors' Meeting

The Board reviewed the minutes.

On MOTION by Mr. Middleton, seconded by Ms. Ezzell, with all in favor, the Board approved the Minutes of the August 18, 2023, Board of Supervisors' Meeting.

Consideration of Resolution 2024-01, Adopting the Revised Fiscal Year 2023 Budget

On MOTION by Mr. McGee, seconded by Ms. Staras, with all in favor, the Board approved Resolution 2024-01, Adopting the Revised Fiscal Year 2023 Budget.

Update on Adopted Amenities Rules & Policies

Ms. Carvalho presented the final document with all the changes made to Amenities Rules & Policies. She stated that this document will be posted on the website.

Update on Pool Heater and Discussion on Operating Costs During Winter Months

Ms. Gailfoil provided an update. She stated that they have one heater that is up and running, the temperature is currently set at 83 degrees with a 3-degree variance. They are working to get the other heater up and running. It was mentioned that GRU bills monthly.

Discussion on Reserve Account and Reallocation of Funds from Fiscal Year 2024 Budget

Mr. Plenzler provided an update. He mentioned that there are four budgets in the 2024 Budget that they are not likely to use or were put on hold. Two of the projects are in the Capital Reserve Fund, leaving \$103,000 that can be isolated out of the \$225,000 that they are looking to build by the end of the year. They would like to be able to take \$50,000 out of the Contingency Fund.

**Ratification of District
Management Fee Agreement**

On MOTION by Ms. Staras, seconded by Ms. Ezzell, with all in favor, the Board ratified the District Management Fee Agreement.

**Ratification of GFL Environmental
Service Agreement**

On MOTION by Mr. Middleton, seconded by Mr. McGee, with all in favor, the Board ratified the GFL Environmental Service Agreement.

**Ratification of Leland Management
Revised Agreement**

Ms. Carvalho mentioned that they do not have the agreement ready for the meeting today. Ms. Staras said that they are discussing mutual indemnification with Leland Management. Ms. Buchanan stated that all of the amenity management companies that they work with are starting to struggle with the cost to provide insurance coverage.

**Ratification of Payment
Authorizations # 215 - 222**

The Board reviewed the payment authorizations. There was a question about the cost for the sidewalk repair.

On MOTION by Ms. Staras, seconded by Mr. Middleton, with all in favor, the Board ratified Payment Authorizations # 215 - 222.

Review of District Financial Statements

The Board reviewed the District Financial Statements as at September 30, 2023.

THIRD ORDER OF BUSINESS

Other Business

Staff Reports

District Counsel – No report.

District Engineer – Not present.

District Manager – Ms. Carvalho stated that the next meeting is scheduled for January 19, 2024 at 1:00 p.m. They will cancel the December 15, 2023 meeting as there will be an event occurring that day.

Amenity Manager & Lifestyle Coordinator – Ms. Gailfoil mentioned that they are waiting on a proposal from the roof contractor to be able to start the repair to the stucco in the breezeway. Trees were trimmed along the main road and new flowers were planted around the amenity center at both entrances. They have received two “No Soliciting” signs which will be installed soon. Some of the pool lights need to be replaced and they are waiting on a proposal.

Ms. Carlino-McGowan provided an update on the events that have taken place.

Ms. Carvalho mentioned that they have gotten an additional debit card for upcoming events.

FOURTH ORDER OF BUSINESS

Audience Comments and Supervisors Requests

There were no additional comments at this time.

FIFTH ORDER OF BUSINESS

Adjournment

There was no further business to discuss. Ms. Carvalho requested a motion to adjourn.

On MOTION by Ms. Staras, seconded by Mr. Middleton, with all in favor, the October 20, 2023, Board of Supervisors' Meeting of the Parker Road Community Development District was adjourned at 1:30 p.m.

Secretary/Assistant Secretary

Chairperson/Vice Chairperson

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2024-02,
Election of Officers

RESOLUTION 2024-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT ELECTING THE OFFICERS OF THE DISTRICT, AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT (hereinafter the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, Florida Statutes; and

WHEREAS, pursuant to Section 190.006(6), Florida Statutes, as soon as practicable after each election or appointment to the Board of Supervisors (the "Board"), the Board shall organize by electing one of its members as chair and by electing a secretary, and such other officers as the Board may deem necessary.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT:

Section 1. Andy Hagan is elected Chairperson.

Section 2. Barbara Staras is elected Vice Chairperson.

Section 3. Vivian Carvalho is elected Secretary.
Tara Ezell is elected Assistant Secretary.
Kevin McGee is elected Assistant Secretary.
Dan Middleton is elected Assistant Secretary.
Kwame Jackson is elected Assistant Secretary.
Venessa Ripoll is elected Assistant Secretary.

Section 4. Jennifer Glasgow is elected Treasurer.

Section 5. Amanda Lane is elected Assistant Treasurer.
Rick Montejano is elected Assistant Treasurer.
Verona Griffith is elected Assistant Treasurer.
Amy Champagne is elected Assistant Treasurer.

Section 6. All resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 19th DAY of JANUARY 2024.

ATTEST:

**PARKER ROAD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resolution 2024-03,
Designating Authorized Signatories for the
District's Bank Account(s)

RESOLUTION 2024-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING THE DISTRICT MANAGER TO DESIGNATE THE AUTHORIZED SIGNATORIES FOR THE DISTRICT'S OPERATING BANK ACCOUNT(S); AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Parker Road Community Development District ("District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes, and located in Alachua County, Florida; and

WHEREAS, the Board of Supervisors of the District ("Board") has previously established a checking account on behalf of the District; and

WHEREAS, pursuant to Chapter 190, *Florida Statutes*, the funds of the District shall be disbursed by warrant or check signed by the Treasurer and by such other person as may be authorized by the Board; and

WHEREAS, the Board has, pursuant to Resolution 2024-02, elected a Chair, Secretary, Treasurer and Assistant Treasurer(s) for the District; and

WHEREAS, the District Board desires to authorize signatories for the operating bank accounts(s).

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT:

1. The Chair, Secretary, Treasurer and Assistant Treasurer(s) are hereby designated as authorized signatories for the operating bank account(s) of the District.
2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this 19th day of January 2024.

ATTEST:

**PARKER ROAD COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chair/Vice Chair

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Discussion of Leland Management
Revised Agreement

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Discussion of Reserve Account
Funding Opportunities

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Resurfacing of Tennis
and Basketball Courts

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Consideration of Trial Period for
Pressure Washing Curbs and Sidewalks
by Alpha 1 Pressure Washing

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Off-Duty Sheriff Services
During the Holidays

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of Fiscal Year 2023
Audit Engagement Letter



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November 22, 2023

To Board of Supervisors
Parker Road Community Development District
3501 Quadrangle Blvd., Ste. 270
Orlando, FL 32817

We are pleased to confirm our understanding of the services we are to provide Parker Road Community Development District, Hillsborough County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities and each major fund (general, debt service, capital projects, and special revenue funds), including the related notes to the financial statements, which collectively comprise the basic financial statements of Parker Road Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We will also provide a letter to management pursuant to the rules of the Auditor General for the State of Florida. The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, we will report the following: I) Current year findings and recommendations. II) Status of prior year findings and recommendations. III) Compliance with the Provisions of the Auditor General of the State of Florida. Our management letter will include a paragraph that states the report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of the District, and is not intended and should not be used by anyone other than these specified parties.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. The District will provide a statement describing corrective actions to be taken in response to each of our recommendations included in the audit report, if any, and relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may

provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

The auditor agrees and understands that Chapter 119, *Florida Statutes*, may be applicable to documents prepared in connection with the services provided hereunder and agrees to cooperate with public record requests made thereunder. In connection with this Agreement, the auditor agrees to comply with all provisions of Florida's public records laws, including but not limited to Section 119.0701, *Florida Statutes*, the terms of which are incorporated herein. Among other requirements, the auditor must:

- a. Keep and maintain public records required by the District to perform the service.
- b. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, *Florida Statutes* or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the auditor does not transfer the records to the District.
- d. Upon completion of this Agreement, transfer, at no cost, to the District all public records in possession of the auditor or keep and maintain public records required by the District to perform the service. If the auditor transfers all public records to the District upon completion of this Agreement, the auditor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the auditor keeps and maintains public records upon completion of the Agreement, the auditor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format that is compatible with the information technology systems of the District.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT PFM GROUP CONSULTING LLC, 3501 QUADRANGLE BLVD., STE. 270, ORLANDO, FL 32817, 407-723-5900, RECORDREQUEST@PFM.COM.

This agreement provides for a contract period of one (1) year with the option of three (3) additional one-year renewals upon the written consent of both parties. Our fee for these services will not exceed \$5,200 for the September 30, 2023 audit. The fees for the fiscal years, 2024, 2025 and 2026 will not exceed \$5,400, \$5,600 and \$5,800 respectively, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis. We acknowledge that the District must submit its annual Audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year. Accordingly, we will deliver a draft audit to the District no later than May 1, 2024. All accounting records (including, but not limited to, trial balances, general ledger detail, vendor files, bank and trust statements, minutes, and confirmations) for the fiscal year ended September 30, 2023 must be provided to us no later than January 15, 2024, in order for us to deliver a draft audit to the District no later than May 1, 2024. If the draft is timely reviewed by management, the final audit will be provided no later than June 1, 2024.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Parker Road Community Development District and believe this letter accurately summarizes the terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. This letter, with any addendum if applicable, constitutes the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties.

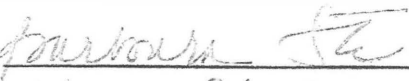
Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Parker Road Community Development District.

By: 
Title: Vice Chairman
Date: 12/15/2023



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

March 17, 2023

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on March 16, 2023, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2025. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee

850.224.2727, x5957

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 594791

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Ratification of
Payment Authorizations # 223 - 233

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 223

9/28/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Arrow Exterminators Rodent Control Service	53411547	\$ 123.00	
2	Cepra Landscape Irrigation Repairs: Pond 11 Controller	OC2556	\$ 2,070.00	
3	Gator Fire Extinguisher Annual Inspection	11606349	\$ 65.00	
4	Leland Management Management Fee: August 2023 Payroll W/E 08/06/2023 Payroll W/E 08/20/2023 Reimbursement: July 2023	38295 -- -- 55563	\$ 1,350.00 \$ 5,572.71 \$ 5,571.45 \$ 50.00	
5	PFM Group Consulting Disclosure Fee S2007A/B, 2020A: 07/01/23-09/30/23	126963	\$ 2,500.00	
6	Randy Lewis Electric Street Light Photo Cell Replacement	4917	\$ 322.85	
7	Rocket Entertainment DJ Services - Halloween Event: 10/28/23	--		\$ 350.00
Subtotal			\$ 17,625.01	\$ 350.00
TOTAL			\$17,975.01	

Vivian Carvalho

Secretary/Assistant Secretary


Chairman

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 224
10/6/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	ADT Commercial Security Services: 06/23/23-07/22/23/Proximity Cards (100) Security Services: 09/23/23-10/22/23	Acct: 81591018 Acct: 81591018	\$ 1,001.00	\$ 143.00
2	Cepa Landscape Irrigation Inspection Repairs: September 2023 Landscape/Irrigation Maintenance: October 2023 Palm Tree Replacement	OC2561 OC2626 OC2704	\$ 2,765.00 \$ 877.00	\$ 31,980.00
3	Clay Electric Cooperative (paid online) 11731 SW 24TH AVE; 08/20/23-09/20/23 2789 SW 117TH ST; 08/20/23-09/20/23 2788 SW 117TH ST; 08/20/23-09/20/23 3319 SW 115TH TER; 08/20/23-09/20/23 11701 SW 30TH AVE; 08/20/23-09/20/23 3727 SW 122ND ST; 08/20/23-09/20/23 3727 SW 122ND ST; 08/20/23-09/20/23 3727 SW 122ND ST; 08/20/23-09/20/23 12057 SW 28TH AVE; 08/20/23-09/20/23 3793 SW 109TH WAY; 08/20/23-09/20/23 10692 SW 34TH RD; 08/20/23-09/20/23 3187 SW 117th TER; 08/20/23-09/20/23 3392 SW 115th TER; 08/20/23-09/20/23 3830 SW 120TH DR; 08/20/23-09/20/23	Acct: 8903896 Acct: 8910543 Acct: 8911145 Acct: 8930796 Acct: 8965734 Acct: 9104888 Acct: 9104890 Acct: 9104891 Acct: 9105050 Acct: 9116208 Acct: 9116234 Acct: 9118493 Acct: 9118495 Acct: 9126296	\$ 67.00 \$ 131.00 \$ 41.00 \$ 47.00 \$ 2,237.00 \$ 97.00 \$ 80.00 \$ 76.00 \$ 40.00 \$ 41.00 \$ 39.00 \$ 70.00 \$ 55.00 \$ 40.00	
4	Egis Insurance Advisors, LLC FY 2024 Insurance	20436		\$ 37,745.00
5	Fitness on Demand (paid online) Platinum Subscription: October 2023	38903		\$ 229.00
6	Gainesville Door Company Clubhouse Restroom Door Repair	112374	\$ 347.00	
7	GFL Environmental (paid online) 11701 SW 30TH AVE; October 2023	A60001753040		\$ 165.58
8	GRU (paid online) 11669 SW 24TH AVE; 08/12/23-09/11/23 11725 SW 24TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23 11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5029-1134 Acct. 2000-5029-1235 Acct. 2000-5612-2349 Acct. 2000-5614-9833 Acct. 2000-5614-9934 Acct. 2000-5615-0035 Acct. 2000-5615-0136 Acct. 2000-5615-0237 Acct. 2000-5615-0439 Acct. 2000-5615-0540 Acct. 2000-5615-0641 Acct. 2000-5615-0742 Acct. 2000-5615-0944	\$ 79.44 \$ 109.20 \$ 100.52 \$ 10.00 \$ 10.00 \$ 73.24 \$ 31.08 \$ 49.68 \$ 27.36 \$ 10.00 \$ 14.96 \$ 19.92 \$ 22.40	

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 224
10/6/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
8	GRU (paid online), cont.			
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1045	\$ 54.64	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1146	\$ 65.80	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1348	\$ 38.52	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1550	\$ 59.60	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1651	\$ 10.00	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1853	\$ 161.28	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-1954	\$ 24.88	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-2156	\$ 10.00	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-2257	\$ 74.48	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-2358	\$ 10.00	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5615-6705	\$ 10.00	
	11701 SW 30TH AVE; 08/12/23-09/11/23	Acct. 2000-5794-1606	CREDIT	
	2761 SW 117TH ST; 08/12/23-09/11/23	Acct. 2000-6780-3169	\$ 10.50	
	11724 SW 34TH RD; 08/12/23-09/11/23	Acct. 2000-7142-5111	CREDIT	
	10862 SW 34TH RD; 08/12/23-09/11/23	Acct. 2000-7511-1212	\$ 13.72	
	3830 SW 120TH DR; 08/12/23-09/11/23	Acct. 2000-7515-7890	\$ 754.00	
	12117 SW 28TH AVE; 08/12/23-09/11/23	Acct. 2000-7908-2148	\$ 130.30	
	2670 SW 120TH DR; 08/12/23-09/11/23	Acct. 2000-7908-2249	\$ 211.63	
	12076 SW 24TH LN; 08/12/23-09/11/23	Acct. 2000-8206-5607	\$ 207.80	
	12057 SW 28TH AVE; 08/12/23-09/11/23	Acct. 2000-8208-5916	\$ 17.15	
	11902 SW 31ST RD; 08/12/23-09/11/23	Acct. 2000-8208-6017	\$ 23.35	
9	Kutak Rock			
	General Counsel Through 08/31/23	3283133	\$ 1,611.69	
10	Leland Management			
	Management Fee: September 2023	39511	\$ 1,350.00	
	Payroll W/E 09/03/2023	--	\$ 5,655.71	
	Payroll W/E 09/17/2023	--	\$ 5,572.71	
	Reimbursement: August 2023	56161	\$ 50.00	
	Reimbursement: September 2023	60318	\$ 50.00	
11	Orlando Fun Crew, Inc.			
	Halloween Event: 10/28/23	17525061		\$ 3,051.00
12	Solitude Lake Management			
	Lake & Pond Management: October 2023	PSI019658		\$ 940.00

Subtotal \$ 24,786.56 \$ 74,253.58

TOTAL \$99,040.14

Venessa Ripoll
Secretary/Assistant Secretary


Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 225

10/13/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Cox Business (paid online) 11701 SW 30TH AVE; 10/10/23-11/09/23	Acct: 022609201		\$ 393.81
2	GRU (paid online) 12117 SW 28TH AVE; 09/12/23-10/02/23 12076 SW 24TH LN; 09/12/23-10/02/23	Acct. 2000-7908-2148 Acct. 2000-8206-5607	\$ 103.03 \$ 416.13	
3	Jesus Morales Ortiz Reimbursement: August/September Expenses	--	\$ 213.61	
4	Pinto Carriage Works Horse-drawn Carriage Rides - 11/25/23 Event (Balance Due)	--		\$ 725.00
5	VGlobalTech Quarter 2 ADA Audit Monthly Website Fee: July 2023 Monthly Website Fee: August 2023 Monthly Website Fee: September 2023	5175 5232 5309 5363	\$ 300.00 \$ 110.00 \$ 110.00 \$ 110.00	
Subtotal			\$ 1,362.77	\$ 1,118.81
TOTAL			\$2,481.58	

Vivian Carvalho

Secretary/Assistant Secretary


Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 226

10/19/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Department of Economic Opportunity FY 2024 Special District Fee	88905		\$ 175.00
2	Habitech Systems Security Monitoring: November 2023	1387478		\$ 42.95
3	Workman Forestry Tortoise Preserve Area Mowing	2023254		\$ 3,600.00
Subtotal			\$ -	\$ 3,817.95
TOTAL			\$3,817.95	

Venessa Ripoll
Secretary/Assistant Secretary


Chairman

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 227
10/27/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Farm to You Revue Pony Rides / Petting Zoo 03/25/23 + 09/23/23 - Balance Due Pony Rides / Petting Zoo 10/19/24 - 50% Deposit	202312-202315 2023444	\$ 25.00	\$ 1,025.00
2	Florida Department of Health Amenity Center Pool Permit	01-BID-6954926		\$ 40.00
3	GSE Engineering & Consulting Cement Grout Injection Monitoring & Report	16156A-1	\$ 6,250.00	
4	OnSight Industries Signage - No Soliciting	401878		\$ 1,518.50
5	PFM Group Consulting Tax Roll Preparation and Submission: FY 2024 District Management Fee: October 2023 Postage: September 2023	127526 DM-10-2023-41 OE-EXP-10-2023-33	\$ 0.63	\$ 12,500.00 \$ 2,291.67
6	R.E. Arnold Construction Sinkhole Repairs - Pond #8	6624		\$ 4,752.99
7	SkyFrog Tree Service Laurel Oak Tree Removal Laurel Oak Tree Pruning	21677 21678	\$ 525.00 \$ 1,225.00	
8	Supervisor Fees: Meeting 10/20/2023 Tara Ezzell Barbara Staras	-- --		\$ 200.00 \$ 200.00
9	US Bank Trustee Fees S2007A/B: 10/01/23-09/30/24	7102963		\$ 3,717.38
10	VGlobalTech Quarter 3 ADA Audit	5457	\$ 300.00	
Subtotal			\$ 8,325.63	\$ 26,245.54
TOTAL			\$34,571.17	

Venessa Ripoll
Secretary/Assistant Secretary

[Signature]
Chairman

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 228
11/2/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	ADT Commercial			
	Security Services: Proximity Cards (100)	Acct: 81591018		\$ 858.00
	Security Services: 10/23/23-11/22/23	Acct: 81591018		\$ 155.87
2	Cepra Landscape			
	Irrigation Inspection Repairs: October 2023	OC2761		\$ 3,969.00
	Landscape/Irrigation Maintenance: November 2023	OC2801		\$ 31,980.00
3	Clay Electric Cooperative (paid online)			
	11731 SW 24TH AVE; 09/20/23-10/20/23	Acct: 8903896		\$ 61.00
	2789 SW 117TH ST; 09/20/23-10/20/23	Acct: 8910543		\$ 130.00
	2788 SW 117TH ST; 09/20/23-10/20/23	Acct: 8911145		\$ 40.00
	3319 SW 115TH TER; 09/20/23-10/20/23	Acct: 8930796		\$ 47.00
	11701 SW 30TH AVE; 09/20/23-10/20/23	Acct: 8965734		\$ 1,906.00
	3727 SW 122ND ST; 09/20/23-10/20/23	Acct: 9104888		\$ 88.00
	3727 SW 122ND ST; 09/20/23-10/20/23	Acct: 9104890		\$ 77.00
	3727 SW 122ND ST; 09/20/23-10/20/23	Acct: 9104891		\$ 73.00
	12057 SW 28TH AVE; 09/20/23-10/20/23	Acct: 9105050		\$ 40.00
	3793 SW 109TH WAY; 09/20/23-10/20/23	Acct: 9116208		\$ 41.00
	10692 SW 34TH RD; 09/20/23-10/20/23	Acct: 9116234		\$ 40.00
	3187 SW 117th TER; 09/20/23-10/20/23	Acct: 9118493		\$ 69.00
	3392 SW 115th TER; 09/20/23-10/20/23	Acct: 9118495		\$ 54.00
	3830 SW 120TH DR; 09/20/23-10/20/23	Acct: 9126296		\$ 40.00
4	Fitness on Demand (paid online)			
	Platinum Subscription: November 2023	40111		\$ 229.00
5	GFL Environmental (paid online)			
	11701 SW 30TH AVE; November 2023	A60001759128		\$ 165.58
6	GRU (paid online)			
	11669 SW 24TH AVE; 09/12/23-10/10/23	Acct: 2000-5029-1134		\$ 62.58
	11725 SW 24TH AVE; 09/12/23-10/10/23	Acct: 2000-5029-1235		\$ 84.90
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5612-2349		\$ 83.66
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5614-9833		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5614-9934		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0035		\$ 143.18
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0136		\$ 26.62
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0237		\$ 39.02
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0439		\$ 20.42
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0540		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0641		\$ 14.22
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0742		\$ 17.94
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-0944		\$ 19.18
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1045		\$ 123.34
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1146		\$ 130.78
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1348		\$ 71.26
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1550		\$ 120.86
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1651		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct: 2000-5615-1853		\$ 21.66

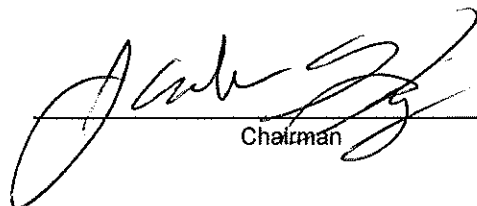
PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 228
11/2/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
6	GRU (paid online), cont.			
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5615-1954		\$ 22.90
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5615-2156		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5615-2257		\$ 56.38
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5615-2358		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5615-6705		\$ 10.50
	11701 SW 30TH AVE; 09/12/23-10/10/23	Acct. 2000-5794-1606		CREDIT
	3793 SW 109 WAY;	Acct. 2000-7089-9691		CREDIT
	11724 SW 34TH RD; 09/12/23-10/10/23	Acct. 2000-7142-5111		CREDIT
	10862 SW 34TH RD; 09/12/23-10/10/23	Acct. 2000-7511-1212	\$	134.50
	3830 SW 120TH DR; 09/12/23-10/10/23	Acct. 2000-7515-7890	\$	759.46
	12057 SW 28TH AVE; 09/12/23-10/10/23	Acct. 2000-8208-5916	\$	17.78
	11902 SW 31ST RD; 09/12/23-10/10/23	Acct. 2000-8208-6017	\$	23.98
	2761 SW 117TH ST; 10/03/23-10/10/23	Acct. 2500-0167-4044	\$	39.13
	12076 SW 24TH LN; 10/03/23-10/10/23	Acct. 2500-0167-4448	\$	90.28
	12117 SW 28TH AVE; 10/03/23-10/10/23	Acct. 2500-0167-4549	\$	67.03
	2670 SW 120TH DR; 10/03/23-10/10/23	Acct. 2500-0167-4751	\$	63.93
7	Habitech Systems			
	Security Monitoring: December 2023	1388895		\$ 42.95
8	Jesus Morales Ortiz			
	Reimbursement: October Personal Vehicle Use	--		\$ 100.00
9	Kutak Rock			
	General Counsel Through 09/30/23	3297548	\$ 718.00	
10	SkyFrog Tree Service			
	Tree and Debris Removal	21676	\$ 450.00	
11	Solitude Lake Management			
	Lake & Pond Management: November 2023	PSI025688		\$ 940.00
12	VGlobalTech			
	Monthly Website Fee: October 2023	5521		\$ 110.00
	Monthly Website Fee: November 2023	5582		\$ 110.00
Subtotal			\$ 1,168.00	\$ 43,694.89
TOTAL			\$44,862.89	

Vivian Carvalho

Secretary/Assistant Secretary



Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**


Payment Authorization 229

11/9/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Arrow Exterminators Rodent Control Service	53808500		\$ 123.00
2	Cepira Landscape Tree Treatment Program	OC2817		\$ 6,000.00
	Additional Maintenance: Debris Cleanup/Disposal	OC2822		\$ 166.00
3	GRU (paid online) 3793 SW 109TH WAY; 10/03/23-10/24/23	Acct. 2500-0167-3741		\$ 152.93
4	SkyFrog Landscape Landscape Maintenance: December 2022	CMB70-10	\$ 10,144.00	
Subtotal			\$ 10,144.00	\$ 6,441.93
TOTAL			\$16,585.93	

Vivian Carvalho

Secretary/Assistant Secretary


Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 230

11/16/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	ADT Commercial Security Services: 11/23/23-12/22/23	Acct: 81591018		\$ 155.87
2	Cox Business (paid online) 11701 SW 30TH AVE; 11/10/23-12/09/23	Acct: 022609201		\$ 393.81
3	Gainesville Pest Control General Pest Control	81183		\$ 125.00
4	Leland Management Management Fee: October 2023 Payroll W/E 10/01/2023 Payroll W/E 10/15/2023 Payroll W/E 10/29/2023	40904 -- -- --	\$ 6,151.95	\$ 1,350.00 \$ 7,118.35 \$ 7,065.97
5	PFM Group Consulting District Management Fee: November 2023	DM-11-2023-41		\$ 2,291.67
6	W.W. Gay Mechanical Contractors Periodic Maintenance Service on 11/03/23	983011971		\$ 640.00

Subtotal \$ 6,151.95 \$ 19,140.67

TOTAL	\$25,292.62
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Vivian Carvalho

Secretary/Assistant Secretary


Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

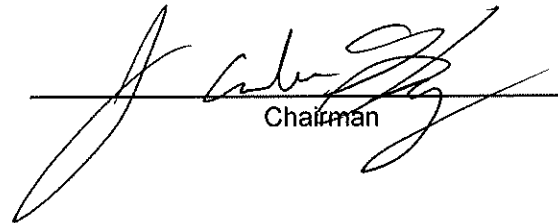
Payment Authorization 231

11/30/2023

Item No.	Payee	Invoice #	General Fund FY 2023	General Fund FY 2024
1	Farm to You Revue Pony Rides / Petting Zoo 04/20/24 - 50% Deposit	2023420		\$ 1,025.00
2	Hoyer's Express Tree Removal	4937		\$ 1,100.00
3	Hub International Midwest West Business Insurance Premium	1140578		\$ 300.00
4	Kutak Rock General Counsel Through 10/31/23	3311808		\$ 2,480.50
5	Lloyd's Exercise Equipment, LLC Scheduled Equipment Maintenance - 3rd Visit 2023	2023-9S604	\$ 275.00	
6	R.E. Arnold Construction Sinkhole Repairs - Pond #8	6648		\$ 430.00
7	Randy Lewis Electric Street Light Repairs and Bulb Replacement	4945		\$ 2,571.84
8	Shea's Glass Company Oakmont Side Gate Glass Replacement	94822		\$ 451.00
Subtotal			\$ 275.00	\$ 8,358.34
TOTAL			\$8,633.34	

Vivian Carvalho

Secretary/Assistant Secretary



Chairman

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 232
12/8/2023

Item No.	Payee	Invoice #	General Fund FY 2024
1	Arrow Exterminators Rodent Control Service	54243734	\$ 123.00
2	Cepira Landscape Landscape/Irrigation Maintenance: December 2023 Oak Tree Removal	OC2903 OC2909	\$ 31,980.00 \$ 2,855.00
3	Clay Electric Cooperative (paid online) 11731 SW 24TH AVE; 10/20/23-11/20/23 2789 SW 117TH ST; 10/20/23-11/20/23 2788 SW 117TH ST; 10/20/23-11/20/23 3319 SW 115TH TER; 10/20/23-11/20/23 11701 SW 30TH AVE; 10/20/23-11/20/23 3727 SW 122ND ST; 10/20/23-11/20/23 3727 SW 122ND ST; 10/20/23-11/20/23 3727 SW 122ND ST; 10/20/23-11/20/23 12057 SW 28TH AVE; 10/20/23-11/20/23 3793 SW 109TH WAY; 10/20/23-11/20/23 10692 SW 34TH RD; 10/20/23-11/20/23 3187 SW 117th TER; 10/20/23-11/20/23 3392 SW 115th TER; 10/20/23-11/20/23 3830 SW 120TH DR; 10/20/23-11/20/23	Acct: 8903896 Acct: 8910543 Acct: 8911145 Acct: 8930796 Acct: 8965734 Acct: 9104888 Acct: 9104890 Acct: 9104891 Acct: 9105050 Acct: 9116208 Acct: 9116234 Acct: 9118493 Acct: 9118495 Acct: 9126296	\$ 62.00 \$ 141.00 \$ 41.00 \$ 48.00 \$ 1,957.00 \$ 92.00 \$ 79.00 \$ 75.00 \$ 41.00 \$ 41.00 \$ 39.00 \$ 72.00 \$ 56.00 \$ 40.00
4	Fitness on Demand (paid online) Platinum Subscription: December 2023	41374	\$ 229.00
5	GFL Environmental (paid online) 11701 SW 30TH AVE; December 2023	A60001764703	\$ 165.58
6	GRU (paid online) 11669 SW 24TH AVE; 10/11/23-11/08/23 11725 SW 24TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23 11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5029-1134 Acct. 2000-5029-1235 Acct. 2000-5612-2349 Acct. 2000-5614-9833 Acct. 2000-5614-9934 Acct. 2000-5615-0035 Acct. 2000-5615-0136 Acct. 2000-5615-0237 Acct. 2000-5615-0439 Acct. 2000-5615-0540 Acct. 2000-5615-0641 Acct. 2000-5615-0742	\$ 70.02 \$ 104.74 \$ 109.70 \$ 10.50 \$ 10.50 \$ 143.18 \$ 34.06 \$ 52.66 \$ 27.86 \$ 16.70 \$ 17.94 \$ 21.66

PARKER ROAD COMMUNITY DEVELOPMENT DISTRICT

Payment Authorization 232
12/8/2023

Item No.	Payee	Invoice #	General Fund FY 2024
6	GRU (paid online), cont.		
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-0944	\$ 24.14
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1045	\$ 113.42
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1146	\$ 134.50
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1348	\$ 65.06
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1550	\$ 112.18
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1651	\$ 10.50
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1853	\$ 378.78
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-1954	\$ 27.86
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-2156	\$ 10.50
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-2257	\$ 87.38
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-2358	\$ 10.50
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5615-6705	\$ 10.50
	11701 SW 30TH AVE; 10/11/23-11/08/23	Acct. 2000-5794-1606	\$ 2,178.40
	3793 SW 109 WAY;	Acct. 2000-7089-9691	CREDIT
	11724 SW 34TH RD; 10/11/23-11/08/23	Acct. 2000-7142-5111	CREDIT
	10862 SW 34TH RD; 10/11/23-11/08/23	Acct. 2000-7511-1212	\$ 42.74
	3830 SW 120TH DR; 10/11/23-11/08/23	Acct. 2000-7515-7890	\$ 697.46
	12057 SW 28TH AVE; 10/11/23-11/08/23	Acct. 2000-8208-5916	\$ 19.33
	11902 SW 31ST RD; 10/11/23-11/08/23	Acct. 2000-8208-6017	\$ 27.08
	3793 SW 109TH WAY; 10/25/23-11/22/23	Acct. 2500-0167-3741	\$ 216.79
	2761 SW 117TH ST; 10/11/23-11/08/23	Acct. 2500-0167-4044	\$ 13.13
	12076 SW 24TH LN; 10/11/23-11/08/23	Acct. 2500-0167-4448	\$ 228.58
	12117 SW 28TH AVE; 10/11/23-11/08/23	Acct. 2500-0167-4549	\$ 231.68
	2670 SW 120TH DR; 10/11/23-11/08/23	Acct. 2500-0167-4751	\$ 203.78
7	PFM Group Consulting		
	Disclosure Fee S2007A/B, 2020A: 10/01/23-12/31/23	128235	\$ 2,500.00
	District Management Fee: December 2023	DM-12-2023-42	\$ 2,291.67
	Postage/FedEx: October 2023	OE-EXP-11-2023-20	\$ 7.78
8	Solitude Lake Management		
	Lake & Pond Management: December 2023	PSI031351	\$ 940.00

TOTAL	\$ 49,339.84
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Venessa Ripoll

J. Calhoun
Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Payment Authorization 233
12/15/2023

Item No.	Payee	Invoice #	General Fund FY 2024
1	ADT Commercial Security Services: 12/23/23-01/22/24	Acct: 81591018	\$ 155.87
2	Cepra Landscape Irrigation Inspection Repairs: November 2023	OC2925	\$ 2,073.51
3	Cox Business (paid online) 11701 SW 30TH AVE; 12/10/23-01/09/24	Acct: 022609201	\$ 393.81
4	Habitech Systems Security Monitoring: January 2024	1390289	\$ 42.95
5	MyNetWire, LLC Annual Website Services	--	\$ 400.00
6	Southern Escapes, LLC Pool Safety Equipment	9389	\$ 551.38
TOTAL			\$ 3,617.52

Vivian Carvalho


Chairman

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Review of District Financial Statements

Parker Road CDD
Statement of Financial Position
As of 11/30/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Assets</u>					
<u>Current Assets</u>					
General Checking Account	\$508,147.41				\$508,147.41
Debit - Renasant Bank	1,276.05				1,276.05
Accounts Receivable	289.00				289.00
Assessments Receivable	1,347,791.06				1,347,791.06
Deposits	2,050.00				2,050.00
Assessments Receivable		\$1,070,915.03			1,070,915.03
Due From Other Funds		84,362.70			84,362.70
Revenue 2007A&B		24,058.90			24,058.90
Revenue 2020		198,210.12			198,210.12
Deferred Cost 2007A1 Bond		227.84			227.84
Debt Service Reserve Series 2020		609,695.00			609,695.00
Interest 2007 A Bond		166,392.71			166,392.71
Prepayment 2007A1 Bond		2,898.94			2,898.94
Sinking Fund 2020		0.20			0.20
Acquisition/Construction Series 2007			\$191.84		191.84
Acquisition/Construction Series 2020			42,379.32		42,379.32
Deferred Const Series 2020			320.23		320.23
Deferred Cost 2007			0.79		0.79
Total Current Assets	<u>\$1,859,553.52</u>	<u>\$2,156,761.44</u>	<u>\$42,892.18</u>	<u>\$0.00</u>	<u>\$4,059,207.14</u>
<u>Investments</u>					
Amount Available in Debt Service Funds				\$1,001,483.71	\$1,001,483.71
Amount To Be Provided				14,598,516.29	14,598,516.29
Total Investments		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,600,000.00</u>	<u>\$15,600,000.00</u>
Total Assets	<u><u>\$1,859,553.52</u></u>	<u><u>\$2,156,761.44</u></u>	<u><u>\$42,892.18</u></u>	<u><u>\$15,600,000.00</u></u>	<u><u>\$19,659,207.14</u></u>
<u>Liabilities and Net Assets</u>					
<u>Current Liabilities</u>					
Accounts Payable	\$27,099.45				\$27,099.45
Due To Other Funds	84,362.70				84,362.70
Deferred Revenue	1,347,791.06				1,347,791.06
Deferred Revenue		\$1,209,032.90			1,209,032.90
Total Current Liabilities	<u>\$1,459,253.21</u>	<u>\$1,209,032.90</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$2,668,286.11</u>
<u>Long Term Liabilities</u>					
Revenue Bonds Payable LongTerm				\$15,600,000.00	\$15,600,000.00
Total Long Term Liabilities		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,600,000.00</u>	<u>\$15,600,000.00</u>
Total Liabilities	<u><u>\$1,459,253.21</u></u>	<u><u>\$1,209,032.90</u></u>	<u><u>\$0.00</u></u>	<u><u>\$15,600,000.00</u></u>	<u><u>\$18,268,286.11</u></u>
<u>Net Assets</u>					
Net Assets, Unrestricted	\$176,018.53				\$176,018.53
Current Year Net Assets, Unrestricted	819.52				819.52
Net Assets - General Government	164,064.38				164,064.38
Current Year Net Assets - General Government	59,397.88				59,397.88
Net Assets, Unrestricted		\$913,480.74			913,480.74
Current Year Net Assets, Unrestricted		83,154.70			83,154.70
Net Assets - General Government		(48,906.90)			(48,906.90)
Net Assets, Unrestricted			(\$1,190,427.88)		(1,190,427.88)
Net Assets, Unrestricted			1,231,034.44		1,231,034.44
Current Year Net Assets, Unrestricted			4,892.87		4,892.87
Net Assets - General Government			(2,607.25)		(2,607.25)
Total Net Assets	<u><u>\$400,300.31</u></u>	<u><u>\$947,728.54</u></u>	<u><u>\$42,892.18</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,390,921.03</u></u>
Total Liabilities and Net Assets	<u><u>\$1,859,553.52</u></u>	<u><u>\$2,156,761.44</u></u>	<u><u>\$42,892.18</u></u>	<u><u>\$15,600,000.00</u></u>	<u><u>\$19,659,207.14</u></u>

Parker Road CDD
Statement of Activities
As of 11/30/2023

	General Fund	Debt Service Fund	Construction Fund	Long Term Debt Group	Total
<u>Revenues</u>					
On-Roll Assessments	\$123,164.45				\$123,164.45
Off-Roll Assessments	136,355.49				136,355.49
Other Revenue	819.52				819.52
On-Roll Assessments		\$84,362.70			84,362.70
Inter-Fund Group Transfers In		(4,890.79)			(4,890.79)
Inter-Fund Transfers In			\$4,890.79		4,890.79
Total Revenues	<u>\$260,339.46</u>	<u>\$79,471.91</u>	<u>\$4,890.79</u>	<u>\$0.00</u>	<u>\$344,702.16</u>
<u>Expenses</u>					
Supervisor Fees	\$400.00				\$400.00
Public Officials Insurance	3,036.00				3,036.00
Trustee Services	5,400.98				5,400.98
Management	4,583.34				4,583.34
Field Management	1,350.00				1,350.00
District Counsel	2,480.50				2,480.50
Assessment Administration	12,500.00				12,500.00
Miscellaneous	836.12				836.12
Web Site Maintenance	220.00				220.00
Dues, Licenses, and Fees	175.00				175.00
Lifestyle Programming	10,328.02				10,328.02
Lifestyle Coordinator	8,680.73				8,680.73
Electric	800.00				800.00
Dumpster	331.16				331.16
Water Reclaimed	1,496.50				1,496.50
Conservation Area Maintenance	5,480.00				5,480.00
Amenity - Telephone	311.14				311.14
Amenity - Cable	476.48				476.48
Amenity - Insurance	30,692.00				30,692.00
Amenity - Landscape Maintenance	7,961.66				7,961.66
Amenity - Access Control	1,441.59				1,441.59
Amenity - Janitorial	641.12				641.12
Amenity - Maintenance	5,254.21				5,254.21
Amenity - Electric	1,906.00				1,906.00
Amenity - Reclaimed Water	984.92				984.92
General Insurance	4,317.00				4,317.00
General Repair & Maintenance	14,554.66				14,554.66
Maintenance Person	5,503.59				5,503.59
Irrigation	3,969.00				3,969.00
Landscaping Maintenance & Material	55,014.34				55,014.34
Landscape Improvements	8,250.00				8,250.00
Swimming Pools	40.00				40.00
Fitness Facility	458.00				458.00
Amenity Building Pest Control	248.00				248.00
Total Expenses	<u>\$200,122.06</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$200,122.06</u>
<u>Other Revenues (Expenses) & Gains (Losses)</u>					
Interest Income		\$3,682.79			\$3,682.79
Interest Income			\$2.08		2.08
Total Other Revenues (Expenses) & Gains (Losses)	<u>\$0.00</u>	<u>\$3,682.79</u>	<u>\$2.08</u>	<u>\$0.00</u>	<u>\$3,684.87</u>
Change In Net Assets	\$60,217.40	\$83,154.70	\$4,892.87	\$0.00	\$148,264.97
Net Assets At Beginning Of Year	<u>\$340,082.91</u>	<u>\$864,573.84</u>	<u>\$37,999.31</u>	<u>\$0.00</u>	<u>\$1,242,656.06</u>
Net Assets At End Of Year	<u><u>\$400,300.31</u></u>	<u><u>\$947,728.54</u></u>	<u><u>\$42,892.18</u></u>	<u><u>\$0.00</u></u>	<u><u>\$1,390,921.03</u></u>

Parker Road CDD
 Budget to Actual
 For the Period End 11/30/2023

		Year To Date		
	Actual	Budget	Variance	FY 2024 Adopted Budget
<u>Revenues</u>				
Maintenance Assesments	\$259,519.94	\$267,885.17	\$(8,365.23)	\$1,607,311.00
Other Income & Other Financing Sources				
Keys	100.00	0.00	100.00	0.00
Rental	350.00	0.17	349.83	1.00
Event Sponsorship	369.52	0.33	369.19	2.00
Net Revenues	\$260,339.46	\$267,885.67	\$(7,546.21)	\$1,607,314.00
 <u>General & Administrative Expenses</u>				
Trustee Services	\$5,400.98	\$1,333.33	\$4,067.65	\$8,000.00
Supervisor Fees	400.00	533.33	(133.33)	3,200.00
District Management	4,583.34	4,583.33	0.01	27,500.00
Engineering	0.00	166.67	(166.67)	1,000.00
Disclosure Agent	0.00	1,666.67	(1,666.67)	10,000.00
District Counsel	2,480.50	833.33	1,647.17	5,000.00
Special Counsel	0.00	833.33	(833.33)	5,000.00
Assessment Administration	12,500.00	2,083.33	10,416.67	12,500.00
Reamortization	0.00	83.33	(83.33)	500.00
Property Appraiser	0.00	12.50	(12.50)	75.00
Audit	0.00	900.00	(900.00)	5,400.00
Arbitrage Calculation	0.00	166.67	(166.67)	1,000.00
Web Site Maintenance	220.00	586.67	(366.67)	3,520.00
Legal Advertising	0.00	416.67	(416.67)	2,500.00
Miscellaneous office (travel, phone, postage, etc)	836.12	250.00	586.12	1,500.00
Dues, Licenses, and Fees	175.00	79.17	95.83	475.00
Public Official Insurance	3,036.00	537.83	2,498.17	3,227.00
General Insurance	4,317.00	711.83	3,605.17	4,271.00
Contingency- Incl Hurricane cleanup	0.00	46,346.67	(46,346.67)	278,080.00
Total General & Administrative Expenses	\$33,948.94	\$62,124.67	\$(28,175.73)	\$372,748.00
 <u>Field Expense</u>				
Field Management	\$1,350.00	\$2,700.00	\$(1,350.00)	\$16,200.00
Landscape Maintenance & Material	55,014.34	63,333.33	(8,318.99)	380,000.00
Landscape Improvements	8,250.00	4,166.67	4,083.33	25,000.00
Mulch	0.00	6,666.67	(6,666.67)	40,000.00
Tree Trimming	0.00	3,333.33	(3,333.33)	20,000.00
Irrigation	3,969.00	6,666.67	(2,697.67)	40,000.00
Pressure Clean Curbs and Walks	0.00	6,000.00	(6,000.00)	36,000.00
Electric - Street Lights/ private lighting	800.00	2,000.00	(1,200.00)	12,000.00
Water Reclaimed	1,496.50	4,583.33	(3,086.83)	27,500.00
Conservation Area Maintenance	5,480.00	5,166.67	313.33	31,000.00
Utility Cart Project	0.00	6,500.00	(6,500.00)	39,000.00
Maintenance Person	5,503.59	11,083.33	(5,579.74)	66,500.00
General Repair & Maintenance	14,554.66	5,000.00	9,554.66	30,000.00
Total Field Expenses	\$96,418.09	\$127,200.00	\$(30,781.91)	\$763,200.00

Parker Road CDD
 Budget to Actual
 For the Period End 11/30/2023

	Year To Date		
	Actual	Budget	Variance
			FY 2024 Adopted Budget
<u>Amenity Expenses</u>			
Amenity - Insurance	\$30,692.00	\$7,088.00	\$23,604.00
Amenity - Janitorial	641.12	1,250.00	(608.88)
Amenity - Pool Maintenance	40.00	4,666.67	(4,626.67)
Amenity - Pool Furniture Replacement	0.00	5,250.00	(5,250.00)
Amenity - Dues & License	0.00	20.83	(20.83)
Amenity - Maintenance	5,254.21	3,333.33	1,920.88
Lifestyle Programming	10,328.02	5,000.00	5,328.02
Lifestyle Coordinator	8,680.73	10,916.67	(2,235.94)
Amenity - Manager	0.00	7,750.00	(7,750.00)
Amenity - Electric	1,906.00	6,666.67	(4,760.67)
Amenity - Telephone	311.14	333.33	(22.19)
Amenity - Gates/ Control Access	1,441.59	666.67	774.92
Amenity - Cable	476.48	500.00	(23.52)
Refuse Services and Trash Removal	331.16	416.67	(85.51)
Fitness Facility - Maintenance	458.00	1,666.67	(1,208.67)
Amenity - Gas (Pool Heating)	0.00	1,666.67	(1,666.67)
Amenity - Pest Control	248.00	533.33	(285.33)
Tennis Courts/Basketball Court	0.00	5,000.00	(5,000.00)
Amenity - Landscape Maintenance	7,961.66	8,068.33	(106.67)
Mulch	0.00	1,933.33	(1,933.33)
Amenity - Reclaimed Water	984.92	5,833.33	(4,848.41)
Total Amenity Expenses	\$69,755.03	\$78,560.50	\$(8,805.47)
Total Expenses	\$200,122.06	\$267,885.17	\$(67,763.11)
<u>Other Income (Expense)</u>			
Interest Income	\$0.00	\$0.00	\$0.00
Total Other Income (Expense)	\$0.00	\$0.00	\$0.00
Net Income (Loss)	\$60,217.40	\$0.50	\$60,216.90

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Staff Reports

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Audience Comments

**PARKER ROAD
COMMUNITY DEVELOPMENT DISTRICT**

Supervisors Requests